



# ALAGAPPA UNIVERSITY

(A State University Established in 1985)  
Karaikudi - 630003, Tamil Nadu, India



<b>2017</b>  Accredited with A+ Grade by NAAC (CGPA : 3.64)	<b>2018</b>  MHRD Govt. of India  UGC University Grants Commission Graded as Category - 1 & Granted Autonomy	<b>2018</b>  MHRD GOVERNMENT OF INDIA Swachh Campus Rank : 4	<b>2019</b>  nirf NATIONAL INSTITUTIONAL RANKING FRAMEWORK Rank : 28	<b>2019</b>  QS India Rank : 20 BRICS Rank : 104 Asia Rank : 216
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## DEPARTMENT OF COMMERCE



### M.Com.

[Choice Based Credit System (CBCS)]

[For the candidates admitted from the academic year 2019 -2020]

**DEPARTMENT OF COMMERCE**  
**ALAGAPPA UNIVERSITY, KARAIKUDI**  
(Re-accredited with 'A+' Grade by NAAC with a CGPA of 3.64 out of 4)  
**MASTER OF COMMERCE**

**Programme General Objectives**

The general objective of M.Com programme is to impart professional skills needed to students for undertaking trade and commerce related activities and entrepreneurial skills to enter into entrepreneurship. The curriculum is designed to help students to learn principles and practices of managing business enterprises, principles of entrepreneurship and make them fit for internship training and getting jobs in the ever-competitive employment market. The curriculum serves as a foundation to students for their research programmes in future.

**Programme specific objectives**

1. To provide skills needed to prepare financial statements of business enterprises.
2. To teach the principles and practices of marketing, finance, human resources and entrepreneurship.
3. To provide opportunities for internship training to students in reputed business enterprises.
4. To impart professional competency skills and computing skills to students.
5. To make students acquaint with recent developments in Indian economy through special lectures, international conferences and case analysis and group discussion.

**Programme outcome**

On successful completion of the programme

1. The students will be able to business enterprises.
2. The students will be able to enter into entrepreneurship.
3. The students will be able to serve as Income Tax and GST practioners.

**FACULTY OF MANAGEMENT**  
**DEPARTMENT OF COMMERCE**  
**ALAGAPPA UNIVERSITY, KARAIKUDI**  
(Re-accredited with 'A+' Grade by NAAC with a CGPA of 3.64 out of 4)  
**MASTER OF COMMERCE**  
**PROGRAM STRUCTURE, REGULATIONS AND SYLLABI**  
**With effect from 2019-2020**

**Mode:** The M.Com program is offered as a full-time Regular program.

**Duration:** The duration of the program is normally Two Academic Years consisting of Four Semesters.

**Eligibility:** B.Com/BBM/BBA/B.A Corporate Secretaryship/ B.A. Economics with accountancy as Ancillary with 50% for others and 45% marks for SC/ST

**Pattern:** Semester pattern.

**Medium of Instruction:** English only.

**Number of Courses:** The total number of courses for each Programme is 29.

**Choice Based Credit System (CBCS):** Each student should take a minimum of 90 credits to complete the program. Students may earn more credits than the required minimum by taking more extra elective/ interdisciplinary courses.

**Attendance**

A student must earn a minimum of 75% attendance to become eligible to take the ESE in a course. However, condoning of shortage of attendance for those with earned attendance ranging between 70% and 75% will be granted on specific request. For those with earned attendance ranging between 60% and 70%, condoning is granted on genuine medical grounds supported by valid documentary evidence. A fee for condoning is to be paid. Those with earned attendance less than 60% cannot sit for the ESC examination and they have to redo the course/courses.

**Redoing of the Courses**

A student who has been debarred from the ESE for lack of attendance must repeat the Course(s) at a later semester, paying the prescribed fees for the course. Students interested in redoing of course(s) have to get prior official permission for the same by applying to the Registrar through the HOD on or before 5<sup>th</sup> June (for redoing of Odd Semester Courses) or 5<sup>th</sup> November (for redoing Even Semester Courses) every year.

**No Repeating or Reappearing a course**

No student will be permitted to repeat a course or reappear for a CIA test or an ESE **just for improvement of Grade Points**. A student who has failed in CIA/ESE need take CIA/ ESE in that course(s) when it is next offered. Such students need pay the prescribed fee.

**Break of Study**

A student may be permitted to break his/her study on valid grounds. Such break of study shall be entertained only if the student has completed at the least two semesters of study. For availing break of study, a student has to apply to the Registrar along with the recommendations of the Class Advisor and the Head of the Department in the format prescribed enclosing documentary evidence(s) as a proof for his/her claim for break of study and after paying the prescribed fee entertained. Unauthorized break of study will not be permitted under any circumstances. Break of study will be

permitted subject to the formalities of readmission, the availability of courses to be completed and the examination norms.

**Assessment**

Assessment of the students will be two-fold consisting of Continuous Internal Assessment (CIA) and End Semester Examination (ESE). The ratio between CIA and ESE will normally be 25-75 (As Advised by the TANSICHE).

**Continuous Internal Assessment (CIA)**

The CIA marks shall be awarded based on the following:

Marks for the two CIA tests	15	Marks for Seminar/ Quiz/Assignments	10	<b>Total</b>	<b>25</b>
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A minimum of 40% of the allotted 25 marks for the CIA in each course (that is, 10 marks per course) is a must for securing a pass. Students who score less than the minimum must reappear for the CIA in that course/courses in which the minimum marks are not scored, in the immediate next semester following the rules and regulations of the University prevailing from time to time. Award of moderation marks is not permitted to those with secured marks less than the above bare minimum.

**Pattern of Question Paper for End-Semester Examinations**

Section	Number and Nature of Questions to be Asked			Questions to be Answered	Section-wise Marks per Question	Total Marks
	For Theory Courses	For Problem Oriented Courses				
		Theory Questions	Problem Questions			
<b>I</b>	5	2 or 3	3 or 2	5	3	15
<b>II</b>	5(Either Or)	2 or 3 (Either Or Type)	3 or 2 (Either Or Type)	5	10	50
<b>III</b>	1 Case Study	1 Case Study	1 Case Problem or Case Study	1	10	10
<b>Total</b>	11	11		11	--	75

**End Semester Examination (ESE)**

Except in the case of project-work/training report and exclusively practical/field placement course(s), the ESE will consist of a written examination of three hours duration for a maximum marks of 75. A minimum of 40% of the allotted 75 marks for the ESE in each course (that is 30 marks per course) is a must for securing a pass.

**Classification of Candidates**

A candidate who obtains not less than 50% of total marks in each paper shall be declared to have passed in that paper.

A candidate who secures 50% or more but less than 60% of aggregate marks shall be placed in Second Class.

A candidate who secures 60% and more of aggregate marks shall be placed in First Class.

**Failed Candidates:** A candidate who fails in any course(s) may appear again in that course(s) as per university rules.

**Completion of the Program:** A student has to complete his/her program within 3 years from the completion of the duration of program, failing which his/her registration will stand automatically cancelled and he/she has to register afresh, if he/she wants to pursue the program.

**Award of Degree:** A student will be declared to be eligible for the award of a Degree if he/she has:

- i) Registered for and undergone all the courses under the curriculum prescribed.
- ii) No dues to the University, Hostel, NSS, Library Clubs, Associations etc. and
- iii) No disciplinary action pending against him/her.

**Other Regulations:** Besides the above, the common regulations of the University, such as participation in the Village Placement Programs, etc shall also be applicable to these programs.

**DEPARTMENT OF COMMERCE**

Program : **Master of Commerce (M.Com)**  
 Pattern : Semester System  
 Mode : Regular  
 Duration : Two Years (Semester)  
 Eligibility : B.Com/BBM/BBA/B.A Corporate Secretaryship/ B.A. Economics with  
 accountancy as Ancillary with 50% for others and 45% marks for SC/ST  
 Medium : English

S. No	Paper Code	Title of the paper		Credits	Hours/Week	Marks		
						I	E	Total
<b>I Semester</b>								
1	611101	Core 1	Advanced Financial Accounting	4	5	25	75	100
2	611102	Core 2	Entrepreneurship Development	4	5	25	75	100
3	611103	Core 3	Principles and Practice of Management	4	5	25	75	100
4	611104	Core 4	Logistics Management	4	5	25	75	100
5	611601	Core 5	Internship Training Report and Comprehensive Oral Examination -I	1	2	25	75	100
6	611501	Major Elective	Insurance and Risk Management	3	5	25	75	100
	611502	Major Elective	International Economics					
	611503	Major Elective	Management of Human Resources					
7	611701	Business Environment		2	3	25	75	100
				<b>22</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>II Semester</b>								
8	611201	Core 6	Advanced Management Accounting	4	5	25	75	100
9	611202	Core 7	Business Research Methods	4	5	25	75	100
10	611203	Core 8	Financial Management Techniques	4	5	25	75	100
11	611204	Core 9	Quantitative Techniques	4	5	25	75	100
12	611602	Core 10	Internship Training Report and Comprehensive Oral Examination -II	1	2	25	75	100
13	611504	Major Elective	Bank Management	3	5	25	75	100
	611505	Major Elective	Export – Import Documentation					
	611506	Major Elective	Organizational Behavior					
14		<b>Non-Major Elective -I</b>		2	3	25	75	100
15		MOOCS Course		-				
				<b>22</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>III Semester</b>								
16	611301	Core 11	<b>Core Courses:</b> Advanced Corporate Accounting	4	5	25	75	100
17	611302	Core 12	Modern Marketing Management	4	5	25	75	100
18	611303	Core 13	Business Legislations	4	5	25	75	100
19	611304	Core 14	Income Tax Law and Tax Planning	4	5	25	75	100
20	611603	Core 15	Internship Training Report and Comprehensive Oral Examination -III	1	2	25	75	100
21	611999	Core 16	Summer Internship-cum-Project Report and Viva Voce (75+25)	2	-	-	100	100
22	611507	Major Elective	Principles of Project Management	3	5	25	75	100
	611508	Major Elective	Principles of Forex Management					
	611509	Major Elective	Decision Making in Financial Services					
23		<b>Non-Major Elective -II</b>		2	3	25	75	100
24		MOOCS Course		-				

				24	30	175	625	800
<b>IV Semester</b>								
25	611401	Core 17	Advanced Cost Accounting	4	4	25	75	100
26	611402	Core 18	Portfolio and Investment Management	4	4	25	75	100
27	611403	Core 19	GST and Customs Law	4	4	25	75	100
28	611404	Core 20	Project Work and Viva-Voce	4	8	50	150	200
29	611604	Core 21	Internship Training Report and Comprehensive Oral Examination -III	1	2	25	75	100
30	611510	Major Elective	Strategic Business Management	3	5	25	75	100
	611511	Major Elective	International Business Management					
	611512	Major Elective	Managerial Economics					
31	611704	<b>Extra Disciplinary Course: Managerial Communication</b>		2	3	25	75	100
				<b>22</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>
<b>Total</b>				<b>90</b>	<b>120</b>	<b>725</b>	<b>2275</b>	<b>3000</b>
				<b>credits</b>	<b>Hours</b>			

### Non-Major Elective –Courses offered to the other Department to other Departments

S. No	Paper Code	Semester	Title of the paper	Credits	Hours/Week	Marks		
						I	E	T
1		II	Accounting and Financial Management	2	3	25	75	100
2		III	Management Concepts	2	3	25	75	100

#### Courses:

I Semester = 22Credits (Core: 17; Major Elective: 3; Extra Disciplinary: 2)  
 II Semester = 22 Credits (Core: 17; Major Elective: 3; Non-Major Elective: 2)  
 III Semester = 24 credits (Core: 19; Major Elective: 3; Non-Major Elective: 2)  
 IV Semester = 22 credits (Core: 17; Major Elective: 3; Extra Disciplinary: 2)  
**Total credits = 90 credits (Core: 70; Major Elective: 12; Non-Major Elective: 4; Extra Disciplinary: 4)**

<b>Semester - I</b>			
<b>Course Code: 611101</b>	<b>Advanced Financial Accounting</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the concepts and conventions of accounting and process of preparation of final accounts</li> <li>2. Acquaints with the accounting for depreciation and hire purchase and installment system</li> <li>3. Understand the procedure for the preparation of partnership accounts and branch and departmental accounting</li> <li>4. Knowledgeable about the various accounting standards used in preparation of final accounts of business organizations.</li> </ol>		
<b>Unit - I</b>	<b>Introduction:</b> Scope and Significance of Financial Accounting – Overview of Accounting concepts & conventions – Preparation of final accounts.		
<b>Unit - II</b>	<b>Accounting for Depreciation and Impairment:</b> Incomplete records Methods of depreciation – Computation – Accounting Treatment of Impairment- Computerized Accounting		
<b>Unit - III</b>	<b>Partnership Accounting:</b> Final Accounts - Treatment of Admission, Retirement and Death of Partners – Accounting for Dissolution and Sale of firm.		
<b>Unit - IV</b>	Branch Accounting - Departmental Accounting – and Containers - Accounting for Hire Purchase and Installment system.		
<b>Unit - V</b>	<b>Accounting Standards:</b> Concept of and Rationale for Accounting Standards- Indian Accounting Standards (Ind AS) as to Inventories, Depreciation, Borrowing Costs, Earnings Per Share and Impairment of Assets- Harmonization of Indian Accounting Standards with International Financial Reporting Standards- (Relevant One or Two Case Studies).		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Glance of 10 Corporate Financial Statements presented in their Annual Reports or in the Media and grasp of the reporting pattern- Overview of Accounting Software- Study of GAAP of the USA and UK- Visiting the websites of Ministry of Commerce and Industry and ICAI for gaining knowledge on GAAP, IFRS, Ind As.		
<b>Reference and Textbooks:-</b>			
Ashok K Nadhani <i>GST Accounting with Tally.ERP 9 ... Accounting Standards (Cracker Series)</i> . 1 July 1905 Jain, S.P., and Narang, K. L., <i>Financial Accounting and Analysis</i> , 2ndEdition, Kalyani Publishers, Ludhiana, 2001 M.A. Arulanandam & K.S. Raman. <i>ADVANCED ACCOUNTANCY.</i> , Published by Himalaya Publishing House Pvt. Ltd. 2013 M.C.Shukla and T.S.Grewal, <i>Advanced Accountancy</i> , Sultan Chand &Co., New Delhi. 4 Publishing House 2016. R.L. Gupta and M. Radhasamy., <i>Financial Accounting</i> , Pearson Education, New Delhi, 2004. S N Maheshwari and Sharad K Maheshwari., 017. <i>Advanced Accountancy.</i> , Vol I. New Delhi: Vikas 2018 S.P. Iyengar, " <i>Advanced Accountancy</i> ," Sultan Chand and Sons, New Delhi 2008. Shah, C. K., & Garg, S. (2010). <i>New trends in accounting</i> . Jaipur: Oxford Book. Sharma, S. (2010). <i>Digital accounting</i> . Jaipur: Yiking Books. Tally Solutions Pvt. Limited., <i>Tally Accounting Software</i> Thomas Dyckman, Roland E. Dukes, Charles J. Davis., <i>Intermediate Accounting.</i> , Fourth Edition, Vol. 2 1992.			
<b>Outcomes</b>	After completing this course, the students shall be able to <ol style="list-style-type: none"> <li>1. Learn the importance of accounting concepts and conventions in preparation of financial accounts</li> </ol>		



	<ol style="list-style-type: none"><li>2. Prepare depreciation, for hire purchase and installment purchase accounts</li><li>3. Prepare and interpret partnership accounts</li><li>4. Become accounting officer in business organizations with through knowledge of international financial reporting standards.</li></ol>
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<b>Semester - I</b>			
<b>Course Code: 611102</b>	<b>Entrepreneurship Development</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students: <ol style="list-style-type: none"> <li>1. Understand the concepts and significance of Entrepreneurship importance, qualities, innovation and risk taking.</li> <li>2. Knowledgeable in entrepreneur environment internal and external environment forces conditioning entrepreneur.</li> <li>3. Through role and function of institutional agencies in entrepreneurship development.</li> <li>4. Aspects of government schemes of entrepreneurship, formulating and launching entrepreneurial ventures.</li> </ol>		
<b>Unit - I</b>	<b>Basics Aspects of Entrepreneurship:</b> Meaning and importance- Entrepreneurial qualities: Innovation and Risk Taking - Need, Importance and Sources of Innovation - Creativity and Innovation- Research and Development, Invention and Innovation Nexus- Concept and relevance of intra-preneurship - Types of Entrepreneurs: Micro, Small, Medium Entrepreneurs- Traits of successful entrepreneurs- Entrepreneur vis-à-vis Businessman vis-à-vis Manager- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Entrepreneurial Environment:</b> Internal and external environment forces conditioning entrepreneurship –Psychological, Social, Cultural, Political, Legal and Economic Forces- Entrepreneurship Development Phases: Attitude, Capability, Culture and Society- Entrepreneurship Development Programs- Family Business Groups and Entrepreneurship in India- Government as a facilitator and promoter of Entrepreneurship- Relevant one or two case studies.		
<b>Unit - III</b>	<b>Functions of Institutional agencies in Entrepreneurship Development:</b> National Institute of Entrepreneurship and Small Business Development (NIESBUD) - Entrepreneurship Development Institute of India (EDII) - National Institute for Micro, Small and Medium Enterprises (NIMSME)- Small Industries Development Organization- Role of TIIC -SIPCOT- SIDCO- ITCOT- TIDCO- DIC- National Entrepreneurship Network (NEN) - Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Select Government Schemes for Entrepreneurship:</b> Trade Related Entrepreneurship Assistance and Development (TREAD), Micro & Small Enterprises Cluster Development Program- (MSE-CDP), Credit Guarantee Fund Scheme For Micro and Small Enterprises, Support For Entrepreneurial and Managerial Development and Societal Programs of The Department of Science and Technology- Special Schemes: Differential Rate of Interest (DRI) scheme - Khadi and Village Industries Commission (KVIC) schemes - Tamilnadu Adi Dravidar Housing and Development Corporation (THADCO) schemes - Tamilnadu Backward Classes & Minorities Economic Development Corporation Limited (TABCEDCO) scheme- Relevant one or two case studies.		
<b>Unit - V</b>	<b>Formulating and Launching Entrepreneurial ventures:</b> Developing Business propositions- Preparing Project Proposal and Report- Identifying Suppliers, Financiers, Business Process Partners- Knowledge of Competition and strategy for dealing with competition- Business Establishment: Clearances and Documents- Planning for Contingencies- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned- <b>Practical:</b> Profiling new (3 years or less old) entrepreneurs in the locale- Visiting the websites of NIESBUD, EDII, NIMSME, TIIC, SIPCOT, SIDCO, ITCOT, TIDCO, NEN, THADCO, TABCEDCO, KVIC, etc.		
<b>Reference and Textbooks:-</b> B.C.Tandon., <i>Environment &amp; Entrepreneurship.</i> , Chugh Publications, 1975 Berkun, Scott. <i>The Myths of Innovation.</i> Beijing: O'Reilly, 2007 Drucker, P. <i>Innovation and entrepreneurship: Practice and principles.</i> Abingdon: Routledge. (2015).			

Duening, T. N., Hisrich, R. D., & Lechter, M. A. (2010). *Technology entrepreneurship: Creating, capturing and protecting value*. Amsterdam: Elsevier.

Government of India., (MSMED) Act, 2006

Gupta C. B. & Srinivasan N. P., *Entrepreneurship Development in India*, Sultan Chand & Sons, 1998, P. 4.49

Kelley, T. *The art of innovation*. London: HarperCollins. (2001).

Sb Srivastava., *Practical Guide To Industrial Entrepreneurs.*, Sultan Chand & Sons – Tb.,1992

Shankar., *Entrepreneurship: Theory And Practice.*, McGraw-Hill Education India Pvt.Ltd - New Delhi\_Edition-1st 2012.

SP.Saravanel., *Entrepreneurship Development.*, ESS pay Kay Publishing House, Chennai.,1997

<b>Outcomes</b>	<p>The students shall be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the entrepreneurship importance, entrepreneurial qualities, innovation and risk taking.</li> <li>2. Comprehend the types of entrepreneurs, entrepreneurial environment</li> <li>3. Appropriate the role and function of institutional agencies in entrepreneurship development.</li> <li>4. Make formulating and launching entrepreneurial ventures.</li> </ol>
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<b>Semester - I</b>			
<b>Course Code: 611103</b>	<b>Principles and Practice of Management</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students 1. Understand the concept of management and contributions of management thinkers. 2. Knowledgeable about the principles of management and practices followed in business organizations. 3. Acquaint with the process of planning, organizing and staffing in business enterprises 4. Knowledgeable the importance and techniques of direction in industrial enterprises.		
<b>Unit - I</b>	<b>Management:</b> Definition – Nature – Scope and Functions – Evolution of Management thought – Contributions of <b>F.W Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A. Simon and Peter F Drucker-</b> Approaches to the Study of Management- Universality of Management - Relevance of management to different types of organization – MBO and MBE- (Relevant One or Two Case Studies).		
<b>Unit - II</b>	<b>Planning and Decision Making:</b> Nature, importance and planning process – Planning premises – Components of Planning as Vision, Mission, Objectives, Goals, Policies, Strategies, Procedures, Methods, Rules, Projects and Budgets – Decision-making – Meaning – Types – Decision-making Process under Conditions of Certainty and Uncertainty- (Relevant One or Two Case Studies).		
<b>Unit - III</b>	<b>Organizing:</b> Nature, purpose and kinds of organization – Structure: Mechanistic and Organic Structures- Principles and theories of organization – Departmentalization – Span of control – Line and staff functions – Authority and responsibility – Centralization and decentralization – Delegation of authority – Committees – Informal organization - Joint Ventures and Strategic Alliances- (Relevant One or Two Case Studies).		
<b>Unit - IV</b>	<b>Staffing and Directing:</b> General Principles of Staffing- Importance and techniques of Directing- Motivation – Meaning – Importance – Theories: <b>Maslow, Herzberg, McGregor (X&amp;Y), Ouchi (Z), Vroom, Porter-Lawler, McClelland and Adam</b> – Communication: Meaning – Types – Process – Barriers; Leadership: Significance, Types Styles and Theories- Trait, Contingency, Situation, Path-Goal, Tactical, Transactional and Transformational Leadership- Leadership Grid- (Relevant One or Two Case Studies).		
<b>Unit - V</b>	<b>Coordination and Controlling:</b> Coordination: Concept, Need and techniques; Controlling: Objectives and Process of control – Devices of control – Integrated control – Special control techniques- Contemporary Perspectives in Management: <b>Core Competence</b> (C. K. Prahalad) – <b>Competitive Strategy</b> (Michael E. Porter), <b>Business Process Reengineering</b> (Michael Hammer) – <b>Total Quality Management</b> (Crosby, Juran, Feigenbaum, Ishikawa and Deming)– <b>Six Sigma</b> (Motorola Inc., Mikel Harry and Jack Welch)- <b>Benchmarking</b> (Robert Camp, Kaiser Associates and Boxwell) - <b>Balanced Score Card</b> (Robert Kaplan & D. Norton)- <b>7S Framework (Tom Peters and Robert Waterman for McKinsey)</b> - Relevant One or Two Case Studies).		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned - <b>Practical:</b> Studying Management styles of two Indian institutions in the lime-light. Mini Projects on Leadership and Motivation in the locally reputed firms in your Locale- Visiting the web-sites of MNCs and top Indian concerns.		

**Reference and Textbooks:-**

- Gareth Jones and Jenifer George, *Contemporary Management*, McGraw-Hill/Irwin, 2010.
- Gareth Jones and Jennifer George, *Contemporary Management*, McGraw-Hill/Irwin, 2015
- Gene Burton and Manab Thakur, *Management Today- Principles and Practice*, TMH, 2009.
- Harold Koontz, Cyril O'Donnell, Heinz Weihrich, *Management A Systems Approach*, McGraw Hill, 1990
- Kaplan and Norton, *The Strategy-Focused HBP*, 2000
- Peter F. Drucker, *Management*, 2008.
- Ricky W Griffin, *Management*, South-Western College Publications, 2013
- Stephen P. Robbins and Mary Coulter, *Management*, 9th Edition, 2006.
- Stoner, et-al, *Management*, Prentice Hall, 1989.
- Weihrich and Koontz, *Management A Global Perspective*, McGraw Hill, 1988

<b>Outcomes</b>	The students shall be able <ol style="list-style-type: none"><li>1. To understand and apply the management concepts and contributions of Management thinkers</li><li>2. To apply the principles of management and practice them to attain the organizational goal.</li><li>3. To process the functions of management like planning, organizing and staffing in business enterprises.</li><li>4. To apply the techniques of direction in industrial enterprises.</li></ol>
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<b>Semester - I</b>			
<b>Course Code: 611104</b>	<b>Logistics Management</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students 1. To impart knowledge and understanding to students on logistics management and its relevance to today's business decision making. 2. To gain the knowledge of possibilities of efficient optimization and management of operation in logistics management and also the ability to apply them in the enterprise reality. 3. To understand the role of transportation and major ports in logistics development. 4. To gain a working understanding of logistics management and to expose students to the language of logistics. 5. To understand the role of intermediaries in logistics management. 6. To understand the logistics operations and identify the business implication of logistics management.		
<b>Unit - I</b>	<b>Introductory Aspects of Marketing Logistics:</b> Concept, Objectives and Tasks of Logistics- Scope of international marketing logistics- Difference between domestic and international marketing logistics - Importance and relevance of Logistics to global marketing management - Supply chain management concept and trends- 3 <sup>rd</sup> Party Logistics (3PL) and 4 <sup>th</sup> Party Logistics (4PL) - Strategic Logistics and Business Success- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Transportation and Chartering:</b> Need for In-land and Ocean transportations - Characteristics of shipping transport- Features of Liner operations and Tramp operations- Freight structure and Practices - Conference system - Types of shipments- Multi-modal Transport system- Multi-modal Transport document (MTD) and Combined Transport document (CTD)- Chartering principles and practices - Arrangement for shipment of Cargo - Organization and functions of Transchart- Regulation of Shipping Transportation Logistics Service Providers- Relevant one or two case studies.		
<b>Unit - III</b>	<b>Port, Route, Warehousing and Vessels:</b> Types of Port – Major Ports of India and World- Sea Routes: Trans Atlantic, Trans Pacific, Trans Arctic Routes- Port Facilities- Structural and Cargo Handling Facilities - Warehousing and storage in ports - Demurrage - Loading and unloading in warehouses- Types of Ships- Containerization: Concept, Need and Types- House stuffing - Terminal stuffing - Inland container depots: Problems and prospects- Role of IT in Logistics - Automated Shipment Status Tracking- Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Role of Intermediaries:</b> Types of Intermediaries- Clearing and Forwarding Agents, Freight Brokers, Stevedores, Shipping Agents, Customs House Agents and Surveyors- Functions and services of these intermediaries: <b>Custom Clearance, International Freight Forwarding, Ancillary Services, Advisory Services, Service to Ship-owners and Shipping Lines, Consulting Assistance-</b> Relevant one or two case studies.		
<b>Unit - V</b>	<b>Air and Land Routes in International Marketing Logistics:</b> International Air Cargo Transport – Cargo Air Lines - IATA rules - Air freight rates - Air cargo transport problems and prospects- Role of Rail-Road ways in Global Marketing Logistics- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned- <b>Practical:</b> Profiling top 50 Indian/Global Logistic firms- Visiting websites of IATA, Ministry of Shipping (GoI) and 3PL and 4PL firms- Tacking stock of IT providers for Logistics.		
<b>Reference and Textbooks:-</b> Daniel Mark Jr., Shipping Cartels., <i>Study of Typing Arrangements of Shipping Conferences:</i> IIFT Daniel Marx Jr., <i>INTERNATIONAL SHIPPING CARTELS.</i> , Princeton University Press, 1953., 7 U. Miami L. Rev. 600 (1953) Dictionary of Shipping & Chartering Terms: IIFT			

<p>Freight tariffs and practices of shipping conferences : IIFT  J.Bes., <i>Chartering Practice., General distributors:</i> Barker &amp; Howard (1960)  Magee., <i>Physical Distribution., Perspectives in marketing series.,</i> McGraw-Hill (1967)  Pierre A David., <i>International Logistics: The Management of International Trade Operations.,</i>  Cicero; 4 edition (1 December 2013)  Role of Shipping Policy in the Export Strategy of India:IIFT  Website: <a href="http://www.mapsofworld.com/world-sea-ports-map-htm">http://www.mapsofworld.com/world-sea-ports-map-htm</a>  Website: Ministry of Shipping, IATA, Port Trusts, etc.</p>	
<b>Outcomes</b>	<p>The students shall be able</p> <ol style="list-style-type: none"> <li>1. Understood the concept of logistics management, Transportation and chartering.</li> <li>2. Analyze how the logistical decisions are made an impact on facility, inventory and transportation.</li> <li>3. Understood the strengthens and weakness of various transportation modes and performance cost analysis.</li> <li>4. Know how the cost of warehousing and material handling activities are happened in Logistics.</li> <li>5. Understood the importance of IATA in international marketing logistics.</li> </ol>

<b>Semester - I</b>			
<b>Course Code: 611601</b>	<b>Internship Training Report and Comprehensive Oral Examination - I</b>	<b>Credits:1</b>	<b>Hours:2</b>
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p>			
<p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 1<sup>st</sup> Semester at the end of 1<sup>st</sup> Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HoD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>			



<b>Semester - I</b>			
<b>Course Code: 611501</b>	<b>Insurance and Risk Management</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	<p>To make the students</p> <ol style="list-style-type: none"> <li>1. Understand the concepts of and significance of insurance, methods of handling risk, principles of insurance, and kinds of insurance, impact of LPG on Insurance Industry in India and IRDA regulations for insurance business.</li> <li>2. Acquaint with life insurance and procedure followed for issuing life insurance policies, nomination, assignment, and revival and surrender value and claim settlement procedure for life insurance policies.</li> <li>3. Learn the concepts and significance of non-life insurance policies such as fire insurance policy, consequential loss policy, health insurance, marine insurance, motor insurance, project and engineering insurance.</li> <li>4. Knowledgeable about financial risk measures such as standard deviation, Beta and risk management strategies.</li> <li>5. Understand the concept of derivatives and their applications for dealing with financial risks</li> </ol>		
<b>Unit - I</b>	<p><b>Insurance:</b> Concept and Significance of Insurance- Elements of insurable risk- Risk and Uncertainty: Meaning and Types- Methods of Handling Risk: Avoidance, Assumption, Retention, Transfer and Control- Principles of Insurance- Kinds of Insurance- Life and Non-life insurances- Indian scenario of Insurance- Impact of LPG on Insurance Industry in India- Role and Functions of Insurance Regulatory Authority of India (IRDA) –Relevant one or two case studies.</p>		
<b>Unit - II</b>	<p><b>Life Insurance:</b> Meaning – Life insurance as a means of economic protection of the assured or dependents- Planning for life cover – Factors and Criteria- Procedure for issuing a life insurance policy- Issue of duplicate policy- Nomination- Assignment- Revival- Surrender value- Claim settlement- Rural and Social Insurance: Meaning, Need and features–Relevant one or two case studies.</p>		
<b>Unit - III</b>	<p><b>General or Non-life insurance:</b> Different policies- Rating procedures- Claim settlement- Under-insurance and Average clause- Standard fire policy- standard coverage- Special coverage- Reinstatement value policies- Consequential loss policy- Principles of Marine and Motor insurances- Health insurance- Schemes- Role of Private Insurance Companies- Project and Engineering Insurance- Risk associated with new projects- Insuring the risk- Evaluation- Basic and Additional covers- Trend in Premia for non-life policies–Relevant one or two case studies.</p>		
<b>Unit - IV</b>	<p><b>Financial Risk Measures:</b> Std. deviation, Beta, Value at risk, Drawdown and cumulated loss- Risk Management strategies for financial risk: Debt-Equity Balancing- Asset/Liability/Project Diversification- Choice of Exposures- Managing Credit and liquidity Risks- Risk insurance–Relevant one or two case studies.</p>		
<b>Unit - V</b>	<p><b>Derivatives:</b> Concept of Derivatives- Derivatives for dealing with Financial Risks- Options- Futures- Swaps- Arbitrage- Forwards- Optimal hedging strategies: Static hedging- Delta hedging–Relevant one or two case studies.</p>		
<b>Unit - VI</b>	<p><b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Reading and Filling up of insurance forms and documents of different types of insurance- Profile of Different Insurance Firms in India- Tracking of Selected Stocks and Derivatives Trade in BSE and NSE.</p>		
<p><b>Reference and Textbooks:-</b>  Alex Krutov., <i>Investing in Insurance Risk.</i>, Risk Books (June 2, 2010)  Anand, Agarwal and Goyal., <i>Emerging Trends in Banking, Finance and Insurance Industry</i>, Himalaya Publishing House, Mumbai, 2010  D.C. Srivastava , Shashank Srivastava - <i>Indian Insurance Industry : Transition and Prospects</i> - New Century Publications, New Delhi, 2001</p>			

<p>Janakiramana., <i>Derivatives and Management.</i>, Pearson Education Limited, 2011</p> <p>John C Hull., <i>Options, Futures and Other Derivatives.</i>, Pearson Education; Tenth edition (30 May 2018)</p> <p>P.K.Gupta.,<i>Insurance and Risk Management.</i>, Himalaya Publishing House (2011)</p> <p>Padmalatha Suresh., <i>Management of Banking and Financial Services.</i>, Pearson Education; Fourth edition (23 October 2017)</p> <p>Parameswaran., <i>Futures and Options: Concepts and Applications.</i>, Tata McGraw-Hill Education, 1<sup>st</sup> edition, 2009</p> <p>Peter S Rose and Sylvia C.Hudgins., <i>Bank Management &amp; Financial Services.</i>, McGraw Hill Education; 8 edition (1 July 2017)</p> <p>Taxmann , “<i>Insurance Law Manual with IRDA Guidelines</i>”, Taxmann Publication . (2002),</p>	
<b>Outcomes</b>	<p>The students shall be able to:</p> <ol style="list-style-type: none"> <li>1. Understand the contemporary developments in insurance sector in terms of life and non-life insurance, participation of foreign companies in Indian insurance business and IRDA regulations.</li> <li>2. Read and explain insurance documents and insurance products and become insurance advisors to salaried and businessmen.</li> <li>3. Comprehend derivatives and their use in managing financial risks.</li> <li>4. Identify appropriate measures for financial risks and their applications.</li> <li>5. Understated the growth of insurance business for public and private sector insurance companies and employment opportunities in insurance sector.</li> </ol>

<b>Semester - I</b>			
<b>Course Code: 611502</b>	<b>International Economics</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the scope and significance of international economics and theories of international trade</li> <li>2. Knowledgeable about international trade barriers, trade blocks and gains from trade.</li> <li>3. Acquaint with the concepts of balance of trade and balance of payments and equilibrium in international trade</li> <li>4. Learn the objectives and functions of multilateral financial institutions and international capital flows.</li> </ol>		
<b>Unit - I</b>	<b>Concepts, Scope and Theories:</b> Meaning, Scope and Significance of International Economics- International Trade - Bases of International Trade - Theories of International trade: Absolute and Comparative Cost Advantages theories- Modern theories of International trade: Heckscher-Ohlin Model- Samuelson Model - Leontief Paradox- Modern theories Vs Classical theories - Terms of trade: Concept and measures- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Trade and Development:</b> Gains from trade - Trade as a substitute for growth - Theory of Immiserizing growth - Free trade Vs Protection - Trade Barriers. Trade Blocks: NAFTA, EU, SAPTA and ASEAN –Relevant one or two case studies.		
<b>Unit - III</b>	<b>Equilibrium in International Trade:</b> Concepts, Components and Significance of Balance of Trade, Balance of Current Account and Balance of Payments- Disequilibrium in BOP - Adjustments for equilibrium in BOP - Exchange Rate Theories: Gold Standard, Mint Parity, Purchasing Power Parity and Interest Rate theories - Determinants of Exchange Rate - Economics of Fixed and Floating Rate systems- Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Multilateral Finance and Trade system:</b> International Monetary fund (IMF) and International liquidity - World Bank (WB) and Global Development Initiatives- International Development Association (IDA) and Third World Development Measures - International Finance Corporation (IFC) and Global Private Sector Development- Multilateral Investment Guarantee Agency ( MIGA)- WTO and Functions- International debt problems: Issues and initiatives – Sub-prime crisis- European Sovereign Debt Crisis- Current Account Deficits of Developing nations- Relevant one or two case studies.		
<b>Unit - V</b>	<b>International Resource Flows:</b> Foreign Direct and Portfolio Investments: Significance, Trend, Determinants and Impact – India’s Position in FDI and FPI- International Labour Migration: Types, Factors involved and Lee theory- Technology transfer: Need, Issues and Trend MNCs and Technology Transfer- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned- <b>Practical:</b> Visiting the Web sites of World Bank, IMF, IFC, IDA, MIGA, NAFTA, EU and ASEAN, Ministry of Finance of Government of India and taking track of events- Essaying on Global/Regional Economic Developments.		
<b>Reference and Textbooks:-</b> Paul Krugman, <i>Maurice Obstfeld &amp; Marc Melitz., International Economics .</i> , Pearson, 11th Edition., 2018 Dominick Salvatore., <i>International Economics.</i> , Wiley; Eleventh edition (2014) Francis Cherunilam., <i>International Economics.</i> , McGraw Hill Education; 5 edition (1 July 2017) P.T.Ellsworth., <i>The International Economy.</i> , Macmillan/McGraw-Hill School Division 1996. 5th edition Bertil Ohlin., <i>International and Inter-regional Trade .</i> , Cambridge : Harvard University Press, 1933			

<p>G.Haberler., <i>The Theory of International Trade.</i>, (London: William Hodge, 1936), pp.175 et seq.  Ingo Walter., <i>International Economics .</i>, Wiley; 3rd edition (1981)  K.R.Gupta., <i>International Economics.</i>, Atlantic; 6th Ed. edition (2009)  Govt. of India., Economic Surveys Govt. of India.,  Connoly, M. B., &amp; Swoboda, A. K. (n.d.). <i>International trade and money.</i> Allen &amp; Unwin.1971  H.G.Mannur., <i>International Economics.</i>, Vikas Publishing House; Second edition (24 November 1999)  J.Sidney wells.,<i>International Economics.</i>, Atherton Press (1969)  C.P.Kindlebergr &amp; P.H.Lindert., <i>International Economics.</i>,4th ed. ( Homewood Ill.: R. Irwin, 1982), p. 42.</p>	
<b>Outcomes</b>	<p>After completing the course, students shall be able to</p> <ol style="list-style-type: none"> <li>1. Ascertain the impact of trade blocks on international business.</li> <li>2. Assess the consequences of international trade barriers on international business</li> <li>3. Determine equilibrium in balance of payments and causes of disequilibrium.</li> <li>4. Understand the purpose of creation of international financial institutions and financial and trade support rendered by such institutions.</li> </ol>

<b>Semester - I</b>			
<b>Course Code: 611503</b>	<b>Management of Human Resources</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the functions of Human Resource Management and Human Resource Planning.</li> <li>2. Acquaint with employee selection, training and promotion process in public and private sector enterprises.</li> <li>3. Knowledgeable about employee compensation, maintenance and integration factors in industrial enterprises.</li> </ol>		
<b>Unit - I</b>	Introduction to Human Resource Management – Definition – Objectives and functions – Role and structure of Human Resource Function in organizations- Present day Challenges of HRM- Relevant one or two case studies.		
<b>Unit - II</b>	Human Resource Planning – Personnel Policy - Characteristics – Need for planning – Job analysis – Job description – Job specification- Planning for Leadership Transition and Second-line leadership – Recruitment - Sources of Recruitment- Internal Vs. External sources of recruitment- Relevant one or two case studies.		
<b>Unit - III</b>	Employee Selection - Process and Problems- Placement and Induction – Training and Development: Methods of Training for Operatives, Supervisors and Executives– Modes, Pros and Cons of Promotion, Demotions, Transfers, Separation and Retention- Relevant one or two case studies.		
<b>Unit - IV</b>	Employee Compensation – Wages and Salary Administration – Bonus – Incentives – Fringe Benefits – Cafeteria Approach- ESOPs- Job Evaluation Systems – Performance appraisal- Potential evaluation- Human Resource Information System- Relevant one or two case studies.		
<b>Unit - V</b>	Employee Maintenance and Integration – Welfare and Safety Provisions– Accident prevention – Employee Grievances and their Redressal – Industrial Relations – Trade Unions – Multiplicity of Trade Unions – Workers Participation in Management- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Analysis of Corporate Appointment Advertisements and discern Job skills and specifications- Writing Resume for Corporate Appointments- <b>Projects:</b> Mini Project on Job Vacancies in the local businesses- Survey of Welfare and Safety Provisions in local firms		
<b>Reference and Textbooks:-</b> Alan Price, <i>Human Resource Management</i> , Cengage Learning EMEA, 2011 By Susan Jackson, Randall Schuler and Steve Werner, <i>Managing Human Resources</i> , Cengage Learning, 2012. Derek Torrington, et al., <i>Human Resource Management</i> , Pearson, 2007. Dr P Subba Rao, <i>Personnel and Human Resource Management</i> , HPH, Mumbai, 2007. Edwin Flippo, <i>Personnel Management</i> , McGraw Hill, 1984 Gary Dessler, <i>Human Resource Management</i> , Prentice Hall, 2010. K. Aswathappa, <i>Human Resource Management Text And Cases</i> , TMH2017. R.L Mathis & J. H Jackson, <i>Human Resource Management</i> , South-Western College, 2007. Sadhna Dash K. Aswathappa, <i>International Human Resource Management</i> , McGraw Hill2017. Werther William B Jr, <i>Personnel Management and Human Resources</i> , McGraw-Hill, 2010.			
<b>Outcomes</b>	The students shall be able to <ol style="list-style-type: none"> <li>1. Learn the functions of Human Resource Management in industrial enterprises.</li> <li>2. Acquire skills needed to train employees in industrial 20organizations</li> <li>3. Become a Manager for HR in industrial 20organizations.</li> <li>4. Understand grievances of employees and redressal thereof.</li> </ol>		

<b>Semester - I</b>			
<b>Course Code: 611701</b>	<b>Business Environment</b>	<b>Credits:2</b>	<b>Hours:3</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand causes; issues and concerns of globalization of economics and business</li> <li>2. Acquaint with the factors determining International Business Environment.</li> <li>3. Knowledgeable about the impact of international political, cultural and economic and institutional environment on global business.</li> <li>4. Learn day-to-day dynamic changes in the world market and their influence an international business.</li> </ol>		
<b>Unit - I</b>	<b>Business Environment:</b> Dynamic factors of environment – Importance of scanning the environment – Fundamental issues captured in PESTLE– Political, Economic, Socio-cultural, Technological, Legal and Ecological environment- Opportunities and Threats as environmental issues to address by Businesses- Policy Environment: Liberalization, Privatization and Globalization (LPG) - Efficiency and Competition- LPG vis-a-vis Strengths, Weaknesses, Opportunities and Threats- (Relevant One or Two Case Studies).		
<b>Unit - II</b>	<b>Political Environment:</b> Government and Business – Political Systems, Political Stability and Political Maturity as conditions of business growth- Role of Government in Business: Entrepreneurial, Catalytic, Competitive, Supportive, Regulative and Control functions- Government and Economic planning: Industrial policies and promotion schemes – Government policy and MSME – Interface between Government and Public sector- Good Governance and Great Environment- (Relevant One or Two Case Studies).		
<b>Unit - III</b>	<b>Economic Environment:</b> Phase of Economic Development and its impact- GDP Trend and distribution and Business opportunities- Monetary System and Business capital: Quantum, Types, Risk and Cost- Role of Banks; Role of Financial Institutions- Role of Central Bank- Fiscal System: Government Budget and Taxation Measures- Fiscal Deficits and Inflation- FDI and Foreign collaboration –Foreign Capital tapping by businesses- Export-Import policy – Foreign Exchange and Business Development- (Relevant One or Two Case Studies).		
<b>Unit - IV</b>	<b>Social and Technological Environment:</b> Societal Structure and Features- Entrepreneurial Society and its implications for business – Social and cultural factors and their implications for business- Technology Development Phase in the Economy as conditioner of Business opportunity- Technology Policy- Technology Trade and transfer- Technology Trends in India- Role of Information Technology – Clean Technology- (Relevant One or Two Case Studies).		
<b>Unit - V</b>	<b>Legal and Ecological Environment:</b> Legal Environment as the all enveloping factor from inception, location, incorporation, conduct, expansion and closure of businesses- Legal Aspects of Entering Primary and Secondary Capital Markets- Law on Patents- Law on Consumer Protection- Law on Environmental Protection- Need for Clean energy and Reduction of Carbon footprint- (Relevant One or Two Case Studies).		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Scan selected firms’ environment by mapping out four main areas, namely, i. market forces, ii. industry forces, iii. driving trends, and iv. macro-economic forces.		
<b>Reference and Textbooks:-</b> Adhikary M, <i>Economic Environment of Business</i> , Sultan Chand & Sons, 2012. Amarchand D, <i>Government and Business</i> , TMH 2012. Brooks, Weatherston, Wilkinson, <i>International Business Environment</i> , Pearson, 2010. David Baron, <i>Business and its Environment</i> , 7 <sup>th</sup> Edition, Pearson, 2012. Francis Cherunilam, <i>Business Environment and Development</i> , Himalaya Publishing House, 2008. Ian Brooks, Jamie Weatherston and Graham Wilkinson, <i>International Business Environment</i> ,			

<p>Pearson, 2010.</p> <p>Maheswari &amp; Gupta, <i>Government, Business and Society</i> 1986.</p> <p>Mohinder Kumar Sharma, <i>Business Environment in India</i>, South Asia Books 1989.</p> <p>Sameer Kochhar, (ED.), <i>Growth &amp; Finance</i>, Academic Foundation, 2011.</p> <p>Steiner &amp; Steiner, Business, <i>Government and Society: A Managerial Perspective</i>, McGraw-Hill, 2008.</p>	
<b>Outcomes</b>	<p>After completing the course, the students shall be able to</p> <ol style="list-style-type: none"> <li>1. Determine causes for liberalization, privatization and globalization of business in all economics.</li> <li>2. Understand the relationship between business environment and progress of business in global market.</li> <li>3. Predict changes in the international business environment and its impact on business.</li> <li>4. Learn the facilitating functions of IMF, WB and MIGA for international business.</li> </ol>

<b>Semester - II</b>			
<b>Course Code: 611201</b>	<b>Advanced Management Accounting</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students 1. Understand the concept of management accounting 2. Understand the concept of accounting ratio 3. Acquaint with various types of budgets knowledgeable about marginal costing techniques		
<b>Unit - I</b>	Management Accounting: Meaning and Definition – Objectives – Management Accounting and Financial Accounting – Management Accounting and Cost Accounting – Utility and Limitations of Management Accounting – Modern Role of Management Accountant in the organization–Relevant Case problems.		
<b>Unit - II</b>	Financial Statement Analysis – Common Size Statements –Comparative Financial Statements – Trend Percentages – Accounting Ratios: Types, Uses, Computation and Limitations- Constructing Income and Position Statements with the help of Ratios–Relevant Case problems.		
<b>Unit - III</b>	Analysis of Funds Flow and Cash Flow: Computation and Applications-Responsibility Accounting- Methods of Accounting for Price level changes–Relevant Case problems.		
<b>Unit - IV</b>	Budget and Budgetary Control: Nature and Process – Types of Budgets: Income, Expenditure, Fixed, Flexible, Program and Master Budgets- Preparation of Budgets–ZBB and its relevance in decision making–Relevant Case problems.		
<b>Unit - V</b>	Marginal Costing: Concept and Importance – Cost-Volume-Profit Analysis (CVPA) - Application of Marginal Costing and CVPA in Decision making as to product, pricing and profit management–Relevant Case problems.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned- <b>Practical:</b> Performing Ratio, Cash flow and Fund flow analysis for top 10 companies in India by collecting financial Statements.		
<b>Reference and Textbooks:-</b> Anthony Atkinson and Robert S Kaplan., <i>Management Accounting: Information for Decision-2012</i> Dr. S.N. Maheswari., <i>Principles of Management Accounting.</i> , Mahavir Publications; Seventh Edition edition (31 January 2017) Guruprasad Murthy., <i>Management Accounting.</i> , Himalaya Publishing House (2002) Hingorani, Ramanathan & Grewal., <i>Management Accounting.</i> , S. Chad, 1977 Kaplan., <i>Advanced Management Accounting.</i> , Pearson Education India; 3 edition (2015) Manmohan & Goyal., <i>Management Accounting.</i> , 5 Edn., Sahitya Bhawan,Agra,1990 Pearson., <i>Making and Strategy Execution</i> , PHI., 3 edition (27 January 1998)			
<b>Outcomes</b>	After the completion of the course, students will be able to 1. compare management accounting with cost accounting 2. apply various accounting ratios for decision making 3. Comprehend the application marginal costing. 4. differentiate the various cost control techniques		



<b>Semester - II</b>			
<b>Course Code: 611202</b>	<b>Business Research Methods</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To read and understand a variety of empirical research papers using different techniques, so as to develop awareness of possible solutions to problems that the learner may encounter as independent researchers in the future.</li> <li>2. To formulate a research problem in terms of Research Question, Objectives and hypotheses and design a step-by-step approach to handle the further</li> <li>3. To develop measurement tools for attitudinal/ behavioral or social/ economic /business /economic phenomena relevant to the research problem</li> <li>4. To familiarize the learners with concepts and techniques of sampling and go about with sampling for a research problem</li> <li>5. To design research data collection tools and using the same for data collection and to make the data thus collected properly presented fit for analysis</li> <li>6. To deal with the requisites and mechanics of writing a research report with appropriate structuring, analytical reasoning, interpretative relevance and summary of major revelations so as to make a good reading</li> </ol>		
<b>Unit - I</b>	<b>Types, Process &amp; Design of Research:</b> Meaning – Importance- Types of Research – Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental, Qualitative & Quantitative and Case & Generic Researches – Process of research –Research problem – Identification, selection and formulation of research problem – Review of literature- Research Gaps and Techniques – Hypothesis –Types and Formulation.		
<b>Unit - II</b>	<b>Research design &amp; Sampling:</b> Meaning, Components and Use of Research Design-Census Vs Sampling- Essentials of a good sampling –Probability and non-probability sampling methods – Sample size – Factors affecting the size of the sample - Sampling and non-sampling errors.		
<b>Unit - III</b>	<b>Sources and Collection of Data:</b> Primary and secondary data –Observation: Types and Techniques –Interview: Types and conduct – Preparation for an interview – Effective interview techniques – Schedule: Meaning, Essentials and kinds –Questionnaire: Meaning and types – Format of a good questionnaire–Scaling techniques and Measurement Metrics: Meaning, Importance, Methods of scale construction- Validity and Reliability- Pre-testing-Pilot Study.		
<b>Unit - IV</b>	<b>Processing of Data:</b> Editing, Coding, Classification and Tabulation – Analysis of Data – measures of Central Value: Arithmetic mean, Median and Mode – Measures of Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Measures of Relationship: Correlation and Regression Analysis: Simple, Partial and Multiple – Understanding Multiple Regression Computer-worked Results- Association of Attributes-		
<b>Unit - V</b>	<b>Hypothesis testing and Report Writing:</b> Parametric tests: Testing for Means – One and Two Populations – One Way and Two Way ANOVA – Testing of Proportions: One and Two Populations – Chi-square Test - Non-parametric tests: Sign test and Mann Whitney test- Test Result Interpretation- Report Writing: Meaning, types and contents of research reports –Steps involved in drafting reports – Fundamentals and Principles of good report writing – Lay-out and Features of a Good Research Report- Grammatical Quality – Language flow- Data Support- Diagrammatic Elucidation- References and Annotations – Clarity and Brevity of expressions- Inputs for Stylish Report Writing.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Tool design, conduct of business/consumer/employee/executive surveys and reporting- Review and evaluation of Business Reports and Economic /Business Trends.		
<b>Reference and Textbooks:-</b> Anderson et-al, <i>Thesis and Assignment Writing</i> , Wiley, New Delhi, 1989. B. Burns & A. Burns, <i>Business Research Methods and Statistics Using SPSS</i> , Sage, 2008			

C.R.Kothari, *Research Methodology Methods and Techniques*, 2009

Christensen, Johnson and Turner, *Research Methods, Design, and Analysis*, Allyn & Bacon, 2011

Earl R. Babbie Robert, *The Practice of Social Research*, Cengage Learning, 2010.

Jerry W. Willis, *Qualitative Research Interpretive & Critical Approaches*, Sage, 2007

John W Best & James V. Kahn, *Research in Education*, Allyn and Bacon, 2009

Pauline V Young, *Scientific Social Surveys and Research*, Prentice-Hall, 1966

William G.Zikmund, Barry J Babin, et al., *Business Research Methods (with Qualtrics Printed Access Card)*, 9e, Cengage Learning, 2012.

Wilkinson and Bhandarkar, *Methods and Techniques of Social Research*, 2003, HPH.

William J. Goode & Paul K. Hatt, *Methods of Social Research*, McGraw Hill, 1981.

<b>Outcomes</b>	<p>The learners should be able to:</p> <ol style="list-style-type: none"> <li>1. Choose a research problem and device a design to probe and solve it independently.</li> <li>2. Design Measurement tools with a fair degree of Validity and Reliability to study even phenomena for which no measures are readily available</li> <li>3. Decide on the appropriate sampling for research problem and go about executing the same with minimal sampling and non-sampling errors.</li> <li>4. Decide the method of data collection, design the data collection tools there-for, execute the data collection work and ensure the data are fit for analysis with appropriate editing, corroboration, reduction and sanitization</li> </ol>
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<b>Semester - II</b>			
<b>Course Code: 611203</b>	<b>Financial Management Techniques</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To acquaint the students with the basic analytical techniques and methods of financial management of business firms.</li> <li>2. To develop the ability to measure the risk and return of the various portfolios.</li> <li>3. To develop the skills to analyze Implement investment decisions, the process and methods of evaluation of various investment proposals.</li> <li>4. To study the impact of various financing alternatives on the wealth maximization/ valuation of the firm.</li> <li>5. To explore certain sophisticated and analytical techniques those are used for taking financial policy decisions.</li> <li>6. To discuss about capital budgeting, valuation, , capital budgeting , capital structure and dividend payout policy.</li> <li>7. To study the risk -return trade-off, Capital Asset Pricing Model and Market Efficiency.</li> <li>8. To apply financial theory to analyze real life situations in an uncertain environment with an incomplete data set.</li> </ol>		
<b>Unit - I</b>	<b>Functions and Goals:</b> Managerial and Operative functions- Investment, Financing and Income Functions - Goals of Financial Management- Benefit Maximizing and Problem Minimizing Goals- Maximization Vs. Optimization - Risk-return trade off - Environment of Finance: Institutions and Issues – Use of discounting and compounding- Relevant case problems.		
<b>Unit - II</b>	<b>Financing function:</b> Long term financing sources and instruments – Shares and Debentures – Convertible securities & Term Loans – Foreign equity and debt securities - Capital Issue management: Functions and Functionaries –Working Capital: Components & Estimation – Financing – Sources and approaches- Relevant case problems.		
<b>Unit - III</b>	<b>Capital structure planning:</b> Cost of capital: Equity, Debt, Retained earnings - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance- Relevant case problems.		
<b>Unit - IV</b>	<b>Capital Investment Proposals:</b> Nature and types - Evaluation techniques: Payback period - ARR - IRR - NPV - CAPM - Capital Rationing - Concept of Adjusted NPV for Global Projects- Relevant Case problems.		
<b>Unit - V</b>	<b>Dividend Decisions:</b> Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories - Plough back of earnings for expansion, diversification and modernization - Relevant Case problems.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned- <b>Practical:</b> Reading of Business dailies for Macro Economic Data- Examining financial performance of companies from media/annual report data- Tracking dividend history of select companies and discerning the dividend policy- Analyzing financial statements from print or web sources to know the financing and investment policies of firms.		
<b>Reference and Textbooks:-</b> Ackert and Deaves., <i>Behavioral Finance.</i> , Cengage Learning; 001 edition (September 23, 2009) Apte P G., <i>International Financial Management.</i> , McGraw Hill Education (India) Private Limited (9 June 2014) Brigham and Ehrhardt., <i>Financial Management- Theory &amp; Practice.</i> , Cengage Publications; 14 edition (1 February 2015) James C Van Horne., <i>Financial Management and Policy.</i> , Prentice Hall, Upper Saddle River, January, 2001			

<p>Khan and Jain., <i>Financial Management.</i>, McGraw Hill Education; Seventh edition (1 July 2017)</p> <p>Pandey L.M., <i>Financial Management.</i>, Vikas Publishing(2015)</p> <p>Prasanna Chandra., <i>Financial Management and Policy.</i>, McGraw Hill Education; Ninth edition (1 July 2017)</p> <p>Ravi M Kishore., <i>Financial Management.</i>, Taxmann Publications Pvt. Ltd; 8th Edition edition (2016)</p> <p>Ross, Westerfield &amp; Jordon., <i>Fundamentals of Corporate Finance.</i>, 12<sup>th</sup> Edition, 2008</p> <p>Weaver and Weston., <i>Strategic Financial Management.</i>, Cengage Learning; 1 edition (January 26, 2007)</p>	
<b>Outcomes</b>	<p>By the time students finish their work on this course, they should be able to:</p> <ol style="list-style-type: none"> <li>1. Perform financial statement analysis for the purposes of evaluating and forecasting in financial management.</li> <li>2. Evaluate a firm's working capital position.</li> <li>3. Manage the components of working capital to minimize the cost of carrying current assets and the cost of short-term borrowing.</li> <li>4. Estimate the components of cost of capital by applying time value of money principles.</li> <li>5. Perform net present value analysis for capital budgeting purposes.</li> <li>6. Evaluate risk in the capital budgeting process.</li> <li>7. Demonstrate how the capital markets of India impact on a firm's ability to raise funds.</li> <li>8. Evaluate a firm's dividend policy.</li> </ol>

<b>Semester - II</b>			
<b>Course Code: 611204</b>	<b>Quantitative Techniques</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students: <ol style="list-style-type: none"> <li>1. Understand the concepts and significance of Linear programming.</li> <li>2. Understand the Probability.</li> <li>3. Understand the Simulation and Queuing.</li> <li>4. Understand the Decision Theory.</li> <li>5. Enrich the students in the Usage of statistical tools.</li> </ol>		
<b>Unit - I</b>	<b>Linear Programming:</b> Introduction to the linear programming – Solving LP using graphical and simplex method (only simple problems) – Duality and Sensitivity analysis for decision-making– Interpreting the solution for decision-making- <b>Transportation Algorithm:</b> Balanced and Unbalanced Problem Formulation and solving methods – North West Corner, Vogel’s Approximation- MODI method- <b>Assignment and Travelling Executive Algorithms</b> –Relevant Case problems.		
<b>Unit - II</b>	<b>Probability:</b> Introduction to the Concept of probability – Concept of events – Probability of events – Joint, conditional and marginal probabilities- Probability distributions: Binomial, Poisson and Normal – Features and Applications- Case studies on applicable probability model in real life like share prices, stock market indices, etc–Relevant Case problems.		
<b>Unit - III</b>	<b>Simulation &amp; Queuing:</b> Introduction to simulation as an aid to decision-making- Inventory, Cash, Project and Product launching problems using Monte Carlo simulation- <b>Queuing Theory:</b> M/M/1 queuing model and applications–Relevant Case problems.		
<b>Unit - IV</b>	<b>Decision Theory:</b> Introduction to Decision Theory: Pay-off and Loss tables – Expected value of pay-off – Expected value of Perfect Formation – Decision Tree approach to choose optimal course of action – Criteria for decision – Mini-max, Maxi-max, Minimizing Maximal Regret and their applications–Relevant Case problems.		
<b>Unit - V</b>	<b>Functions &amp; Statistical tools:</b> Depicting Cost and Revenue behavior – Differentiation of Cost/Revenue functions to derive Marginal Cost and Marginal Revenue –Decisions on Minimizing Costs and Maximizing output/profits- Partial and Multiple Correlation and Regression- Interpretation of Multiple Regression Tables–Relevant Case problems.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Survey of household Income, Assets and Expenditure and Losses- Studying and measuring queuing patterns in petrol bunks, ration shops and in ATMs.		
<b>Reference and Textbooks:-</b>			
David R. Anderson, et al, <i>An Introduction to Management Science</i> , Cengage Learning, 2012.			
J.K.Sharma, <i>Operations Research- Theory and Applications</i> , MacMillan, 2016			
K. Gupta and D.S. Hira, <i>Operations Research</i> , S. Chand & CO. 2011.			
Levin & Kirkpatrick, <i>Quantitative Approaches to Management</i> , McGraw-Hill, 1986.			
Lucey, <i>Quantitative Techniques</i> Cengage Learning Business Press, 2006			
N.D. Vohra, <i>Quantitative Techniques in Management</i> , Tata McGraw-Hill Education, 2010.			
Srivastava, Shenoy & Sharma, <i>Quantitative Tech. for Managerial Decision-making</i> , Newage International, 2011.			
Levin, R. I. (2011). <i>Statistics for management</i> . Pearson Education India.			
V.K. Kapoor, <i>Operations Research</i> , Sultan Chand & Sons, 2011.			
<b>Outcomes</b>	The students shall be able to: <ol style="list-style-type: none"> <li>1. Understand the Lp programming and transportation algorithm.</li> </ol>		

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|  | <ol style="list-style-type: none"><li>2. Get knowledge about Binomial, poisson and Normal Distributions.</li><li>3. Understand the Simulation and Queuing methods.</li><li>4. Understand the real life scenario in Quantitative methods.</li></ol> |
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<b>Semester - II</b>			
<b>Course Code: 611602</b>	<b>Internship Training Report and Comprehensive Oral Examination - II</b>	<b>Credits:1</b>	<b>Hours:2</b>
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p>			
<p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 2<sup>nd</sup> Semester at the end of 2<sup>nd</sup> Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HOD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>			

<b>Semester - II</b>			
<b>Course Code: 611504</b>	<b>Bank Management</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the basic functions of a bank.</li> <li>2. Learn the process of depositing money in Savings Bank Account and Fixed Deposit Account.</li> <li>3. Learn the process of Money transfer from one place to another.</li> <li>4. Learn the process of borrowings from a bank.</li> </ol>		
<b>Unit - I</b>	<b>Banking-Definition</b> - Function of Commercial Banks – Types of Commercial Banking systems –Indian Commercial Banking Structure –Nationalization of Banks in India: Reasons, Achievements and Critical Evaluation – Financial Sector Reforms – Consolidation and Competition in the Indian Banking Industry.		
<b>Unit - II</b>	<b>Deposit Mobilization by Commercial Banks</b> – Deposit Mix – Different Types of Deposits – Factors Affecting Deposit Levels – Lending of Money by Banks – Principles of Sound Lending –Various Forms of Advances: Cash Credit, Overdrafts, Loans and Purchasing and Discounting of Bills – Retail Lending by Banks –Housing Loans and Personal Loans: Problems and Prospects – EMI: Concepts and Computation – Subsidiary Services of Banks: Traditional Services – Contemporary Services Including Cash Management –RTGS &NEFT.		
<b>Unit - III</b>	<b>Different Types of Customers:</b> Individuals, Joint Account Holders, Trustees, Executors and Administrators, Joint Hindu Family, Partnership Firm, Joint Stock Companies, Clubs and Societies, and Local Authorities –Points to be considered by the Banker while opening and maintaining Accounts in the Names of Such Customers.		
<b>Unit - IV</b>	<b>Different Types of Securities</b> – Goods – Document of Title to Goods –Life Insurance Policies – Corporate Securities – Government Securities – Real Estate – Fixed Deposit Receipts – Bullions – Policy, Procedure and Practices of Lending Against these Securities.		
<b>Unit - V</b>	<b>Micro Financial Institutions</b> – SHGs – lending – recovery – social, economic and entrepreneurial empowerment – MUDRA yojana scheme – importance in rural development.		
<b>Unit - VI</b>	<b>Dynamic Component for internal Assessment only.</b> Contemporary development related to the course during the semester concerned. <b>Practical:</b> Reading of Business dailies to learn performance of Banking Companies and reading policies of RBI related to functioning of Banks.		
<b>Reference and Textbooks:-</b>			
D.M. Mithani and E.Gordon, <i>Banking and Financial Systems</i> , HPH, 2008.			
Dr.Prem Kumar Srivastava, <i>Banking Theory &amp; Practice</i> , HPH,2011.			
Indian Institute of Banking & Finance, <i>Advance Bank Management</i> Mac Millan, 2010.			
M.J. Aslam, <i>Legal Aspects of Bank Lending</i> , Asia Law House, 2010.			
M.L. Tannan, <i>Banking Theory, Law and Practice</i> , Eastern Book Company, 2009.			
N.S. Toor, <i>Hand Book for Banking Information</i> , Skylark Publications, 2011.			
Robert E.Wright, Vincenzo Quadrini – <i>Money and Banking</i> , Flat World Knowledge,2009.			
Varshney and Sundaram, <i>Banking Theory, Law and Practice</i> , Sultan Chand,2010.			
<b>Outcomes</b>	After completing this course <ol style="list-style-type: none"> <li>1. Students will come forward to avail various services of commercial banks.</li> <li>2. Students will understand the process of opening deposit accounts in commercial banks and understand the process of borrowing from banks.</li> <li>3. Students shall understand the process of money transfer from one place to another through bank.</li> </ol>		



<b>Semester - II</b>			
<b>Course Code: 611505</b>	<b>Export-Import Documentation</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Understand the Concepts and significance of export procedure, offer and receipts of export/import orders, shipment procedure, export documentation, letter of credit and types.</li> <li>2. Learn the special shipment of export cargo by sea, air, cargo, land customs station and by post, multimodal transport, procedure and documentation, specific policy, open policy.</li> <li>3. Through in General provisions regarding exports and imports, special focus initiatives for agriculture, handloom, handicrafts, leather goods and gems and jewellery authorization.</li> <li>4. Competent Foreign Trade Schemes Export Promotion Capital Goods Schemes, Export Oriented Units, Special Economic Zone, Bio Tech Park.</li> </ol>		
<b>Unit - I</b>	<b>Export Procedure:</b> Offer and receipt of Export/Import orders - Shipment procedure - Banking Procedure Export Documentation - Framework - Standardized pre-shipment Export Documents - Commercial and Regulatory Documents - Export credit instruments and procedures: Letters of credit and types - Documents required for export credit. Export credit insurance - services of Export Credit and Guarantee Corporation in export credit insurance - Specific Policy and Small Exporters Policy - Guarantees - Procedure for availing credit insurance and necessary documents - Relevant one or two case studies.		
<b>Unit - II</b>	<b>Shipment of Export cargo:</b> By Sea, Air, ICD (Internal Container Depot), Courier, Land Customs Station and by Post - Procedure and Documents required for shipment of cargo - Multimodal transport - Procedure and documentation - Central Excise and Customs clearance of export cargo - Procedure and documents- Cargo insurance – Vessel Insurance - Institute cargo clauses - specific policy - Open policy - procedure for cargo insurance - Procedure for marine insurance claims - Necessary documents for filing claim - Relevant one or two case studies.		
<b>Unit - III</b>	<b>Foreign Trade Policy and Provisions:</b> General Provisions Regarding Exports and Imports- Special focus Initiatives for Agriculture, Handloom, Handicrafts, Leather goods and Gems and Jewellery (GJ)- Promotional Schemes – Duty Exemption/Remission Schemes: Advance License / Duty Free Import Authorization (DFIA), Duty Free Replenishment Certificate (DFRC) and Duty Entitlement Pass Book (DEPB) Scheme- Free Trade & Warehousing Zones- Deemed Exports- Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Foreign Trade Schemes:</b> Export Promotion Capital Goods (EPCG) Scheme – Export Oriented Units (EOUs)/ Electronic Hardware Technology Park (EHTP)/ Software Technology Park (STP) Scheme /Special Economic Zone (SEZ)/Bio-tech-park (BTP) Schemes- Duty Free Credit Entitlement Schemes - Duty Drawback (DBK) scheme – Central Excise Benefits Schemes: Bond- Rebate- Cenvat Credits- Relevant one or two case studies.		
<b>Unit - V</b>	<b>Role and Functions of Special Institutions:</b> Export Promotion Councils, Commodity Boards, Directorate of commercial Intelligence and Statistics, Indian Trade Promotion Organization, Indian Institute of Foreign Trade, Marine Products Export Development Authority, Agriculture and Processed Food Export Development Authority, Export Inspection Agency and Director General of Foreign Trade - Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Vetting of LCs as to the Terms and Conditions- <b>Project:</b> Mini Project on Export Credit extended by Banks- Survey of Exporters in the locale- Interview of exporters and importers in the locale.		
<b>Reference and Textbooks:-</b>			

<p>C Ramagopal, <i>Export Import Procedures- Documentation and Logistics</i>, New Age International, 2010</p> <p>Govt. of India, Bare Acts/ Manuals/ Handouts Institute Cargo Clauses, Incoterms – 1990, Carriage of <i>ICC 1983 Rev</i>, Uniform Customs &amp; Practice for Documentary Credits.</p> <p>Goods by Sea/ Air, Marine Insurance Act, FEMA, GSP Rules of Origin, etc.</p> <p>Govt. of India, <i>Foreign Trade Policy and Central Excise Rules &amp; Duty Drawback Rules</i></p> <p>IIFT, Background Papers on Export Procedures &amp; Documentation.</p> <p>Mahajan M, <i>Foreign Trade Policy Procedures &amp; Documentation Exports Imports Foreign Exchange Management W/cd</i>, Snow White Publications Pvt Ltd, 2010.</p> <p>S. Ramakrishna, et al., <i>Quality Control and Pre-shipment Inspection for Exports</i>.</p> <p>V.S. Datey, <i>ForeignTrade Policy</i>, CCH India, 2010</p>	
<b>Outcomes</b>	<ol style="list-style-type: none"> <li>1. Understand the export procedure and shipment of export cargo.</li> <li>2. Comprehend the letter of credit and types, export credit insurance.</li> <li>3. Appreciate the foreign trade policy and provisions and foreign trade schemes.</li> <li>4. Make role and functions of special institutions.</li> </ol>

<b>Semester - II</b>			
<b>Course Code: 611506</b>	<b>Organizational Behavior</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Understand individual behaviour in organisations, including diversity, attitudes , job satisfaction , emotions, moods, personality , values , perception , decision making and motivational theories.</li> <li>2. Understand group behaviour in organizations , including communication, leadership, power and politics, conflict and negotiations.</li> <li>3. Understand the organizational system, including organizational structure, culture, human resources and change.</li> </ol>		
<b>Unit - I</b>	<b>ORGANIZATIONAL BEHAVIOUR:</b> Meaning – Elements – Need and importance – Approaches – Models – Levels – Global scenario – Socio-cultural, political and economic differences and their influence on International organizational behavior – Future of organizational behavior – (Relevant One or Two Case Studies)		
<b>Unit - II</b>	<b>FOUNDATIONS OF INDIVIDUAL BEHAVIOR:</b> Individual differences – Personality: Meaning – Personality factors – Learning: Components of learning process – Learning theories – Values: Significance and types – Attitudes: Components – Formation – Perception -: Perceptual process – Motivation: Types – Importance – Ability: Meaning – Types – Their relevance to organizational behavior. Stress: Meaning – Types – Sources – Impact and consequences on stress on behavior – Management of stress - (Relevant One or Two case Studies)		
<b>Unit - III</b>	<b>GROUP DYNAMICS:</b> Group: Definition – Reasons – Types – Formation and Development process – Group norms: Meaning – Types – Reasons for enforcement of norms – Norm variation – Norm conformity – Group Cohesiveness: Meaning – Advantages – Group Conflict: Meaning – Reasons – Management of group conflict – Their impact on organizational behavior – Leadership: Types and theories(Relevant One or Two case Studies)		
<b>Unit - IV</b>	<b>POWER AND POLITICS:</b> Power: Definition – Power Vs Authority – Types of powers – Sources – Characteristics – Effective use of power – Politics: Definition – Political behavior and organizational politics – Factors influencing political behavior – Techniques of managing political behavior(Relevant One or Two case Studies)		
<b>Unit - V</b>	<b>ORGANIZATIONAL DYNAMICS:</b> Organizational Design – determinants – Forms – Organizational Effectiveness: Meaning – Approaches – Factors contributing effectiveness – Organizational Culture: Meaning – Significance – Organizational Climate: Meaning – Factors influencing climate – implications on organizational behavior – Organizational Change: Meaning - Nature – Cause of change – Resistance to change – Management of change - Organizational Development: Meaning – Need – OD interventions(Relevant One or Two Case Studies)		
<b>Unit - VI</b>	<b>DYNAMIC COMPONENT FOR CONTINUOUS INTERNAL ASSESSMENT ONLY:</b> Contemporary Developments Related to the course during the semester concerned. Practical: Studying Organizational Dynamics of two organizations in limelight. 5-8 days left for CIA Tests, Quizzes, Seminars, Case Presentation, etc.		
<b>Reference and Textbooks:-</b>			
Emma Weber, Patricia Phillips and Jack Phillips- <i>Making Change Work</i> , Kogan Page, 2016.			
Judith R.Gordon, <i>Organizational Behavior</i> , Prentice Hall; 7 edition (June 19, 2001)			
Judith R.Gordon, <i>A Diagnostic Approach to Organizational Behavior</i> , Allyn & Bacon, 1993.			
K.Aswathappa, <i>Organizational Behavior</i> , Himalaya Publishing, Mumbai, 2010			
Keith Davis & John W Newstrom, <i>Human Behavior at Work: Organizational Behavior</i> , McGraw Hill, 1989			
Keith Davis, <i>Organizational Behavior: Human Behavior at work</i> , McGraw Hill, 2010			
Ricky W.Griffin and Gregory Moorhead, <i>Organizational Behavior: Managing people and Organizations</i> , Centage Learning 2011.			

Stephen P.Robbins and Timothy A.Judge, <i>organizational behavior</i> , 17e, Pearson, 2016.	
<b>Outcomes</b>	After successfully completing this class, students should be able to <ol style="list-style-type: none"><li>1. Create a plan to improve their own personal leadership skills</li><li>2. Make recommendations to improve individual, team, or organisation performance.</li><li>3. Evaluate the benefits and challenges of alternatives to achieve high performance at the individual, team and organizational levels.</li><li>4. Utilize organizational behaviour theories, frameworks principles and tactics to prevent behavioural problems.</li></ol>

<b>Semester - II</b>			
<b>Course Code: 611702</b>	<b>Accounting and Financial Management</b>	<b>Credits:2</b>	<b>Hours:3</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To make the students understand the scope, principles and conventions of accounting and financial management.</li> <li>2. Learn the objectives and functions of financial management.</li> <li>3. Learn the accounting ratio analysis and fund flow analysis.</li> <li>4. Learn the process and use of cost and management accounting.</li> <li>5. Learn about the types of cost of capital and computation of cost of debt and equity shares.</li> </ol>		
<b>Unit - I</b>	<b>Financial Accounting:</b> Meaning and Scope – Principles – Concepts – Conventions – Accounting process: Journal – Ledger – Trail Balance – Trading Account – Profit and Loss Account – Balance Sheet.		
<b>Unit - II</b>	<b>Financial Analysis:</b> Accounting ratio analysis – Fund flow analysis – schedule of changes in working capital – cash flow analysis – funds from operations Vs Cash from operations.		
<b>Unit - III</b>	<b>Cost and Management accounting:</b> Meaning, Scope and uses of cost and management accounting – Elements of Cost – Cost Sheet – Marginal Costing and Cost Volume Profit Analysis – Break Even Analysis: Concept, Applications & Limitations.		
<b>Unit - IV</b>	<b>Financial Management:</b> Objectives and functions management – Risk – return relationship – time value of money – Capital Budgeting: basic method of appraisal of investments – concepts of working capital – factors affecting working capital – Estimation of working capital requirements.		
<b>Unit - V</b>	<b>Cost of capital, capital structure and dividend:</b> Meaning and types of cost of capital – computations of cost for debt and equity sources of capital and weighted average cost of capital – Meaning and types of capital structure – determinants of capital structure – types of dividend policy – types of dividend decision.		
<b>Reference and Textbooks:-</b>			
Khan and Jain, <i>Management accounting: Text problems and cases</i> , 2011.			
Maheswari S N, <i>Financial and Management Accounting</i> , Sultan Chand & Sons, 2003.			
Pandey I M, <i>Financial Management</i> , 4 <sup>th</sup> Edition, Vikas Publications, 2002.			
Ravi M.Kishore, <i>Management accounting and financial analysis</i> ”, Taxmons, 2010.			
S.N.Maheswari, “ <i>Management accounting &amp; Financial accounting</i> ”, Vikas Publications, 2010.			
Shula and T.S. Grewal, “ <i>Advanced Accounting</i> ”, S.Chand and company, 2010.			
<b>Outcomes</b>	<ol style="list-style-type: none"> <li>1. After completing this course students will prepare final accounts.</li> <li>2. Students will understand about how to manage finance and how to select various investment opportunities.</li> <li>3. Students will understand to resign an optimum capital structure.</li> </ol>		

<b>Semester - III</b>			
<b>Course Code: 611301</b>	<b>Advanced Corporate Accounting</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students: <ol style="list-style-type: none"> <li>1. To provide theoretical knowledge of International Financial Reporting Standards.</li> <li>2. To enable the students to gain ability to solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts</li> <li>3. To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis</li> <li>4. To gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.</li> </ol>		
<b>Unit - I</b>	<b>Accounting for Share/Bond Issue and Redemption:</b> Share Issue : Book-Building and Pricing –Price Band- Accounting for Share Capital: Issue, Forfeiture, Consolidation, Sub-division and Surrender of Shares- Redemption of Redeemable Preference Share Capital – Accounting for Issue of Bonus Shares –Accounting for Bond Issue, Repurchase and Cancellation- Underwriting of Shares and Debentures- Treatment of Preliminary Expenses- Relevant case problems		
<b>Unit - II</b>	<b>Final Accounts of Companies:</b> Preparation and Presentation of Final Accounts of Companies – Divisible Profits – Treatment of Profits Prior to Incorporation – Segment Reporting- Final Accounts for Banking Companies, Insurance Companies and Hotel Companies- Relevant case problems.		
<b>Unit - III</b>	<b>Amalgamation, Absorption, Reconstruction and Reduction:</b> Accounting Treatment for Amalgamation, Absorption and External Reconstruction – Absorption Based on Intrinsic Value of Shares – Inter-Company Owings – Inter-Company Holdings – Internal Reconstruction Scheme of Capital Reduction- Relevant case problems.		
<b>Unit - IV</b>	<b>Consolidated Statements of Accounts (One Subsidiary only):</b> Accounts of Holding and Subsidiary Companies– Consolidated Balance Sheet –Minority Interest – Cost of Control or Capital Reserve – Distinction Between Capital Profits and Revenue Profits – Pre-Acquisition Losses – Elimination of Mutual Owings – Treatment of Unrealized Profits – Revaluation of Assets And Liabilities – Bonus Shares – Treatment of Dividend- <b>Relevant case problems.</b>		
<b>Unit - V</b>	<b>Accounting for Price Level Changes and Accounting Standards:</b> Relevance and Significance of Accounting for Price level changes- General Purchasing Power and Current Cost Accounting Methods- Concept and models of Human Resource accounting- Relevance and Significance of Accounting Standards- Indian Accounting Standards (Ind AS)– International Financial Reporting Standards (IFRS) – Convergence of Ind AS with IFRS- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Collecting of Quarterly Financial Statements of corporate from Business dailies and discerning the presentation styles and trying to place value on the companies- Preparing a comparative portrayal of Indian GAAP (Accounting Standards notified by the Government in 2006), IFRS and Ind AS Study of GAAP of the USA and UK- Visiting the websites of Ministry of Commerce and Industry and ICAI for gaining knowledge on GAAP, IFRS, Ind As.		
<b>Reference and Textbooks:-</b> Dr.Ashok Shegal, <i>Fundamentals of Corporate Accounting</i> , Taxmann Publications Private Limited (8 August 2011) <a href="http://www.icaai.org/post.html?post_id=6856">http://www.icaai.org/post.html?post_id=6856</a> Indian Accounting Standards (IND ASs) M.A.Arulanandam and Raman, <i>Corporate Accounting</i> , Himalaya Publications, 2000 M.C. Shukla, T.S. Grewal & S.C.Gupta, <i>Corporate Accounting</i> , S. Chand and Co. New Delh, 1997 P.C.Tulsian, <i>Corporate Accounting</i> , Tata McGraw Hill, 2018			

Rajasekaran and Lalitha, *Corporate Accounting*, Pearson, 2010  
 RL Gupta M Radhaswamy, *Corporate Accounting*, Sultan Chand and Sons, Since 1950 (2013)  
 S.N.Maheswari, *Corporate Accounting*, Vikas Publications, 2009

<b>Outcomes</b>	<p>The students shall be able to:</p> <ol style="list-style-type: none"> <li>1. Critically analyse and solve a variety of advanced corporate accounting problems.</li> <li>2. Research and write a report on a contemporary corporate governance topic.</li> <li>3. Understand, interpret and apply company accounting knowledge to a range of business situations.</li> <li>4. Demonstrate an understanding of generally accepted accounting principles governing the topics studied</li> <li>5. understanding the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.</li> <li>6. Ability to prepare consolidated balance sheet for a corporate group.</li> <li>7. Understanding of the principles of accounting for investments in associates.</li> <li>8. Able to select the appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements).</li> <li>9. Discuss the strategic, legal, and assurance issues associated with establishing inter-entity relationships, and generate recommendations.</li> </ol>
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<b>Semester - III</b>			
<b>Course Code: 611302</b>	<b>Modern Marketing Management</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the concept of marketing, marketing environment and marketing mix.</li> <li>2. Acquaint with the factors determining consumer behaviour models and objectives and process of marketing process.</li> <li>3. Knowledgeable about the salient features and process of product, price, place and promotion mix in marketing of goods and services.</li> <li>4. Learn about the day-to-day contemporary developments and challenges in marketing of goods and services.</li> </ol>		
<b>Unit - I</b>	<b>Introduction:</b> Modern Marketing Concept- Societal marketing concept – Approaches to the study of marketing –Meaning – Bases for segmentation, benefits – Systems approach – Features of industrial, consumer and services marketing- Four Ps of Product and Seven Ps Service marketing mix- Marketing Environment: External factor – Demographic factors – Internal factors - Marketing Planning Process- Marketing strategies of Leaders, Challengers, Followers and Niche-marketers- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Consumer Behaviour and Marketing Research:</b> Meaning and importance – Consumer buying process – Determinants and theories of consumer behaviour – Psychological, sociological determinants – Theories and their relevance to marketing- Marketing Research: Meaning – Objectives – Process- Demand Forecasting- Marketing Information System- Marketing segmentation: Bases–Targeting and Positioning- Relevant one or two case studies.		
<b>Unit - III</b>	<b>Product Mix:</b> Product planning and development – Meaning and process – Test marketing – New Product failures – Product life cycles – Meaning and Stages – Strategies – Managing PLC- Product-Market Integration: Strategies – Product positioning – Diversification – Product line management – Planned obsolescence – Branding Policies and Strategies – Packing and Packaging -Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Price and Place Mix:</b> Pricing and pricing policies – Objectives and Bases for price fixing –Pricing and product life cycle- Distribution and Logistics Decisions- Intensity of distribution- Channel Choice considerations– Managing Conflict and Cooperation in channels – Types and Functions of Middlemen- Modern Trends in Retailing- Malls and Online- Direct Marketing- Tele Marketing- Event Marketing- Online and E-Marketing- Relevant one or two case studies.		
<b>Unit - V</b>	<b>Promotional Mix:</b> Marketing communication- Communication in Personal selling and impersonal selling – Personal selling; Process – Steps in selling – Management of sales force – Recruitment and selection –Compensation plans – Evaluation of performance – Advertising Communication: Importance – Objectives – Media planning and selection – Factors influencing selection – Advertisement copy – Evaluation of advertising – Advertising budget – Sales promotion: Methods and practices- Publicity and Public Relations – Customer Retention and Customer Relationship Marketing- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Study of New two Product launches, Price Changes, Logistics models and Promotion Campaigns reputed media, Journals/Magazines as lead or cover-page articles.		
<b>Reference and Textbooks:-</b> Philip Kotler & Gary Armstrong., <i>Principles of Marketing.</i> , Pearson Education; Seventeenth edition (31 March 2018) Ramaswamy & Namakumari., <i>Marketing Management.</i> , MACMILLAN Publishers INDIA Ltd; 4th edition (2009)			



<p>Jerome McCarthy., <i>Basic Marketing</i>, Richard D. Irwin., Revised Edition. 1964  Cundiff, Still &amp; Govani., <i>Fundamentals of Modern Marketing.</i>, Prentice-Hall; 2nd edition (1976)  Paul Peter and James Donnelly Jr., <i>Marketing Management.</i>, McGraw Hill; 8th edition (2007)  William O. Bearden., <i>Marketing: Principles &amp; Perspectives .</i>, McGraw-Hill/Irwin, 2004., 4,  illustrated  Roger Kerin, Steven Hartley and William Rudelius., <i>Marketing.</i>, 10th Edition (February 13, 2010)  Etzel, Walker and Stanton., <i>Fundamentals of Marketing.</i>, McGraw Hill Education; 14 edition (1 July  2017)</p>	
<b>Outcomes</b>	<p>After completing the course, the students shall be able to</p> <ol style="list-style-type: none"> <li>1. Understand the concepts of marketing and importance of marketing mix.</li> <li>2. Determine factors of determining consumer behaviour and design marketing policies accordingly.</li> <li>3. Design product mix, price mix, place mix and promotion mix according to expectations of consumers and changes in the marketing environment.</li> </ol>

<b>Semester - III</b>			
<b>Course Code: 611303</b>	<b>Business Legislations</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Understand the Concepts and significance of contract and meaning, offer and acceptance, legality of objects, quasi contract, breach of contract.</li> <li>2. Learn the special contract indemnity and guarantee definition, rights of surety. Bailment definition, rights and duties bailor and bailee.</li> <li>3. Through in sale of goods act 1930: contract of sale essential sale and warranties. Caveat emptor, transfer of property.</li> <li>4. Competent in the companies act 1956: characteristic, kinds, Incorporation of companies, Memorandum of association, company meetings.</li> </ol>		
<b>Unit - I</b>	<b>Indian Contract Act 1872</b> : Contract – Meaning – Essential Elements – Offer and Acceptance – Consideration – Capacity – Consent – Legality of object – Quasi contract – Discharge of Contract – Performance of Contract – Breach of Contract – Remedies- Study of Relevant case laws.		
<b>Unit - II</b>	<b>Special Contracts:</b> Contract of Indemnity and Guarantee: Definition – Rights of Surety – Discharge of Surety – Bailment: Definition – Rights and Duties of Bailor and Bailee – Rights of Finder of Lost Goods – Pledge: Rights and Duties of Pawner and Pawnee – Contract of Agency: Definition of Agent and Principal – Creation of Agency – Types of Agents – Rights and Duties of Agent and Principal – Termination of Agency- Study of Relevant case laws.		
<b>Unit - III</b>	<b>Sale of Goods Act, 1930:</b> Contract of Sale: Essentials – Sale and Agreement to Sell – Conditions and Warranties: Caveat Emptor – Transfer of Property: Sale by non-owners – Performance of the Contract – Delivery of Goods – Rights and Duties of the Buyer and Seller - <b>Consumer Protection Act, 1986:</b> Objects – Rights of Consumers –Consumer Dispute – Procedure of Filing Complaint – Procedure for redressal of Complaints – Redressal Agencies: Consumer Production Councils- Remedies- Study of Relevant case laws.		
<b>Unit - IV</b>	<b>Laws on Carriage of Goods:</b> Duties, Rights and Liabilities of Common Carriers under: (i) The Carriers Act, 1865. (ii) The Railways Act, 1989, (iii) The Carriage of Goods by Sea Act, 1925, (iv) The Carriage by Air Act, 1972 and (v) The Carriage By Road Act, 2007.		
<b>Unit - V</b>	<b>Companies Act, 2013:</b> Characteristics – Kinds – Incorporation of Companies – Memorandum of Association – Articles of Association – Prospectus – Management and Administration – Director – Appointment, Powers and Duties – Meeting – Kinds – AGM and EGM – Board Meeting – Minutes and Resolutions.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Collection, Glance and Grasp of Model Documents in Transport of Goods, Memorandum of Association, Articles of Association, Prospectus, Notice, Agenda, Minutes and Resolutions of companies- Visiting the web sites of law firms.		
<b>Reference and Textbooks:-</b>			
Balachandran and Thothadri., <i>Business Law.</i> , McGraw Hill Education., 2009., 2nd edition			
Clarkson, Miller & Cross., <i>Business Law: Text and Cases.</i> , Cengage Learning; 014 edition (January 1, 2017)			
Govt. of India., <i>Relevant Bare Acts.</i> , Professional Book Publishers; First edition (2018)			
M.C. Shukla., <i>Mercantile Law.</i> , S. Chand Publishing., 1948			
M.S.Pandit and Shobha Pandit., <i>Business Law.</i> , (1998). Mumbai: Himalaya Publishing House.			
N.D. Kapoor., <i>Mercantile Law.</i> , Sultan Chand & Sons; Thirty Fourth edition (2014)			
Pathak., <i>Legal Aspects of Business.</i> , McGraw Hill Education; 6 edition (1 July 2017)			
<b>Outcomes</b>	<ol style="list-style-type: none"> <li>1. Understand the contract, consent, legality of object, Quasi contract, remedies.</li> <li>2. Comprehend the types of agents, rights and duties of agent termination of agency.</li> <li>3. Appreciate the role and limitations of sale of goods, sale and agreement to sell condition and warranties.</li> <li>4. Make companies act 1956, prospectus, incorporation of company, articles of association</li> </ol>		

<b>Semester - III</b>			
<b>Course Code: 611304</b>	<b>Income Tax Law and Tax Planning</b>	<b>Credits:4</b>	<b>Hours:5</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. Understand the concepts and significance of income tax laws, sources of income procedures, assessment of Income, filing returns of income.</li> <li>2. To learn the income tax assessment, deduction, exemption of income and its significance of assessment of income.</li> <li>3. To plan for advance tax, TDS and its procedure for the assessment.</li> <li>4. To gain the knowledge above the income tax formalities and plan for the payment of tax assessment.</li> </ol>		
<b>Unit - I</b>	<b>Concepts and Definitions:</b> Direct and Indirect Taxes- Income Tax Act 1961: Definitions of: Previous Year - Assessment Year- Income- Deemed Income - Basis of Charge of Income Tax- Residential Status - Scope of Total Income – Special Provisions and Exemptions in Sec.10- Heads of Income- Relevant case problems.		
<b>Unit - II</b>	<b>Income under the Head Salary and House Property:</b> (a) <b>Salary Income:</b> Basis of Charge- Allowances - Perquisites - Deductions from Salary income (b) <b>Income From House Property:</b> Chargeability- Determination of Annual Value - Allowable deductions- Unrealized rent and Subsequent Collection- Tax planning options and exercises- Relevant case problems.		
<b>Unit - III</b>	<b>Income from Business / Profession and Capital gain:</b> (a) <b>Business /Professional Income:</b> Charging Provision –Assessment of business income – Allowed Deductions – Expressively disallowed deductions- <b>Capital Gains</b> - Computation of capital gains - Transfer of capital Assets - Deductions - Exempted capital gains-Income from other sources - Tax planning options and exercises- Relevant case problems.		
<b>Unit - IV</b>	<b>Computation of Total Income for Individuals and Companies and Filing of Returns:</b> Clubbing of Income- Set-off- Carry forward of losses - Deductions from Gross Total Income – Preparation of Return of income for individuals and companies- PAN- Signing and Filing of Returns- Online filing- Tax planning- Relevant case problems.		
<b>Unit - V</b>	<b>Income Tax Authorities, Assessment, Collection of Income Tax and Direct Tax Code:</b> Overview of Income Tax authorities- Procedure for Assessment-Types of assessment: Self and Best Judgment assessments- Income escaping assessment- Direct payment and Tax Deducted at Source (TDS)- Advance Payment of Tax- <b>Direct Taxes Code-2010: Significance and Provisions-</b> Relevant case problems.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Preparation of Tax Returns for University Employees/Small Shops- E-filing of returns – Working with auditors for two days or so.		
<b>Reference and Textbooks:-</b> S.Rajaratnam and BVVenkatramaiah., <i>Tax Planning Issues and Innovations.</i> , Lexis Nexis; First edition (1 June 2015) Taxmanns., <i>Income Tax Act.</i> , Taxmann; 63rd Edition 2019 edition (2019) Vinod K.Singhania., <i>Direct Taxes: Law &amp; Practice.</i> , Taxmann; 62nd Edition A.Y.2019-20 edition (2019) Dr. Girish Ahuja & Dr. Ravi Gupta., <i>Direct Taxes.</i> , Wolters Kluwer India Pvt. Ltd.; tenth edition (1 March 2018) Boomi F.Daruwala., <i>Direct Taxes.</i> , Bharat Law Publishers., Direct Taxes Code., 28th edn., 2019 Malhotra., <i>Income Tax Law and Accounts.</i> , Sahitya Bhawan Publications; 60 edition (2019)			
<b>Outcomes</b>	<b>The students shall be able to</b> <ol style="list-style-type: none"> <li>1. Understand the sources of income generated from the income tax by the government</li> <li>2. Gain the knowledge about plan for tax they become a future employee.</li> <li>3. Know the rate income tax from the various assessee.</li> </ol>		

	<ol style="list-style-type: none"><li>4. Got the knowledge of the responsibility of the income tax assessee.</li><li>5. Know the number of taxable assessee and the nature of residential status of them.</li></ol>
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<b>Semester - III</b>			
<b>Course Code: 611603</b>	<b>Internship Training Report and Comprehensive Oral Examination - III</b>	<b>Credits:1</b>	<b>Hours:2</b>
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course 44counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p>			
<p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 3<sup>rd</sup> Semester at the end of 3<sup>rd</sup> Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HoD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>			

<b>Semester - III</b>			
<b>Course Code: 611999</b>	<b>Summer Internship-Cum-Project Report and Viva Voce (75+25)</b>	<b>Credits:2</b>	<b>Hours: Nil</b>
<p>At the end of the 2nd Semester, during the summer vacation each student has to undergo internship in a reputed Industrial / Commercial / Service organization for a duration of 6-8 calendar weeks and submit an Internship-cum-Project Report. The objective of the internship program is to provide an exposure to students to real life work situations relevant to Industry and Business arena and strengthen conceptual knowledge gained in the 1st year. Each student is to be put under the guidance of a staff member and an officer of the Institution where he/she undergoes internship. The Department shall arrange for the internship placement of each student. On the basis of internship experience, an Internship-cum- Project Report is to be prepared under the guidance of an assigned faculty and training officer by each student and the same be submitted to the University. The Report is to be assessed separately by an internal and an external examiner. The Internship-cum-Project Report is to carry 75 marks. A Viva Voce is also to be conducted to examine the knowledge and exposure gained by each student through the Internship Program and the Project Report. The Head of the Department, the external examiner and the internal examiner constitute the Viva Voce Board. The Board is to give marks. The Viva Voce carries 25 marks. The internal examiner shall be normally, the assigned faculty guide. The course carries three credits.</p>			

<b>Semester - III</b>			
<b>Course Code: 611507</b>	<b>Principles of Project Management</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the concepts and approaches to project management</li> <li>2. Knowledgeable about the project planning and formulation</li> <li>3. Acquaint with the techniques of project appraisal and preparation of feasibility report</li> <li>4. Understand about the project management and control techniques and causes and remedies of cost and time overruns in project management.</li> </ol>		
<b>Unit - I</b>	<b>Concept and Approaches to Project Management:</b> of Project - Types of Projects - Scouting for and Screening of Project ideas- Project life cycle- Functions of project management- Project Management approaches: Traditional- PRINCE2- PRISM- Critical Chain- Event Chain- Process approach- Different stages of Project Management- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Project Planning and Formulation:</b> Meaning and Purpose – Project Reconnaissance and Preliminary Project Design- Project Design- Project Report Documentation: Nature, Significance and Components- Drafting of Project Report- Project Documentation and Submission- Relevant one or two case studies.		
<b>Unit - III</b>	<b>Project Appraisal and Feasibility Report:</b> Nature and Purpose- Marketing, Technical, Financial, Managerial analysis and Social Cost-Benefit analysis – UNIDO and I.M Little and J.A. Mirrlees Approaches- Shadow Cost- Social Return on Investment- Feasibility Report: Contents and Purpose- Enhancing Feasibility through Appropriate Initiatives- Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Project Management and Control Techniques:</b> Network Techniques- PERT Method- Assumptions- Drawing a Network diagram- Even, Node and Activity- Critical Path - Project scheduling –Slack-time computation and management of the same for Resource and Time Leveling- Critical Path Method: Assumptions and Process - Crash course for Quick completion at the least additional cost- Relevant one or two case studies.		
<b>Unit - V</b>	<b>Cost and Time monitoring:</b> Tools for Monitoring- Concept and Control of Cost and time overruns - Project Reviews: Progress Review- Resource Review- Post-execution Performance Review- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Collection and vetting of model/real project reports – Drawing up of Network diagrams for construction and new product launching and other long-term projects- Examining causes for delay in completion of public service projects in your locale		
<b>Reference and Textbooks:-</b> Choudhary., <i>Project Management.</i> , McGraw Hill Education (1 July 2017) Harberger, A. C. (2014). <i>Project evaluation: collected papers.</i> Place of publication not identified: Palgrave Macmillan. I.M.Little and J.A.Mirrlees., <i>Project Appraisal and for Less Developed Countries</i> (London: Heineman, 1974) James P. Lewis., <i>Essentials of Project Management.</i> , AMACOM; 3rd edition (November 29, 2006) Padmalatha Suresh (Editor)., <i>Project Finance.</i> , ICFAI UNIVERSITY PRESS (2005) Prasanna Chandra., <i>Project Preparation, Appraisal and Implementation.</i> , Published 1987 by Tata McGraw-Hill Robert K. Wysocki., <i>Effective Project Management.</i> , Wiley; 7 edition (December 16, 2013)			
<b>Outcomes</b>	After completing the course the students shall be able to <ol style="list-style-type: none"> <li>1. Learn the functions of project management and process of screening of project ideas</li> <li>2. Become project managers with through knowledge on project report preparation and presentation</li> <li>3. Apply project appraisal techniques to assess feasibility of a project</li> <li>4. Apply project control techniques to monitor projects continuously and avoid project time and cost overruns.</li> </ol>		

<b>Semester - III</b>			
<b>Course Code: 611508</b>	<b>Principles of Forex Management</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the operations of international financial markets and present exchange rate Systems.</li> <li>2. Understand the concept of balance of payments and its impact on exchange rate.</li> <li>3. Demonstrate the mathematics of exchange rates including the concept of triangular arbitrage.</li> <li>4. Knowledgeable about the role of multi-national banks in international financing</li> <li>5. Acquaint with different hedging techniques in forex management</li> <li>6. Understand the operating , transaction and translation exposures in forex market .</li> </ol>		
<b>Unit - I</b>	<b>Foreign Exchange:</b> Concept and Significance of Forex- Major Currencies of the world–Foreign Exchange Rate: Direct and Indirect quotations - Inter-bank and Merchant rates - Bid-Ask spread - T.T. Rates - Foreign Exchange Markets: Spot, Forward, Futures, Swap, Arbitrage and Options Markets - Retail and Wholesale Markets- Spot and Forward rates - Cross Rate Computation- Forex Market: Nature and Size- Organization and Participants - Foreign Exchange Dealers Association of India (FEDAI) - Fixed Income Money Market Derivative Association of India (FIMMD): Functions and Significance- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Exchange Rate Theories and Models:</b> Mint Parity, Purchasing Power Parity and Interest rate parity theories - Covered Interest Rate Parity- Parity Conditions in Currency and Finance Markets- Forecasting of Exchange Rates: Flow models -Asset Market models -Fundamental and Technical analyses - Concepts of Nominal Effective Exchange Rate (NEER) and Real effective Exchange Rate (REER)- Dornbusch Overshooting Model- Mundell-Fleming Model- Forward Exchange Rate Computation - Factors Affecting Forward Rates- Forward Contract: Extension and Cancellation of forward contracts- Relevant one or two case studies.		
<b>Unit - III</b>	<b>Forex Systems and Practices:</b> Features of Fixed and Floating rates systems- Banking Practices: NOSTRO, VOSTRO, LORO and Correspondent Accounts - Exchange control measures: Need and Forms and relevance -Impact of Monetary and Fiscal Policy on exchange rate - Sterilization of Excessive Forex Inflow: Need and Methods- Exchange Rate Volatility: Causes, Consequences and Containing volatility- Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Forex Risk Management:</b> Accounting and Economic Risks- Translation Risk- Transaction Risk: Internal Strategies - Risk shifting, Risk sharing - Exposure netting and offsetting - External Strategies: Foreign currency options - Option contracts: Types, Mechanism and Pay-off Computation- Option Pricing- Hedge through Forward and Futures: Futures Contract: Features, Mechanism and Uses - Futures Vs Forward Contracts — Money market hedge - Currency Swaps - Interest Rate Swaps- Operating Risk: Nature and Methods of Handling -Inflation and exchange risk - Economic consequences of Exchange rate changes- Relevant one or two case studies.		
<b>Unit - V</b>	<b>Foreign Exchange Management Act, (FEMA) 1999:</b> Repeal of FERA, 1973 - Objectives and Need for FEMA, 1999 - Functions of RBI under FEMA- Permitted capital account transactions- Rules of Foreign Exchange Possession and Retention, Realization, Repatriation and Surrender-Provisions regulating export of goods and services - Borrowing and lending in Foreign Exchange - Acquisition and Transfer of property in and outside India - Establishment of branch/office in India- Rupee Convertibility: Concept and Status- Foreign Exchange Reserves of India: Trend, composition and management- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Tracking of Movements in Exchange Rates, Forex Reserves, FDI and FPIs- Study of RBI/Federal Reserve and ECB measures impacting exchange rates- Visiting <a href="http://www.x-rates.com">www.x-rates.com</a> , <a href="http://www.forexpeacearmy.com">www.forexpeacearmy.com</a> , <a href="http://www.xe.com">www.xe.com</a> , <a href="http://www.xe.com/currencyconverter">www.xe.com/currencyconverter</a> , <a href="http://www.rbi.org">www.rbi.org</a> ,		



	<a href="http://www.oanda.com/currency/converter">www.oanda.com/currency/converter</a> , <a href="http://www.cbec.gov.in/exchange-rate-idx.htm">www.cbec.gov.in/exchange-rate-idx.htm</a> , etc.	<a href="http://www.cbec.gov.in/exchange-rate-idx.htm">www.cbec.gov.in/exchange-rate-idx.htm</a> ,
<b>Reference and Textbooks:-</b> Alan C Shapiro., <i>Multinational Financial Management.</i> , Wiley India Private Limited; Eighth edition (25 February 2008) Clare, G. (1978). <i>The ABC of the foreign exchange.</i> New York: Arno Press. Krishnamoorthy S., <i>Guide to Foreign Exchange Regulations...</i> Chatterjee A.K., <i>Principles of Foreign Exchange.</i> , Himalaya Publishing House, 1980 Jeevanandam N.S., <i>Foreign Exchange - Practice Concepts and Control.</i> RBI., RBI Circulars relating to Foreign Exchange Amendments Rajwadi., Foreign Exchange Management Bibek Debroy., Rupee Convertibility Alexander Lipton., <i>Mathematical Methods For Foreign Exchange.</i> , World Scientific Pub Co Inc (October 16, 2001) Ramesh Lakshman., <i>Introduction to Foreign Exchange &amp; Financial Risk Management.</i> , Shroff Publishers and Distributors Pvt. Ltd.; 1 edition (May 18, 2009)		
<b>Outcomes</b>	The students shall be able to <ol style="list-style-type: none"> <li>1. Compute forward rate and cross currency rate</li> <li>2. Advise for buying and selling of foreign exchange</li> <li>3. Apply hedging techniques for managing</li> <li>4. Exchange rate fluctuations risk</li> <li>5. Predict changes in the exchange rate</li> </ol>	

<b>Semester - III</b>			
<b>Course Code: 611509</b>	<b>Decision Making in Financial Services</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. To introduce the meaning and functions of financial Instruments &amp; Intermediaries.</li> <li>2. To understand the role of merchant bank and its services.</li> <li>3. To understand the role and functions of financial regulators.</li> <li>4. To study the structure, types of mutual funds and information regarding the management of mutual funds and its regulations.</li> <li>5. To describe the merits of learning over borrowing to hire purchase assets.</li> <li>6. To provide overall understanding of securitization along with Credit cards, Debit cards, venture capital financing and credit ratings.</li> </ol>		
<b>Unit - I</b>	<b>Financial Services:</b> Importance- Scope- Characteristics- Types –Financial Services Market: Concept –Constituents viz., Market Players, Instruments, Specialized Institutions, Regulatory Bodies – Growth of Financial Services in India – Problems.		
<b>Unit - II</b>	<b>Unit II: Merchant Banking: Meaning-</b> Function: Capital Structure Decisions, Issue Management, Underwriting, Credit syndication, Mergers and Amalgamations- Growth of merchant banking in India- Role of SEBI in regulating merchant bankers. Capital Market in India- Components – Role of National and Regional Stock Exchanges- Depository Services.		
<b>Unit - III</b>	<b>Mutual Funds:-</b> Products/Schemes –Mutual Funds in India –SEBI’S Guidelines on Management of Mutual Funds in India- Functions of Asset Management Companies(AMCs)- Working Mechanisms of AMCs- Performance of Mutual Funds in India-Role of Association of Mutual Funds Industry (AMFI)- Real Estate Financing: Models of Housing Projects –Real Estate Finance Institutions –Refinance – Issues associated with real estate financing-Growth Factors.		
<b>Unit - IV</b>	<b>Leasing:</b> Meaning –Features –Types – Advantages –Limitations- Hire Purchase Finance –Concept –Rights of Hirer –Lease Financing Vs. Hire Purchase Financing- Methods of Interest Calculation – Method of Interest Calculation – Methods of Reporting. Bill Financing: Definition- Features- Steps – Advantages. Factoring: Meaning- Mechanism –Types- Advantages. Forfaiting: Meaning- Mechanism- Factoring Vs. Forfaiting.		
<b>Unit - V</b>	<b>Securitisations :</b> Meaning – Mechanism –Advantages –Credit Cards: Meaning- Features –Types- Advantages –Credit Cards Vs Debit Cards – Consumer Finance: Meaning –Sources –Mechanism – Problems –Venture Capital: Definition- Features – Stages of Venture Capital Financing- Future Scenario- Credit Rating: Meaning Importance- Mechanism – Rating Methodology- Credit Rating Agencies in India.		
<b>Unit - VI</b>	<b>Dynamic Components for continuous Internal Assessment only:</b> Contemporary Development related to the course during the semester concerned. <b>Practical:</b> Reading of Business dailies to learn Performance of Financial Services companies from media/annual report data/RBI Directions.		
<b>Reference and Textbooks:-</b>			
Gurusamy,S, <i>Merchant Banking and Financial services</i> , II Edition, Tata McGraw Hill, 1 <sup>st</sup> July 2013			
Gordon & Natarajan- <i>Financial Markets and Services</i> , Himalaya Publishing House, 2018			
Batre,G.S, <i>Financial Services and Markets</i> , Deep & Deep Publications, Pvt. Ltd., New Delhi			
Khan,M.Y, <i>Financial Services</i> , McGraw- Hill Education(India) Pvt, Ltd., New Delhi, 2017			
<b>Outcomes</b>	The students shall be able <ol style="list-style-type: none"> <li>1. Understood the financial systems are to work proficiently with financial market and institutions.</li> <li>2. Developed the skills for practical application in the field of corporate finance, financial services and risk management.</li> <li>3. Provide necessary foundation of mutual funds, merchant banks and its services.</li> </ol>		

	<ol style="list-style-type: none"><li>4. Make sound decision making capability on leasing finance and hire purchasing finance.</li><li>5. Establish the knowledge on venture financing and credit ratings.</li></ol>
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<b>Semester - III</b>			
<b>Course Code: 611703</b>	<b>Management Concepts</b>	<b>Credits:2</b>	<b>Hours:3</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the concept of management and contributions of management thinkers.</li> <li>2. Knowledgeable about the principles of management and practices followed in business organizations.</li> <li>3. Acquaint with the process of planning, organizing and staffing in business enterprises</li> <li>4. Knowledgeable the importance and techniques of direction in industrial enterprises.</li> </ol>		
<b>Unit - I</b>	<b>Management:</b> Definition – Nature – Scope and Functions – Evolution of Management thought – Contributions of <b>F.W Taylor, Henri Fayol, Elton Mayo, Roethlisberger, H.A. Simon and Peter F Drucker-</b> Approaches to the Study of Management- Universality of Management - Relevance of management to different types of organization – MBO and MBE- (Relevant One or Two Case Studies).		
<b>Unit - II</b>	<b>Planning and Decision Making:</b> Nature, importance and planning process – Planning premises – Components of Planning as Vision, Mission, Objectives, Goals, Policies, Strategies, Procedures, Methods, Rules, Projects and Budgets – Decision-making – Meaning – Types – Decision-making Process under Conditions of Certainty and Uncertainty- (Relevant One or Two Case Studies).		
<b>Unit - III</b>	<b>Organizing:</b> Nature, purpose and kinds of organization – Structure: Mechanistic and Organic Structures- Principles and theories of organization – Departmentalization – Span of control – Line and staff functions – Authority and responsibility – Centralization and decentralization – Delegation of authority – Committees – Informal organization - Joint Ventures and Strategic Alliances- (Relevant One or Two Case Studies).		
<b>Unit - IV</b>	<b>Staffing and Directing:</b> General Principles of Staffing- Importance and techniques of Directing- Motivation – Meaning – Importance – Theories: <b>Maslow, Herzberg, McGregor (X&amp;Y), Ouchi (Z), Vroom, Porter-Lawler, McClelland and Adam</b> – Communication: Meaning – Types – Process – Barriers; Leadership: Significance, Types Styles and Theories- Trait, Contingency, Situation, Path-Goal, Tactical, Transactional and Transformational Leadership- Leadership Grid- (Relevant One or Two Case Studies).		
<b>Unit - V</b>	<b>Coordination and Controlling:</b> Coordination: Concept, Need and techniques; Controlling: Objectives and Process of control – Devices of control – Integrated control – Special control techniques- Contemporary Perspectives in Management: <b>Core Competence</b> (C. K. Prahalad) – <b>Competitive Strategy</b> (Michael E. Porter), <b>Business Process Reengineering</b> (Michael Hammer) – <b>Total Quality Management</b> (Crosby, Juran, Feigenbaum, Ishikawa and Deming)– <b>Six Sigma</b> (Motorola Inc., Mikel Harry and Jack Welch)- <b>Benchmarking</b> (Robert Camp, Kaiser Associates and Boxwell) - <b>Balanced Score Card</b> (Robert Kaplan & D. Norton)- <b>7S Framework (Tom Peters and Robert Waterman for McKinsey)</b> - Relevant One or Two Case Studies).		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned - <b>Practical:</b> Studying Management styles of two Indian institutions in the lime-light. Mini Projects on Leadership and Motivation in the locally reputed firms in your Locale- Visiting the web-sites of MNCs and top Indian concerns.		
<b>Reference and Textbooks:-</b> Gareth Jones and Jenifer George, <i>Contemporary Management</i> , McGraw-Hill/Irwin, 2010.			

<p>Gareth Jones and Jennifer George, <i>Contemporary Management</i>, McGraw-Hill/Irwin, 2010</p> <p>Gene Burton and Manab Thakur, <i>Management Today- Principles and Practice</i>, TMH, 2009.</p> <p>Harold Koontz, Cyril O'Donnell, Heinz Wehrich, <i>Management A Systems Approach</i>, McGraw Hill, 1990</p> <p>Kaplan and Norton, <i>The Strategy-Focused HBP</i>, 2000</p> <p>Peter F. Drucker, <i>Management</i>, 2008.</p> <p>Ricky W Griffin, <i>Management</i>, South-Western College Publications, 2013</p> <p>Stephen P. Robbins and Mary Coulter, <i>Management</i>, 9th Edition, 2006.</p> <p>Stoner, et-al, <i>Management</i>, Prentice Hall, 1989.</p> <p><b>Wehrich and Koontz</b>, <i>Management A Global Perspective</i>, McGraw Hill, 1988</p>	
<b>Outcomes</b>	<p>The students shall be able</p> <ol style="list-style-type: none"> <li>1. To understand and apply the management concepts and contributions of management thinkers</li> <li>2. To apply the principles of management and practice them to attain the organizational goal.</li> <li>3. To process the functions of management like planning, organizing and staffing in business enterprises.</li> <li>4. To apply the techniques of direction in industrial enterprises.</li> </ol>

<b>Semester - IV</b>			
<b>Course Code: 611401</b>	<b>Advanced Cost Accounting</b>	<b>Credits:4</b>	<b>Hours:4</b>
<b>Objectives</b>	<ol style="list-style-type: none"> <li>1. To make the students determine cost of production.</li> <li>2. Acquaint with various methods of costing used in business enterprises</li> <li>3. Knowledgeable about marginal costing technique and various analysis and their applications in manufacturing enterprises.</li> <li>4. Understood about Budgetary Control, its process and uses in manufacturing and service sector organizations.</li> </ol>		
<b>Unit - I</b>	<b>Costing Basics:</b> Concept, and Significance of Cost and Cost accounting- Cost Elements and Unit- Costing of Material- Methods of Pricing Issues of Materials: LIFO, FIFO, Base Stock and Weighted Average Methods- Costing for Labour- Labour Cost Items- Overhead Cost Items: Computation, Apportionment, Allocation & Absorption- Cost Types and their Behaviour- Relevant case problem.		
<b>Unit - II</b>	<b>Costing Methods:</b> Unit Costing – Preparation of Cost Sheet – Tenders & Quotation, Joint Products Costing – By-Products Costing- Operation Costing: Service Costing – Transport Costing - Service Cost and Management Decisions- Contract Costing: Cost plus Contract – Calculation of Profit and Notional Profit- Relevant case problem.		
<b>Unit - III</b>	<b>Cost Techniques:</b> Job Costing: Uses and Computation- Process Costing-Abnormal Process Losses and Gains- Inter-process Profits - Equivalent Production- Relevant case problem.		
<b>Unit - IV</b>	<b>Cost Control:</b> Cost Control, Cost Reduction and Cost Audit- Standard Costing and Variance Analysis: Material, Labour and Over-head cost variances - Relevant case problem or case studies.		
<b>Unit - V</b>	<b>Advanced Applications:</b> Relevant and Irrelevant Costs for Decision Making- Activity Based Costing: Concept and practice- Target and Kaizen Costing- Cost Modeling- Learning Curve effect on cost-Value Chain Cost Accounting- Life Cycle Costing- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Exercises on computing operating cost per kilometer of different makes of passenger cars with information from owners- Exercises on computing cost per meal based on household data- Computation of Life Cycle cost of personal vehicles.		
<b>Reference and Textbooks:-</b> Charles T.Horngren, <i>Cost Accounting</i> ., A Managerial Emphasis., Pearson Education; 14 edition (2012) Edward J VanDerbeck., <i>Principles of cost Accounting</i> ., Cengage Learning, 2012., 16 <sup>th</sup> Edition Jain and Narang., <i>Advanced Cost Accounting</i> ., Kalyani Publishers (2013) Gupta, Sharma and Ahuja., <i>Advanced Cost Accounting</i> ., Publisher: Vk Publications Nigam & Sharma., <i>Cost Accounting</i> ., Himalaya Publishing House (2000) Saxena & Vashist., <i>Advanced Cost and Management Accounting</i> ., SULTAN CHAND (2015) Dasgupta, P., <i>Practical Costing</i> ., N.K.Prasad., <i>Cost Accounting</i> ., Book Syndicate pvt Limited, 1979 S.P.Iyyengar., <i>Cost Accounting</i> ., Sultan Chand & Sons – Tb., 2005			
<b>Outcomes</b>	<ol style="list-style-type: none"> <li>1. Understand the concept of cost and compute cost for the products produced by manufacturing enterprises.</li> <li>2. Comprehend the applications of various methods of existing used in manufacturing and service sector organizations.</li> <li>3. Apply cost control techniques for cost reaction and control in business enterprises.</li> <li>4. Become an adviser for the process, methods and techniques of costing in business enterprises.</li> </ol>		

<b>Semester - IV</b>			
<b>Course Code: 611402</b>	<b>Portfolio and Investment Management</b>	<b>Credits:4</b>	<b>Hours:4</b>
<b>Objectives</b>	Objectives of the course are to make the students <ol style="list-style-type: none"> <li>1. Understand the basic portfolio theories and their implications for portfolio construction and management.</li> <li>2. Understand the equity and bond portfolio management strategies and methods of portfolio performance evaluation.</li> <li>3. Learn hands-on experience related to portfolio management via case study and trading simulation.</li> </ol>		
<b>Unit - I</b>	<b>Investment Concept, Types, Features and Functions:</b> Concept of Investment- Types of Investment- Features of Real, Financial and Derivative investments- Features of Financial Investment instruments: Money & Capital Market investment instruments; Primary & Secondary Market Investment instruments; Fixed & Varying income investment instruments- Direct and Portfolio investments- Distinctions among Investment, Speculation and Gambling- Features of Ideal investments- Functions of Investment Management: Selecting, Scaling, Spreading, Spacing and Timing – Tax considerations and investment management- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Investment Goals, Return &amp; Risk Analyses:</b> Investment Goals : Return, Risk, Growth, Control and Tax-related goals- Goal differences of investors – Matching the Goals and Investments- Allocation of funds to different investments - Constraints and Strategies- Return and Risk analysis: Concepts and Measures of Return: Current Return, Holding Period Return- Concepts and Measures of Risk: systematic and unsystematic risks and their measures: Standard deviation, Variance and Beta – Risk-Return Relationship- Relevant one or two case studies.		
<b>Unit - III</b>	<b>Investment Valuation Measures and Approaches:</b> Equity and Debt Valuation: Methods of valuation of Equity and Debt investments- Price and Value analysis – Cootner’s Hypothesis – Fundamental Analysis for investment evaluation – Economy, Industry and Company analysis- Technical Analysis: Concept and emphasis- Dow Theory- Important Charts Patterns – Lead and Lag Indicators – Price-Earnings- Relevant one or two case studies.		
<b>Unit - IV</b>	<b>Investment Portfolios, Mutual Funds and Efficient Market Hypotheses:</b> Portfolio Concept and Construction – Portfolio risk and Return – Measures of Portfolio Return and Risk- Efficient Portfolios – Portfolio Choice – Mutual funds: Concept, Need and Types - Random Walk Theory- Different Forms of Market Efficiency: Weak, Semi-strong and Strong forms and their tests- Relevant one or two case studies.		
<b>Unit - V</b>	<b>Derivative Investments:</b> Concept of Derivatives – Types - Options as a derivative investment- Terminologies in options market- Options types- Pay-off for holders and writers of call and put options contracts- Futures Market: Features of Futures contracts- Types of futures contracts –Uses – Swap contracts and their uses and types- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Stock tracking- Stock Price Index Tracking- F&O market tracking- Discerning the chart pattern of tracked stocks/indexes- Visiting the websites of stock and commodity exchanges.		
<b>Reference and Textbooks:-</b> Ranganatham and Madhumathi., <i>Investment analysis and Portfolio Management.</i> , Pearson; 1 edition (20 November 2005) Bodie, Kane and Marcus., <i>Investments.</i> , McGraw-Hill; Eleventh edition (25 May 2019) William Sharpe, Alexander and Bailey., <i>Investments.</i> , Prentice Hall; 6 edition (October 30, 1998) V.A. Avadhani., <i>Investment.</i> , Himalaya Publishing House; Eighth Edition edition (2014) Donald E Fischer and Ronald J Jordan., <i>Security Analysis and Portfolio Management.</i> , PHI; 6 edition			

(3 January 1995)

B. K Bhalla ., *Investment Management.*, S Chand (1 June 2008) Kindle Edition

<b>Outcomes</b>	After completing the course, the students will be able to <ol style="list-style-type: none"><li>1. Calculate and interpret expected and historical risk and return measures for individual securities and a portfolio of securities.</li><li>2. Describe the steps in the portfolio management process and formulate an investment policy statement.</li><li>3. Calculate the covariance and correlation between securities and explain how correlation affects the standard deviation of a portfolio.</li><li>4. Assess portfolio performance.</li></ol>
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<b>Semester - IV</b>			
<b>Course Code: 611403</b>	<b>GST and Customs Law</b>	<b>Credits:4</b>	<b>Hours:4</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. To know the theoretical and practical aspect of present Indian tax system.</li> <li>2. To know for improving the competitiveness of the original goods and services in the market.</li> <li>3. To know the fluctuation of national enhancing the GDP through the levi of tax.</li> <li>4. To know for ensuring that the cascading effect of tax on tax will be eliminated.</li> <li>5. To know for ensuring the availability of input tax credit across the value chain.</li> <li>6. To know for safe guarding the domestic trade through customs law.</li> <li>7. To know for preventing the illegal foreign trade through the customs law.</li> </ol>		
<b>Unit - I</b>	<b>Introduction-</b> Indirect Tax Levies-Distinction between direct and indirect taxes-Special features of Indirect tax levies-All Pervasive Nature, Contribution to Government Revenues- Reforms in Indirect taxation – Constitutional Provisions Authorizing the Levy and Collection of Customs and GST – New initiatives by the Central Government for central legislation- Meaning and benefits of GST- Salient features of Dual GST- Taxes subsumed under CGST Act 2017- GST Council-Administration- Proper Officers- Supply of goods or services or both under CGST/SGST.		
<b>Unit - II</b>	<b>Levy and collection of CGST/SGST-</b> Composition Scheme – Exemptions- Time and Valuation of taxable supply- Input Tax- Input Service Distributor- Registration under GST- Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping.		
<b>Unit - III</b>	<b>Inward and Outward supplies under CGST-</b> Filing of Returns- Payment processes- Refund- Assessment procedures-Audit of tax payers- Inspection, Search and Seizure- Demand and Recovery- Liability to pay tax- Advance Ruling- Offences, Penalties, Appeal and Revision- Anti Profiteering –Transitional provisions- Treatment of unavailed CEVAT.		
<b>Unit - IV</b>	<b>Integrated GST Act 2017:</b> Special features- Admin- Levy and collection of IGST- Supply of goods under interstate trade or commerce – Exemptions- Apportionment of Tax-Application of provisions of CGST; <b>Union Territory GST Act 2017:</b> Salient features- Levy and collection of UTGST- Exemptions- Advance Ruling- application of provisions of CGST; <b>GST ( Compensation to States) Act 2017:</b> Salient features- Levy and collection of Cess- Compensation		
<b>Unit - V</b>	<b>Customs Law:</b> Meaning - Objectives-Scope- Types of Customs Duty-Levy and collection of customs duty –Valuation of goods under the Customs Act- Duty Draw Back- Warehousing-Confiscation of goods-Imposition of Penalties: Search, Seizure and Arrest- Offences and Prosecution Provisions Adjudication- Appeal and Revision-Principles and Applicability with reference to Indirect Taxes.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned.		
<b>Reference and Textbooks:-</b> Dr.V.Balachandran., <i>GST Law &amp;Practice</i> & Sultan Chand & Sons, New Delhi July 2017. G Sekar, B Saravana Prasath, M Saravana Prabhu, TR Srinivasan & R S Balaji. <i>GST Self Learning</i> , Dr.Awdhesh Singh, <i>GST Made Simple</i> , Centax Publications, July 2017 Anoop Modi, Mahesh Gupta, <i>GST Practical Manual</i> , , July 2017 Keshav R.Garg., <i>GST</i> , Bharat Law House, New Delhi July 2017 T.S.Reddy & Y,Hariprasad Reddy, <i>Business Taxation(Indirect Taxes)</i> , Margham Publications, 2012			

Vashishtha Chaudhary, Ashu Dalmia, Girdharwal., <i>GST –A practical approach</i> July 2017, Taxmann	
<b>Outcomes</b>	<p>After completing the course, the students will be able to</p> <ol style="list-style-type: none"> <li>1. Assess the need for one nation, one tax and one market through GST.</li> <li>2. Understand Importance of enhancing the national revenue through GST.</li> <li>3. Known the generating the employment opportunity through GST.</li> <li>4. Know the GST council is the key decision making body for all GST related matter.</li> <li>5. Understand the GST is boost for competitiveness and performance in India manufacturing sector.</li> <li>6. Known to eliminated the multiple tax system through GST</li> <li>7. Known GST to more benefited to the Indian service Industry.</li> </ol>

<b>Semester - IV</b>			
<b>Course Code: 611404</b>	<b>Project Work and Viva-Voce</b>	<b>Credits:4</b>	<b>Hours:8</b>
Students individual projects under the guidance of faculty.			

<b>Semester - IV</b>			
<b>Course Code: 611604</b>	<b>Internship Training Report and Comprehensive Oral Examination - IV</b>	<b>Credits:1</b>	<b>Hours:2</b>
<p>Students will be deputed for internship Training to reputed business/service enterprises for a period of two weeks in all four semesters. The students should submit a report for the internship training under the supervision of a teacher/course counsellor. The report will be evaluated by the supervisor for 25 marks (Internal).</p> <p>Students are subjected to a Comprehensive Oral Examination (Viva Voce) on the Core Courses of the 4<sup>th</sup> Semester at the end of 4<sup>th</sup> Semester. A panel of examiners consisting of faculty members (one or two) from the core course teachers, the HoD and an External Examiner will jointly evaluate each Student and award the marks for a Maximum of 75. Conceptual understanding and overall grasp of the Courses shall be the focus of evaluation. The course is intended to develop Communication Skill, Presence of Mind, Critical, Analytical thinking and other soft skills of the Students.</p>			

<b>Semester - IV</b>			
<b>Course Code: 611510</b>	<b>Strategic Business Management</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	<p>To make the students</p> <ol style="list-style-type: none"> <li>1. Understand the process of strategies planning, formulation and implementation</li> <li>2. Acquaint with Michael porter's generic strategy, BCG Matrix, blue ocean strategy and balanced scorecard approach.</li> <li>3. Learn significance of international joint ventures, strategic alliances, mergers and acquisitions in the global market.</li> </ol> <p>Observe the quality and competitive supremacies and organizational strategies for strategic advantage in global market.</p>		
<b>Unit - I</b>	<p><b>Concepts of Strategic Orientation:</b> Strategic Management and Environmental Nexus- SWOT Analysis and Organization's Response to External environment- Components of Strategies: Scope, Goals, Resource, Leverage &amp; Synergy- Strategy Hierarchy: Corporate, Business and Functional- The General Electric (GE) Strategic Model- Geo-, Regio-, Poly- and Ethno-centric approaches- 6-S stages for Growth- Sinews, Strategy, Staging, Synchronizing, Securing and Sustenance- Overview of Strategic Planning, Formulation and Implementation: Need and Process- Environmental Scanning and Scenario Forecasting and Mapping- Relevant one or two case studies.</p>		
<b>Unit - II</b>	<p><b>Strategic Thinkers and Strategic Growth: Henry Mintzberg's 5P Strategic Thinking: Plan, Ploy, Pattern, Position &amp; Perspective- Strategy as Growth Propeller: Contributions of Ansoff and Greiners - McKinsey's 'Growth Pyramid' model - Michael Porter's Generic Strategies: Differentiation, Cost Leadership and Focus- 'Miles and Snow' Strategic alternatives: Prospector, Defender, Analyzer and Reactor Strategies -BCG's Product Portfolio Matrix Strategy- Related &amp; Un-related Diversification strategies- W. Chan Kim and Renée Mauborgne: Blue Ocean Strategy - Robert Kaplan and David Norton: Balanced Scorecard Approach- Relevant one or two case studies.</b></p>		
<b>Unit - III</b>	<p><b>Ownership Strategy for Strategic Growth:</b> International Joint Ventures and Strategic Alliances: Concept, Issues and Scenario- Strategic Divorces for Growth- Foreign subsidiary as strategic growth model: Types and Issues - Organizational aspects of Integration of subsidiaries-Mergers and Acquisition as Growth Strategy- Gains and Problems- Recent trends- Disinvestment, Re-organization and Reengineering as Strategic pursuits- Business Process Outsourcing - Relevant one or two case studies.</p>		
<b>Unit - IV</b>	<p><b>Quality and Competitive Supremacies for Strategic Advantage:</b> Strategic Advantage: Meaning and Means- Contributions of <b>Edwards Deming, Joseph Juran, Philip Crosby and G.Taguchi</b> to Quality Enhancements &amp; Zero Defect Strategy – Motorola's 6- Sigma: DMAIC &amp; DMADV- Competitive Strategy: Contributions of <b>C.K. Prahalad &amp; Gary Gamel:</b> Planning for Competitive Advantage, Core Competence and Market Leadership - Relevant one or two case studies.</p>		
<b>Unit - V</b>	<p><b>Organizational Strategies for Strategic Advantage:</b> Strategic Business Units- Organic Structures – Organization Niche features like Climate, Culture and Dynamism as Sinews of Strategic Advantage- Corporate Governance for Strategic Advantage – Ethics and Corporate Social Responsibility for Strategic Advantage- Strategic Adaptation to Local Conditions Ethically and Sustainably- Relevant one or two case studies.</p>		
<b>Unit - VI</b>	<p><b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Profiling top 100 MNCs- Collecting Lead Articles in Magazines Specializing on Strategy- Visiting websites of Indian Top 100 companies to grasp their vision,</p>		

	mission, quality policy, etc. and strategic intent- Discerning strategic moves behind corporate restructuring.
<b>Reference and Textbooks:-</b>	
Ramaswamy, V. S., & Namakumari, S. (1998). <i>Strategic planning for corporate success</i> : New Delhi: Macmillan India.	
Mullins, Walker, Jr. Boyd, Jean- Larreche., <i>Marketing Management: Strategic Decision-Making Approach.</i> , McGraw-Hill/Irwin; 5 edition (February 4, 2004)	
Ricky W Griffin., <i>Management.</i> , Cengage Learning; 11 edition (January 24, 2012)	
Budhiraja, S. B., & Athreya, M. B. (1996). <i>Cases in strategic management</i> . New Delhi: Tata McGraw-Hill.	
John A Pearce II & Richard B Robinson., <i>Strategic Management.</i> ,McGraw-Hill/Irwin, 2003	
<b>Outcomes</b>	<p>After completing the course the students shall to able to:</p> <ol style="list-style-type: none"> <li>1. Plan and implement corporate level, business level and functional level strategies for competing in the global market.</li> <li>2. Learn the uses of BCG matrix, Michael porter’s generic strategies in framing business strategies.</li> <li>3. Realize the contentious of strategic alliances and joint ventures for the business development of domestic and multinational enterprises.</li> <li>4. Learn the need for competitive advantage, core competency and organization strategies for retaining market share in the domestic and global market.</li> </ol>

<b>Semester - IV</b>			
<b>Course Code: 611511</b>	<b>International Business Management</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the basic framework of WTO and key subjects and areas of agreements.</li> <li>2. Acquaint with basic principles of trade in grade and agreements thereof</li> <li>3. Knowledgeable about WTO agreement on subsidies and Countervailing Measures.</li> <li>4. Learn principles of agreement on GATS, TRIPS and TRIMS</li> </ol>		
<b>Unit - I</b>	<b>Basic Frame Work:</b> Case for Open and Unified Global Trade System- GATT Years: Havana to Marrakesh- Uruguay Round- Post-Uruguay Round Agenda- WTO: Establishment- Objectives, Principles and Activities of WTO Trading Systems – Administration of WTO- Key subjects in WTO - Overview of Areas of Agreement- WTO members and privileges – Member Groups in Negotiation- Articles I to XXXVIII of WTO - 10 Things that WTO can do- Ministerial Conferences- Singapore and Doha Rounds- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Trade in Goods:</b> Basic Principles - Quantitative Restrictions - Tariff binding and Schedule of concession - Regional Trading Agreements and WTO - Special and Differential Treatment for Developing Countries- Market Access - Agreement on Agriculture- Sanitary and Phyto sanitary (SPS) measures - Tariff Binding - Trade Distorting subsidies - Export Subsidy -Technical Barriers to Trade (TBT) - TBT Vs SPS - Agreement on SPS and TBT- Relevant one or two case studies.		
<b>Unit - III</b>	<b>Subsidies and Customs Valuation &amp; Procedures:</b> WTO Agreement on Subsidies and Countervailing Measures (SCM): Concept - Types of subsidies - Articles of agreement on SCM - Agreement on Anti- dumping- Dispute Settlement as to Dumping- Rules of customs valuation - Agreement on Pre-shipment Inspection - Agreement on Rules of origin - Agreement on Import Licensing Procedure- Relevant one or two case studies.		
<b>Unit - IV</b>	<b>GATS/TRIPS:</b> General Agreement on Trade in services (GATS) - GATT and GATS - Services supply - General obligation - Articles of Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS): Scope of TRIPS - Basic Principles - Minimum Standards - Enforcement and TRIPS - Agreement on TRIPS. Dispute Settlement System (DSS) - Elements of DSS - Rules & Procedure- Relevant one or two case studies.		
<b>Unit - V</b>	<b>Agreement on Trade Related Investment Measures (TRIMs) and Emerging Issues:</b> Scope of TRIMs - National Treatment - permitted exceptions - TRIMs disputes - Committee on TRIMs. Emerging Issues: Trade Labour - Movement of natural person - Trade & Environment - Trade Facilitation – Building Trade Capacity- Govt. Procurement - Trade and Competition policy - Technology transfer and trade- Electronic Commerce- Trade Finance- Climate Change and Sustainable Development- Relevant one or two case studies.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Visiting the website of WTO and acquainting with details- Preparing List of Dumping and anti-dumping cases filed by countries and disposal of the same by the DSS of WTO- Understanding the Organizational chart of WTO- Tracking Global Trade and Global GDP and striking the Ratio between.		
<b>Reference and Textbooks:-</b> Arun Goyal., <i>WTO in the Third Millennium</i> Bernard M. Hoekman & Michel M. Kostecki., <i>The WTO and Beyond.</i> , Oxford University Press; 3rd edition (January 18, 2010) <a href="http://dgff.unctad.org/chapter1/1.1.html">http://dgff.unctad.org/chapter1/1.1.html</a> <a href="http://www.grida.no/graphicslib/detail/trends-in-world-agricultural-exports_d7b7">http://www.grida.no/graphicslib/detail/trends-in-world-agricultural-exports_d7b7</a>			

[http://www.wto.org/english/thewto\\_e/whatis\\_e/tif\\_e/agrm11\\_e.htm](http://www.wto.org/english/thewto_e/whatis_e/tif_e/agrm11_e.htm)

Mitsuo Matsushita, et al., *The World Trade Organization: Law, Practice.*, Third Edition., 15 October 2015

WTO., *Annual Reports & Publications*

<b>Outcomes</b>	After completing the course, the students shall be able to <ol style="list-style-type: none"><li>1. Assimilate and disseminate the subject markets discussed in WTO and various multilateral agreements monitored by WTO</li><li>2. Assess the impact of agreement on agriculture agreement on subsidies and countervailing measures in developed and developing countries.</li><li>3. Ascertain the significance of agreement on TRIPS and its consequences in India.</li><li>4. Determine changes in trade and investment related agreements monitored by WTO based on global business environment</li></ol>
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<b>Semester - IV</b>			
<b>Course Code: 611512</b>	<b>Managerial Economics</b>	<b>Credits:3</b>	<b>Hours:5</b>
<b>Objectives</b>	To make the students <ol style="list-style-type: none"> <li>1. Understand the concept of managerial economics and its role in business decisions</li> <li>2. Knowledgeable about the concepts of demand and supply types and determinates of demand</li> <li>3. Acquaint with functions of production, price and profit</li> <li>4. Learn the nexus between Macro-economic factors and managerial decisions.</li> </ol>		
<b>Unit - I</b>	<b>ECONOMICS &amp; BUSINESS DECISIONS:</b> Meaning, nature and scope of Managerial Economics – Relationship between Economic theory and Managerial Economics – Role of Managerial Economics in Business Decisions – Concepts of Opportunity cost, Time Value of Money, Marginalism, Equilibrium, and Equi-marginalism and their role in business decision making-(Relevant One or Two Case Studies)		
<b>Unit - II</b>	<b>DEMAND AND SUPPLY ANALYSIS:</b> Meaning, types and determinants of demand – Law of Demand – Giffen’s Paradox – Elasticity of Demand: Types, measures and Role in Business Decisions – Determinants of Supply – Elasticity of Supply – Measures and Significance – Demand Forecasting Techniques (Relevant Two case Studies)		
<b>Unit - III</b>	<b>COST RETURN AND PRODUCTION FUNCTION:</b> Cost function and cost-output relationship – Economics and Diseconomics of scale – Cost control and Cost reduction – Cost behavior and Business Decision – Relevant costs for decision-making- Cobb-Douglas and Homogeneous and Homothetic production functions – Law of Return – (Relevant One or Two Case Studies)		
<b>Unit - IV</b>	<b>PRICE AND PROFIT FUNCTION:</b> Pricing and output decisions under Monopoly, Duopoly, Monopolistic Competition and Perfect Competition – Penetrative and Skimming Pricing – Government control over and decontrol of pricing – Price discrimination – Concept of Profit – Types and Theories of profit by knight (Uncertainty), Schumpeter (Innovation), Clark (Dynamic) and Hawley(Risk) – Profit maximization – Cost volume profit analysis – Risk and Return Relationship – (Relevant One or Two Case Studies).		
<b>Unit - V</b>	<b>MACRO-ECONOMIC FACTORS AND MANAGERIAL DECISION:</b> Business cycle – Phases and Business Decision - Factors causing Inflation and Deflation – Control measures - Balance of payment Trend and its implications in managerial decision - National Income: Measures and Sectoral and Population distribution – Utility for Business Decision making – (Relevant One or Two Case Studies).		
<b>Unit - VI</b>	<b>DYNAMIC COMPONENT FOR CONTINUOUS INTERNAL ASSESSMENT ONLY:</b> Contemporary Developments Related to the Course during the Semester concerned – <b>Practical:</b> Longitudinal and Cross-section Analysis of Profit, Profitability and Market Value of selected companies. 5 – 8 days left for CIA Tests, Quizzes, Seminars, Case Presentations, etc.		
<b>Reference and Textbooks:-</b> Bradley Schiller, <i>Essentials of Economics</i> , McGraw- Hill/Irwin,2010. Christopher Thomas and S. Charles Maurice, <i>Managerial Economics: Foundations of Business Analysis and Strategy</i> , AbeBooks, 2015. Gupta G S, <i>Managerial Economics</i> , Tata McGraw- Hill, 1988 Ivan Png and Date Lehman, <i>Managerial Economics</i> , Willey – Blackwell, 2007. Joel Dean, <i>Managerial Economics</i> , Prentice- Hall, (1 December 1951) Luke M Frobe, Brian T McCann, et al., <i>Managerial Economics</i> , Cengage Learning, 2015. Rangarajan c, <i>Principles of Macro Economics</i> , Tata McGraw- Hill, 1979. Varshney and Maheswari, <i>Managerial Economics</i> ,Sultan Chand and Sons, 2014			
<b>Outcomes</b>	After completing the course, the students shall be able to <ol style="list-style-type: none"> <li>1. Apply principles of economics in day-to-day business activities</li> <li>2. Design production based on determinants of demand in the market</li> <li>3. Understand functions of production, price and profit</li> <li>4. Ascertain the impact of macro-economic factors on managerial decisions in industrial enterprises.</li> </ol>		

<b>Semester - IV</b>			
<b>Course Code: 611704</b>	<b>Managerial Communication</b>	<b>Credits:2</b>	<b>Hours:3</b>
<b>Objectives</b>	To make the students 1. Understand the scope and objectives of managerial communication and significance of business presentation. 2. Learn the importance of language in managerial communication. 3. Acquaint with the format used for International business letters and reports. 4. Knowledge about export-import correspondence used in International market.		
<b>Unit - I</b>	<b>Communication:</b> Meaning, Objectives, Scope and Ethics- Features of Business Communication- Electronic Technology in global business communication: Internet, Fax and e-mail – Voice, Text and Picture messages- Convergence of Smartphone, Internet and Television- Work Team Communication - Group Communication - Variables - Solving group problems - Ethical dimensions- Strategies for communicating across different cultures- Business presentations - Written and Oral presentations - Process: Planning, organizing and delivering - Use of Visual Aids- Work Team presentation- Relevant one or two case studies.		
<b>Unit - II</b>	<b>Language:</b> Vocabulary Building – Use of appropriate Tenses / Voice / Prepositions / Adjective/ Adverb / Punctuation/ Pace - Use of Acronyms, Cliches, Jargons, Metaphors, Authoritative Quotes, Literary Excerpts, Idioms, Phrases, Maxims, Axioms, Regional Niches, Global Nuances, Latin/Greeks terms, etc - Powerful Beginning, Enticing Elucidation and Effective Closing of Communication.		
<b>Unit - III</b>	<b>Business Writing:</b> Principles- Planning - Drafting - Revising - Formatting – 3Ps of Business writing (problem, process, product) for Goodwill messages, Routine Messages and Negative news – Replies - Report writing - Characteristics - purpose - Types - periodic reports - situational report - Proposals - Policies and procedure - Report structure - Managing reports- - (Relevant one or two case studies of Business Reports in Cover Page or Lead Articles in Business Magazines or Business Dailies.)		
<b>Unit - IV</b>	<b>Formatting International Business Letters and Reports:</b> Letters: Inside Address - Salutation - Body - Complementary closing - Envelope- Report: Title - Statement of problem, objectives and methodology - Findings and Recommendations - Transmittal Document - Executive summary.		
<b>Unit - V</b>	<b>Export - Import Communications:</b> Offer and acceptance to a overseas buyer/seller - Correspondences regarding L/C, Cargo insurance, claims with ECGC under credit risk insurance, correspondences with bankers regarding status enquiries, collecting documents, Shipping and retirement of bills and correspondences with clearing and forwarding agents.		
<b>Unit - VI</b>	<b>Dynamic Component for Continuous Internal Assessment only:</b> Contemporary Developments Related to the Course during the Semester concerned. <b>Practical:</b> Vocabulary Building for Different words - Reading of Annual Reports and Reports of Board of Directors of Companies and drawing conclusions about Business Environment and company Performance- Developing model Business letter-heads and Window-envelops.		
<b>Reference and Textbooks:-</b> Amy Newmann & Scot Ober, <i>Business Communication- In Person, In Print and Online</i> , Cengage 2012 Scot Ober, <i>Contemporary Business Communication</i> , Cengage Learning Inc. 7 edition (December 28, 2007) Mary Guffey & Carolyn seefer, <i>Business English</i> , South-Western College, 2010 Andrea B. Geffner, <i>Business English-The Writing Skills You Need for Today's Workplace</i> , Barron's Educational Series, 2010. Bhal and Nagamiah, <i>Effective Business English and Correspondence</i> .			

Shirley Kuiper, *Contemporary Business Report Writing*, South-Western College.  
Jane Thomas, Herta Murphy and Herbert Hildebrandt., *Effective Business Communication*, TMH,  
2008.

<b>Outcomes</b>	The students shall be able to
	<ol style="list-style-type: none"><li>1. Understand the content and format and importance various types of business letters and drafting such letters</li><li>2. Use different forms of written communication techniques to make effective internal and external business correspondence.</li><li>3. Produce different types of reports with appropriate format, organization and language.</li></ol>

## *CURRICULUM VITAE*

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### Educational qualification:

- M.Com I Class.,
- MBA I Class.,
- PGDTM I Class & University IRank.,
- PhD

### Recent publications:

- Books Authored : 12
- Books Edited : 4
- Chapters Published in edited Books : 47
- Research Papers Published in Journals : 192
- Publication of Conference Proceedings as full paper : 6

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### Educational qualification:

- B.COM
- M.COM
- M.B.A
- Ph.D

### Professional experience:

- Member, Journal of Bank Quest
- Member, Indian Accounting Association
- Member, Indian Institute of Banking
- Member, Research & Development Association, Jaipur
- Life Member, Indian Commerce Association

### Honours and Awards:

- Dr. Abdul Kalam Life Time Achievement National Award, 2014

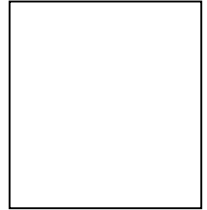
### Recent publications:

- National journals : 109 (See Annexure-IV)
- International journals : 37 (See Annexure-V)
- Books authored : 11(See Annexure-VI)

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### Educational qualification:

- M.Com.,
- MBA.,
- M.Com (FT),
- M.Phil.,
- Ph.D.,
- PGDCA

### Professional experience:

- 12 Years

### Recent publications:

- Journals = 14
- Conferences = 6
- Journals = 27
- Conferences Book = 35