

**PROGRAM OF COURSES FOR POSTGRADUATE DEGREE IN COMMERCE
UNDER CHOICE BASED CREDIT SYSTEM**

(With effect from 2018 - 2019)

Course Code	Course Title	Hours	Credit	Max Marks
I Semester				
PCO 4421	Organizational Behaviour	6	4	80
PCO 4323	Managerial Economics	4	3	60
PCO 4425	Marketing Management	4	4	80
PCO 4427	Corporate Accounting	6	4	80
PCO 4329	Quantitative Techniques	6	3	60
*PCO 4331	Digital Marketing	4	3	60
	TOTAL	30	21	420
II Semester				
PCO 4422	Human Resource Management	6	4	80
PCO 4324	Customer Relationship Management	4	3	60
PCO 4426	International Marketing	4	4	80
PCO 4428	Advanced Corporate Accounting	6	4	80
PCO 4330	Security Analysis & Portfolio Management	6	3	60
*PCO 4332	Basis of Taxation	4	3	60
	TOTAL	30	21	420
III Semester				
PCO 5421	Management Accounting	6	4	80
PCO 5423	Business Taxation I	6	4	80
PCO 5425	Insurance and Risk Management	4	4	80
PCO 5427	Research Methodology	4	4	80
PCO 5429	Advanced Cost Accounting	6	4	80
PCO 5431	Services Marketing	4	4	80
	TOTAL	30	24	480
IV Semester				
PCO 5422	Financial Management	6	4	80
PCO 5424	Business Taxation II	4	4	80
PCO 5426	Business Ethics and Corporate Governance	6	4	80
PCO 5428	Small Business Management	4	4	80
PCO 5430	Project	6	4	80
PCO 5432	ERP Applications	4	4	80
	TOTAL	30	24	480

CBCS Courses

PCO 4421

ORGANISATIONAL BEHAVIOUR

6 Hrs/ 4 Cr

The objective of the course is to influence and impact the student on behaviour within organization for the purpose of applying such knowledge toward improving an organization's effectiveness to give perspective knowledge on the essential tool for managing effective teams, and to predict human behaviour in an organization. It also provides an idea on how organizations can be structured more accurately, and how several events in their outside situations have effect on organization.

UNIT I

Management Concepts and Organisational Behaviour: Concepts and its significance, Introduction to OB, Relationship between management and organizational behaviour. Individual Behaviour: Theories of values and attitudes, Personality, Perception, Learning, theories of motivation.

UNIT II

Group Dynamics and Team Development: Definition, importance, types of groups, Group formation, Group development, Group composition, Group performance factors-principle, centered approach to team development.

UNIT III

Leadership: Concept, Styles, Theories: Trait theory, behavioural theory, contingency theory, situation theory, Power and authority.

UNIT IV

Organizational Conflict: Dynamics and Management, sources, patterns, levels and types of conflict, traditional and modern approaches to conflict, functional and dysfunctional organizational conflicts, resolution of conflict, transactional analysis.

UNIT V

Organisational Change and Development: concept, need for change, resistance to change, theories of planned change, Organisational diagnosis, OD intervention. Organisational climate and change.

Text Books:

Fred Luthens, Organisational Behaviour Mc. Graw Hill International Edition, 12th edition, 2010.

Aswathappa. K, Organisational Behaviour, Himalaya Publishing House, 12th Revised Edition, 2017

Keith Davis and John. W. Newstrom (8th Edition) Human Behaviour at work, McGraw Hill, International Edition 2000

Stephen. P. Robbins, Organisational behaviour, PHI Pvt. Ltd., 9th Edition 2011

Chandan, Organisational Behaviour, TBH Publishers, 2003

Koontz, Harold, Cyril O'Donnell, and Hienz Weirich: Essentials of Management Tata Mc GrawHill, New Delhi.2013

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints and to illustrate the application of economic theory and methodology as an alternative in managerial decisions.

UNIT I

Nature and Scope of Managerial Economics: Objective of a firm, Economic theory and managerial theory, Managerial economist's roles and responsibilities, Fundamental economic concepts – Incremental principle, Opportunity Cost principle, Discounting Principle, Equi-marginal principle.

UNIT II

Demand Analysis: Individual and market demand functions, Law of Demand, Determinants of demand, Elasticity of demand: its meaning and importance, Price elasticity, Income elasticity, Cross elasticity, Using elasticity in managerial decisions.

UNIT III

Theories of Consumer Choice: Cardinal utility approach, Indifference approach, revealed preference and theory of consumer choice under risk, Demand estimation for major consumer durable and non-durable products, Demand forecasting techniques.

Production theory: Production function, Production with one and two variable inputs, Stages of Production, Economies of scale, Estimation of production function, Cost theory and estimation, Economic value analysis, Short and long run cost functions: nature, shape and inter-relationships, Law of variable proportions, Law of returns to scale.

UNIT IV

Price Determination and Pricing Practices: Characteristics of different market structures, Price determination and firm's equilibrium in short run and long run under perfect competition, monopolistic competition, oligopoly and monopoly. Methods of price determination in practice, Pricing of multiple products, Price discrimination, International price determination and dumping, Transfer pricing.

UNIT V

Business cycles: Nature, Phases of business cycle, Theories of business cycle - Psychological, Profit, Monetary, Innovation, cobwebs Samuelson and Hicks theories. Inflation: Definition, characteristics, types, Inflation in terms of demand, Pull and push factors, Effects of inflation and Deflation.

Text Book:

Dr.R.L Varshney, Managerial Economics, Sultan Chand and Sons, New Delhi, 22nd Revised Edition, 2014

References:

Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi, 2015

Mithani D M, Managerial Economics: Theory & Applications, Himalaya Publishing House, 2016

Kulkarni, Managerial Economics, Tamilnadu Book House, 2012

The objective of this course is to facilitate the understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints. This course is taught with both strategic and managerial focus. Students would be given opportunities to perform the role of a marketing manager.

UNIT I

Introduction: Marketing Concept and its evolution, Nature, Scope and Importance, Marketing mix, Strategic marketing planning – an overview.

UNIT II

Market Analysis and Selection: Marketing environment – macro & micro components, impact on marketing decisions. Market segmentation and positioning, Buyer behaviour, Consumer Vs Industrial buyers, Consumer decision-making process.

UNIT III

Product and Pricing Decisions: Concept of a product, Classification of products, Major product decisions, Product line and product mix, Branding, Packaging and Labeling, Product life cycle, Strategic implications, new product development and consumer adoption process. Pricing decisions: Factors affecting price determination, Pricing policies and strategies.

UNIT IV

Distribution and Promotional Decisions: Nature, functions and types of distribution channels, Distribution channel intermediaries, Channel management decisions, Retailing and wholesaling. Promotion decisions: Communication process, Promotion mix – Advertising, Personal selling, Sales promotion, Publicity and Public relations, determining advertising budget, Advertising Copy designing and its testing, Media selection, Advertising effectiveness, Sales promotion – Tools and techniques.

UNIT V

Marketing Research and Organisational Research: Meaning, Scope, Marketing research process. Marketing organisation and control: organizing and controlling marketing operations. Issues and Developments in Marketing: Social, ethical and legal aspects of marketing. Marketing of services, International marketing, Green marketing, Cyber marketing, Multi level marketing, Relationship marketing.

Text Books:

Kotler, Philip and Gary Armstrong, Principles of marketing, Prentice Hall, New Delhi, 14th Edition, 2015
Sherlekar, Marketing Management, Himalaya Publishing House, New Delhi, 2016

References:

Ramaswamy, V.S and Nama Kumari, S: Marketing Management, Macmillan India, New Delhi, 2009.

Srinivasan, R: Case studies in marketing: the Indian Context, Prentice Hall, New Delhi.6th Revised Edition, 2014.

Stanton, William J and Charles Futrell: Fundamentals of Marketing: McGraw Hill Publishing Company, New York, 2002.

PCO 4427

CORPORATE ACCOUNTING

6 Hrs / 4 Cr

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements of Company.

UNIT I

Companies: Types, Share Capital: Types, Shares: Kinds of shares, Issue of Shares, Under subscription and Over Subscription, Calls in arrears and advance, Issue of shares at premium and at discount, Effect of pro- rata allotment, Forfeiture and re-issue of shares, Surrender of shares, Lien on shares, Right issue, Underwriting of shares: Individual and Firm underwriting. Redemption of preference shares.

UNIT II

Debentures: Classification, Issue of Debentures, Treatment of different items relating to Debentures in final accounts. Redemption debentures: Methods - Redemption without provision and Redemption out of Provision. Profits prior to Incorporation: Methods of ascertaining profit / loss. Acquisition of business: Accounting treatment

UNIT III

Final Statements of Companies: Statement of Profit and loss, Form of Balance sheet, Managerial remuneration. Valuation of goodwill: Shares, Alteration of Share Capital: Internal Reconstruction Procedure.

UNIT IV

Amalgamation: Merger and Acquisition, Calculation of purchase consideration, Accounting treatment, Inter Company owing, Intercompany unrealized profit, Inter Company holdings, External reconstruction and Accounting treatment.

UNIT V

Liquidation of Companies: Modes of Winding up, Contributory, Preferential Payments, Preferential Dividend, Liquidators financial statement of Accounts, Liquidators remuneration, Statement of Affairs – Deficiency or surplus account.

Text Books:

Kr. Paul, Corporate Accounting, New Central Publication, Kolkata, 2014

S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani publications, 2017

References:

- Allen. C. Shapiro, Multinational Financial Management, PH I Pvt. New Delhi, 2013
S.P. Iyengar, Advanced Accountancy, Sultan Chand & Sons, 2013
R. L. Gupta, Advanced Accountancy, Sultan Chand & Sons, 2016

PCO 4329

QUANTITATIVE TECHNIQUES

6 Hrs / 3 Cr

The purpose of this course is to provide an introduction to both basic and advanced analytical tools for business disciplines. Beginning with simple statistical methods, the course builds to more robust analytical techniques such as multivariate linear regression. Emphasis is placed on theoretical understanding of concepts as well as the application of key methodologies used by industry. This course also aims to promote a critical perspective on the use of statistical and econometric information.

UNIT I

Quantitative Techniques: Introduction, Importance, Scope, Uses, Limitations, Applications and relevance in commerce, management, social science etc. Simple techniques, Solving Equations, exponential & logarithmic expressions, Set theory, Determination of X and Y Variables

UNIT II

Correlation Analysis: Simple, Partial and Multiple Correlations. Regression analysis, Co-efficient of determination, Testing Significance of ‘r’. Regression Equations: Introduction to Multivariate Analysis, Factor Analysis, and Cluster Analysis

UNIT III

Probability: Concept, Definitions, Addition, Multiplication Theorem of Probability, and Conditional Probability, Baye’s theorem and its Applications.

UNIT IV

Testing of significance: Mean, difference between means, ANOVA (One Way and Two Way) Testing of Proportion, Difference between proportions, Chi-Square Test, Non-Parametric Tests.

UNIT V

Operation Research: Introduction, Linear programming: Mathematical formulation, Graphic and Simplex models, Maximization and Minimization, Transportation, Assignment Problem.

Text Books:

- Mithiah, Quantitative Techniques, Tamilnadu Book House, 2012
S.P. Gupta, Statistical Methods, Sultan Chand & Co., New Delhi 2011

References:

- Dhakeswar, Business Statistics, Tamilnadu Book House, 2012
Reddy, Quantitative Techniques, Tamilnadu Book House, 2012
Richard I. Levin, Statistics for management, Prentice Hall, New Delhi, 2008

PCO 4331**DIGITAL MARKETING****4 Hrs / 3 Cr**

This course enlightens students to gain an understanding how the digital economy works and develop the critical insights necessary to succeed in e-commerce and digital and social media marketing.

UNIT I

Digital Marketing: Introduction, Meaning, Definitions, Basics of Marketing, Comparison of Traditional and Digital Marketing, Benefits of Digital marketing, e-commerce Models, Latest Digital marketing trends, Digital marketing platforms, Digital Marketing strategy for websites, Career opportunities in digital marketing

UNIT II

Social Media Marketing: Introduction, Face book marketing, Face book advertising, YouTube marketing, Twitter marketing, Google+ marketing, LinkedIn marketing, Pinterest marketing.

UNIT III

Email Marketing: Meaning, Benefits, Basic terminology in email marketing, Email Marketing Softwares, Building email marketing strategy, Building subscriber lists, Designing Newsletters, Types of Campaigns, Reports and analysis

UNIT IV

Mobile operating systems: Platforms (iOS, Android, Windows, etc), HTML5, Adobe Flash, Multi-tasking, sync and software/app integration, SMS, MMS, App Marketing, App Monetisation

UNIT V

Target Group Management: The Internet Audience and Consumer Behaviour, Getting to Know Your Customer, Delighting Your Customer, Engaging with Your Customer, Search Engine Optimisation

Text Books:

Ian Dodson, The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns, John Wiley & Sons, Inc., New Jersey, 2016

Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson, 2017

References:

Philip Kotler, Marketing 4.0: Moving from Traditional to Digital, John Wiley & Sons, Inc., New Jersey, 2017

Debra Zahay, Digital Marketing Management: A Handbook for the Current (or Future) CEO, Business Expert Press, New York, 2015

This course equips student to work in the field of human resource management. Key functional areas are considered within a strategic and contextualized framework, with an underlying objective of searching for ways to strengthen organizations for all stakeholders. This course builds the necessary knowledge base for working in employment relations, but the emphasis is knowledge in action.

UNIT I

Introduction: Nature and scope of HRM, Organizing of HRM, HRM in India, Personnel policies.

UNIT II

Human Resource Planning: Procurement of Human Resources, Job analysis, Job evaluation, Recruitment and Selection, Placement and Induction.

UNIT III

Human Resource Development: Training and Development, Training of Operatives, Executive development, Career planning and development

UNIT IV

Compensation, Wage and salary Administration: Incentive plans and profit sharing, Appraisal and Job Changes, Performance appraisal: Traditional Vs Modern methods, Job changes, Transfers, Promotions and Separations, Absenteeism and Labour Turnover. Maintenance: Health and Safety, Employee's Welfare, Social Security.

UNIT V

Integration: Work environment, Discipline and grievance, Morale, Collective bargaining, Worker's participation in management, Industrial relations and industrial disputes, Trade unions, Job satisfaction, Human relations: Quality of work life – Management of Stress and burnout.

Text Books:

Edwin Flippo, Personnel Management, Prentice Hall of India, 2012

Gupta. C. B, Human Resource Management Text and Cases, Sultan Chand & Sons, 2017

Aswathappa. K, Human Resource Management, McGraw Hill Education, 2017

References:

G.R. Basotia, Human Resource Management, Tamil Nadu Book House, 2013

Kausal Kumar, Human Resource Management, Tamil Nadu Book House, 2013

Kandula Srinivas R., "Strategic Human Resource Development", Prentice Hall of India, New Delhi 2012

Sharma, Human Resource Management, Tamil Nadu Book House, 2013

PCO 4324**CUSTOMER RELATIONSHIP MANAGEMENT 4 Hrs / 3 Cr**

This course aims to make the students to understand their role in achieving good customer relationship management with a customer and/or stakeholder. This course also designed to understand the key skills needed to carry out successful customer relationship management, in order to build more productive & mutually rewarding relationships with customers and/or stakeholders.

UNIT I

Introduction: Definitions, Concepts and Context of relationship Management, Evolution, Transactional Vs Relationship Approach, CRM as a strategic marketing tool, CRM significance to the stakeholders.

UNIT II

Understanding Customers: Customer information Database, Customer Profile Analysis, Customer perception, Expectations analysis, Customer behaviour in relationship perspectives, individual and group customer's, Customer life time value, Selection of Profitable customer segments.

UNIT III

CRM Structures: Elements of CRM, CRM Process, Strategies for Customer acquisition, Retention and Prevention of defection, Models of CRM, CRM road map for business applications.

UNIT IV

CRM Planning and Implementation: Strategic CRM planning process, Implementation issues, CRM Tools, Analytical CRM, Operational CRM, Call centre management, Role of CRM Managers.

UNIT V

Trends in CRM: e-CRM Solutions, Data Warehousing, Data mining for CRM, an introduction to CRM software packages.

Text Books:

G.Shainesh, Jagdish, N.Sheth, Customer Relationships Management Strategic Perspective, Macmillan, 2011

Alok Kumar et al, Customer Relationship Management: Concepts and applications, Biztantra, 2008

References:

H.Peeru Mohamed and A.Sahadevan, Customer Relation Management, Vikas Publishing, 2014

Jim Cathcart, The Eight Competencies of Relationship selling, Macmillan India, 2010

To understand the principles and concepts in international Marketing to provide the knowledge of marketing management in the international perspective to develop marketing strategies for the dynamic international markets.

UNIT I

International markets: Introduction, Definition, Basic modes of entry, Nature and Benefits of International Marketing, International Marketing Task, World Trade, India's Foreign Trade, Characteristics of MNCs, Global and Domestic marketing, International Product Life cycle, EPRG Framework, Institutional set up, Advisory bodies, Commodity organizations, Service Institutions, Government participation in Foreign Trade

UNIT II

International Marketing Environment: Business culture around the world, language, customs, attitudes, marketing strategy adjustments, product adaptations. Geographic Description of Market, Political risk, Political Environment, Import quotas, tariffs, customs restrictions, required licenses, registrations, permits. Development and scope of International law, INCOTERMS, WTO, GATT, Current economic conditions of the countries involved, credit worthiness of the international buyer/seller, Regional economic groupings, its influences in market.

UNIT III

Policy Framework and Procedural Aspects: India's Export, Import policy, Exim Policy, promotional measures, Export oriented Units, Deemed Exports, Export- Import Documentation, Kinds of Documents, Principal Export Documents, Auxiliary documents, Documents in Import Trade, Export Documentation and procedures, Demand Estimation, GDP, Producer consumer target, Market segmentation.

UNIT IV

International Marketing Planning: International Market Selection, Factors influencing, Process, Strategies and approaches, Competition, International Marketing research, Global scene, International marketing research procedure, Techniques, survey, interview techniques, Analysis of field data, Research report, International Marketing Planning and Control, Framework, marketing control –Control sequence

UNIT V

International Marketing Mix: Developing an International Product Line, Foreign Product Diversification, International Branding Decisions, International Packaging, International Warranties and Services. International Pricing Strategy, International Promotion Strategies, Promotion Mix, International Sales Negotiations, Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, International Channels of Distribution, Retailing in International Scenario, International Physical Distribution, Technological Influences in international Marketing – Current trends in international Marketing.

Text Books:

Warren J. Keegan and Mark C. Green, Global Marketing, Third Edition, Prentice Hall, N.J. 2003. (ISBN 0,13,066998,9)

Philip. R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata Mcgraw Hill,13 th edition, 2008

References:

Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997
Thomas L. Friedman, The Lexus and the Olive Tree: Understanding Globalization by
Anchor Books, May 2000. ISBN: 0,385,40034

PCO 4428**ADVANCED CORPORATE ACCOUNTING****6 Hrs / 4 Cr**

The objective of this course is to make the students understand the methods of accounting followed by different organizations like Banking companies, Insurance companies, Railways and Electricity companies.

UNIT I

Accounting of Banking companies, Preparation of P& L Account and Balance sheet, Guidelines of RBI, Items requiring special attention in preparation of final accounts.

UNIT II

Insurance Company Accounts: Life Insurance and General Insurance, Fire, Marine, Preparation of Final Accounts.

UNIT III

Holding Company Accounts: Preparation of consolidated Balance sheet, Minority Interest, Pre-acquisition or Capital Profits, Cost of Control or goodwill, Inter-Company Balances, Unrealized Inter Corporate profits, Revaluation of assets and Liabilities, Bonus share. Treatment of Dividend, Inter Company Holdings, Consolidated P & L Account and balance sheet.

UNIT IV

Inflation Accounting: Methods, Inflation accounting at International and National Level. Human Resource Accounting: Valuation of Human resources, Cost based methods & Value based methods, Recording and presenting in Financial Statements.

UNIT V

Economic Value-Added Accounting Standards, Accounting for pricing, Segmented reporting, Hotel Accounting, Hospital Accounting, Social responsibility Accounting, Meaning, Approaches and methods, Preparation of social Income Statement, and social balance sheet. Government Accounts: Consolidated funds, Compilation of accounts.

Text Books:

Kr. Paul, Corporate Accounting, New Central Publication, Kolkata, 2014
S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani publications, 2017

References

Allen. C. Shapiro, Multinational Financial Management, PH I Pvt. New Delhi, 2013.
S.P. Iyengar, Advanced Accountancy, Sultan Chand & Sons, 2011
R. L. Gupta, Advanced Accountancy, Sultan Chand & Sons, 2011

PCO 4330 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 6 Hrs / 3 Cr

This course explores the theory and practice of investments, covering the topic areas of capital market structure, valuation, and security analysis and portfolio management. This course will emphasize an understanding of the economic forces that influence the pricing of financial assets.

UNIT I

Investment: Nature and scope of investment analysis, Elements of investment –return, risk and time elements, objective of investment, security return and risk analysis, measurement of return and risk, Portfolio – Concept, Construction and types – Recent trend in Investment Securities.

UNIT II

Types of Investments: Financial investment – securities and derivatives, deposit, deposit, tax sheltered investments, Non-financial investment – real estate, gold and other types and their characteristics, sources of financial information.

UNIT III

Fundamental Analysis: Economic analysis, Industry analysis, and Company analysis. Technical Analysis: Various prices and volume indicators, indices and moving averages, interpretation of various types of trends and indices. Efficient Market Hypothesis: Weak, Semi, strong and strong market, testing of different forms of market efficiency and their significance.

UNIT IV

Valuation of Securities: Valuation of Fixed income securities, Bonds, debentures, Preference shares, and convertible securities. Valuation of variable income securities: Equity shares. Investment by individuals: Investment policy of Individuals, Tax saving schemes in India.

UNIT V

Portfolio Evaluation and Revision: Sharpe's measure, Treynor's measure, Jensen's measure, Portfolio revision: Formula plans – portfolio revision – need – importance – management – techniques – advantages – disadvantages.

Text Books:

Preethi Singh, Investment Management, Himalaya Publishing House, 20th Edition, 2018
Punithavathy Pandian, Portfolio Management, Vikas Publications, 2017

Reference:

Fischer and Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, 2012.

PCO 4332**BASIS OF TAXATION****4 Hrs / 3 Cr**

This course is being offered to non-commerce students to make aware of them the general understanding of both direct and indirect taxation in India. This course inculcates taxation system and structure in India with its implications.

UNIT I

Introduction: Cannons of Taxation– Assessment year and Previous year, Assessee – Types of Assessee – Person, Income, Features of Income – Gross Total Income – Agricultural income, Exempted Incomes – Direct & Indirect Taxation.

UNIT II

Heads of Income: Income from Salary, Income from House Property, Income from business or profession (Simple Problems only with Limited Deductions)

UNIT III

Income from capital gain, Income from other sources (Simple Problems only with Limited Deductions)

UNIT IV

PAN – TDS – Filing of Returns – e-Filing – Assessment and Types of Assessment – Advance Payment of Tax – Tax Holiday

UNIT V

GST Act: Introduction, Goods and Services Tax Act – Needs – Objectives – History, Enforcement – Registration procedure – Types, Exempted goods – Different slab rates – GSTIN, Benefits of GST.

Text Books:

Dr. Hariharan N, INCOME TAX LAW & ACCOUNTS, McGraw Hill Education, Revised Edition (as per latest AY)

Gaur. V.P and Narang D.B, Income tax law & Practice, Kalyani Publishers, Revised Edition (as per latest AY)

Reference:

Vinod K Singhania & Monica Singhania, Students Guide to Income Tax, Taxman Publications, Revised Edition (as per latest AY)

PCO 5421**MANAGEMENT ACCOUNTING****6 Hrs / 4 Cr**

To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

UNIT I

Management accounting – Nature and Scope: Development of Accounting – Functions – Classification – Utility– Limitations – Installation – Tools – The Management Accountant: Functions – Duties. Management Accounting Principles – Management Accounting VS

Financial Accounting and Cost Accounting. Financial Accounting Principles, Accounting Standards and International Accounting Standard Committee, Accounting Principles and the Institute of Chartered Accountant of India. Basic Cost Concepts.

UNIT II

Financial Statement – Analysis and Interpretation: Meaning of financial statements – Nature – Functions – Analysis and Interpretation: Objectives– Procedure– Types– Tools and Techniques – Limitations. Ratio Analysis: Meaning of Ratios – Classification – Profitability, Activity, Coverage and Financial ratios – Calculation– Reconstruction of Trading and Profit and Loss Account and Balance Sheet.

UNIT III

Fund Flow Statement: Meaning – Importance – Limitations – Preparation. Cash Flow Statement: Meaning – Difference between cash flow statement and fund flow statement – Advantages – Limitations – Preparation, Accounting standard 3 (Revised).

UNIT IV

Budgetary Control: Meaning – Objectives – Advantages – Limitations – Classification– Preparation of Budgets. Standard Costing, Meaning – Budgetary control and Standard costing – Limitations – Variance analysis – Cost variances – Direct material variances – Direct labour variances – Overhead Variances – Sales variances – Variance with reference to profit – Control of Variances – Accounting procedure.

UNIT V

Marginal Costing and Profit Planning: Absorption Costing – Marginal Costing – Advantages and Limitations – Profit Planning – Cost – Volume – Profit Analysis – Break Even Analysis – Key Factor – Break Even Chart – Angle of Incident – Utility of CVP Analysis. Decisions Involving alternative choices: Steps – Determination of Sales mix – Exploring new markets – Discontinuance of a product line – Make or buy decision – Equipment replacement Decision – Change Vs Status QUO – Expand or contract – Shutdown or continue. Pricing Decision: Types – Factors affecting pricing – Pricing methods – Divisional performance – Intra, Company transfer pricing. Management Reporting: Management reporting system –Modes– Requisites – Steps for effective reporting – Kinds– Review of report.

Text Book:

Dr. S. N. Maheshwari, C. A. Sharad K. Maheshwari, Principles of Management Accounting, Sultan Chand & Sons, 2010

References:

Gowda, Management Accounting, Tamil Nadu Book House, 2005
Agrawal M.R, Management Accounting, Tamil Nadu Book House, 2004
Ravi M. Kishor. Management Accounting, Taxmann Publications (P) Ltd., 2003

PCO 5423**BUSINESS TAXATION I****6 Hrs / 4 Cr**

Objective of this course is to provide adequate knowledge of various concepts and their applications relating to direct tax laws with a view to integrating the relevance of these laws with financial planning and management decisions.

UNIT I

Income Tax Act 1961 - Historical background - Definition – Concepts, Special Problems covering on the assessment of individuals, Firms, AOP, Companies. – Tax planning with special reference to employee's remuneration, Scope of Tax Planning / Tax avoidance / Tax evasion. Tax planning in respect of Amalgamation or de-merger of Companies or business restructure.

UNIT II

Tax planning - Setting up of a new business, locational aspects, nature of business, Planning of tax holiday benefits, limitations on the tax planning exercises, flexible planning premises, planning in the context of court ruling and legislatives amendments.

UNIT III

Tax planning - Specific managerial decisions such as to make or buy, own lease or hire etc. Tax planning with Books for Reference to financial management decisions such as capital structure of a company and tax incidence, tax as a variable in computing cost of capital, tax considerations in dividend policy and bonus share issue

UNIT IV

Tax planning – Non-resident company assessee. Double taxation avoidance agreements, General principles, Provisions and tax implications.

UNIT V

Tax planning and important provisions of wealth tax and court rulings and legislatives, Amendments pertaining to wealth tax. Return of Income and assessment, Advance payment of tax, Tax deduction at Source.

Text Books:

Vinodh. K. Singhania, Direct taxes Law and Practice, Taxman's Publication, Revised Edition (as per latest AY)
S Datey, Indirect Taxes, Law &Practice, Taxman's Publication, Revised Edition (as per latest AY)

References:

Ravi Gupta and Ahuja, Systematic Approach to Income Tax, Barath Law House(p)Ltd, Revised Edition (as per latest AY)
Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi, Revised Edition (as per latest AY)
H.C. Mehrotra & S.P. Goyal, Corporate Tax Planning, Journal: Chartered Secretary, Chartered Accountant.

PCO 5425

INSURANCE AND RISK MANAGEMENT

4 Hrs / 4 Cr

This course introduces the concept of risk and techniques of identifying, measuring and managing it. In this context, insurance as a risk management tool is discussed with references to its role, functions and basic principles as applicable to different classes of insurance. The course aims to provide the students with a broad understanding of risk and insurance as a means to manage it. This forms the foundation to facilitate the students in their further studies on insurance.

UNIT I

Risk & Risk Management process – Risk Identification, Evaluation, Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Risks in our Society – Insurance and Risk.

UNIT II

Commercial Liability Insurance – Commercial Risk Management Applications – Property – Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing.

UNIT III

Property and Liability Insurance Coverage – Personal Risk Management Applications – Property – Liability – Risk Managements for Auto Owners – Risk Management for Home Owners.

UNIT IV

Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and annuities – Employee Benefits – Financial and Estate Planning.

UNIT V

Risk Management Environment – Industry – Functions and organisation of Insurers – Government Regulation of Insurance Sector – IRA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Financial Analysis – Bank Assurance – Foreign Insurers in India.

Text Books:

Rejda, George E., “Principles of risk management and insurance”, Addison Wesley Longman, 12th Edition, 2013.

M.N. Mishra, Insurance: Principles and Practice, S. Chand Publishing, 2008

References:

Dorfman, “Introduction to risk management and insurance”, Prentice Hall, 1998

K. R. Reddy, Risk management, Tamil Nadu Book House, 2003

McNamara principles of Risk Management and Insurance, Addison, Wesley,

Anand Ganguly Insurance Management PHI, New Delhi, 2005

This paper will help the students to understand the relevance and role of research methodology and the significance of the research tools in all functional areas of commerce. It will also help to distinguish between the different kinds of research available, based on the purpose and nature of problem. The course will emphasize on the types of research, data collection methods, analysis and inferences and conclusions.

UNIT I

Introduction to Research: Meaning – Objectives – Characteristics – Qualities of a good research, Types of research, Survey Method: Social survey, Definition – Stages – Types of survey – Uses – Limitations, Case study: Meaning – Characteristics – Sources of Case Study – Uses – Limitations – Review of Literature.

UNIT II

Planning of Research: Planning process, Selection of a problem for a research – Sources of problems – Process of Identification – Criteria of Selection, Formulation of research problem: Formulation process – Importance of Formulation. Hypothesis – Meaning – Types, Sources – Role of Hypothesis – Characteristics, Process of setting of hypothesis.

UNIT III

Research design: Meaning – Essentials of a good research design – Nature – Types – Importance – Preparation, Contents of research design. Methods of Collection of Data: Data – Meaning, Types, Importance, Sources of data – Primary – Secondary – Uses of Secondary Data, Methods of collecting primary data: Survey method – Personal interviewing – Telephone interviewing – Mail survey – Observation methods – Experimental method – Construction of Questionnaire - Scaling Technique

UNIT IV

Sampling Design: Sample – Universe/Population – Sampling Frame, Sampling Size, Steps in Sampling Design – Sampling and Non – Sampling Errors, Types of Sampling Design: Probability and Non-probability Sampling Techniques.

UNIT V

Data Processing and Report Writing: Editing – Coding – Tabulation: Construction of Frequency Table – Graphs/Charts/Diagrams – Uses of Statistical Tools, Use of Excel and SPSS package. Report writing: Research report – Significance of writing report – Steps in drafting reports – Layout – Types, Contents of research report – Footnotes and Bibliography.

Text Books:

- C.R. Kothari and Gaurav Garg, Research Methodology – Methods and Techniques, New Age International Publishers, 2018.
O.R. Krishnaswami and M. Ranganatham, Methodology of Research in Social Sciences, Himalaya Publishing House, 2018.

References:

- R.Cauvery, U.K.Sudha Nayak M.Girija, R.Meenakshi, Research Methodology, S.Chand & Company Ltd. 2003.
N. Thanulingam, Research Methodology, Himalaya Publishing House, 2012.

This course explains the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies and it provides advanced knowledge on costs and their impact on value creation in the manufacturing and non-manufacturing companies.

UNIT I

Introduction: Development of Cost Accounting – Cost, Costing, Cost Accounting, Cost Accountancy – Meaning – Classification of Cost, Methods of Costing – Techniques of Costing. Job Costing – Batch Costing – Contract Costing, Operating Costing: Transport, Canteen, Boiler House, Power House, Hospital and Hotel Costing.

UNIT II

Process Costing – Normal and Abnormal loss, Abnormal Gain, Equivalent production – Inter process profit – Joint Products and By-products – Accounting treatment. Activity based costing: Meaning – Objectives – Implementation of Activity Based Costing, Advantages and Limitations.

UNIT III

Uniform costing: Meaning – Features – Scope – Need – Objectives – Fields covered – Advantages – Limitations. Cost Control Accounting: Integrated and Non-Integrated Accounting. Reconciliation of Cost and Financial Accounts – Responsibility accounting: Fundamental technique – Responsibility Centers – Principles – Advantages

UNIT IV

Cost Control and Cost Reduction: Cost Control – Meaning – Elements – Techniques – Essentials for success. Cost Reduction – Meaning – Cost Reduction Programme – Essentials for Success – Distinction between Cost Control and Cost Reductions – Fields covered – Tools and Techniques – Advantages – Dangers.

UNIT V

Cost Audit and Reporting: Cost Audit, Meaning – Types – Objectives – Advantages – Auditing Techniques – Cost Audit Programme – Difference between Cost Audit and Functional Audit – Forms of Cost Audit Report – Cost Auditor: Appointment – Rights, Duties and Responsibilities – Functions. Cost Audit in India – The Cost Audit (Report) Rules, 1996. Reporting: Importance – Management Information System – Steps in MIS Development – Objectives, Level of Management and Reporting, Principles of Report Presentation – Classification of Reports – Forms of Reporting – Special Reports.

Text Book:

1. Jain and Narang, Cost accounting, Kalyani Publishers, 23rd Edition 2012.

References:

- S.P. Iyengar, Cost accounting, Sultan Chand & Sons, 2005.
Dr. S.N Maheshwari, Cost and Management Accounting, Sultan Chand & Sons, 2014.
M.N Arora, Cost accounting– Theory and Practice, Vikas Publishing, 2015.

PCO 5431**SERVICES MARKETING****4 Hrs / 4 Cr**

This course helps the students to understand the critical role of services marketing, and also enable the students to know the various concepts of services marketing like service quality, service triangle. It highlights the conceptual framework of the principles, practices, techniques and challenges to the services marketing in the global era.

UNIT I

Services Marketing – Introduction – meaning – definitions – concept, Components and Classification of Services – Services (or) Goods, Characteristics of Services and their Marketing implications – Product Support services – Pricing of Services – Innovation in Services.

UNIT II

Service Quality – Service quality gap –Service quality audit – SERVQUAL –Services triangle Marketing Strategies for service firms –Information technology, Mass Communication.

UNIT III

Marketing of Financial Services –Insurance, Mutual funds, Banking –Factoring –Marketing of Educational Services.

UNIT IV

Health care Marketing – Hospitality and tourism Services – Entertainment Marketing – Transport Marketing – Day care Marketing.

UNIT V

CRM – Transaction Marketing (or) Relationships Marketing – Objectives of CRM – Implementing CRM – Requisites for implementation of CRM – Levels of Relationship Strategies – GST – Introduction – Rates.

Text Book:

S.M. Jha, Services Marketing, Himalaya Publishing House, New Delhi, 2013

References:

Jochen wirtg, Christopher Lovelock, services Marketing, World Scientific Publishing (US), 2016

S.L. Gupta, Marketing of Services, International Book House, 2012

PCO 5422**FINANCIAL MANAGEMENT****6 Hrs / 4 Cr**

The objective of this course is to help the students to understand the conceptual framework of financial management, and its applications under various financial constraints.

UNIT I

Financial Management: Meaning, nature and scope of finance, financial goal – Profit Vs Wealth maximization, Finance functions – investment, financing and dividend decisions, Current development in financial management: Hybrid financial instruments. Capital

Structure: Traditional and MM Hypotheses – without taxes and with taxes, Determining capital structure in practice.

UNIT II

Capital Budgeting: Nature of investment decisions, investment evaluation criteria, Capital rationing, Risk analysis in capital budgeting – Tools of evaluation and conditions of risk adjusted rate of return: Risk and uncertainty – Certainty equivalent approach – Probability approach, Sensitivity analysis, Simulation analysis, CAPM analysis.

UNIT III

Leverages: Meaning – Types – Measurement of leverages, Effects of operating and financial leverage on profit, Analyzing alternate financial plans, combined financial and operating leverage. Cost of Capital: Meaning and significance of cost of capital, Calculation of cost of Debt, Preference Capital, Equity capital and retained earnings, Combined cost of capital (Weighted), Cost of equity.

UNIT IV

Working Capital Management: Meaning, Significance and types of working capital, Calculating operating cycle period and estimation of working capital requirements, Financing of working capital and norms of bank finance, Sources of working capital, Factoring services, Dimensions of working capital management. Management of Cash, Receivables and Inventory.

UNIT V

Dividend Decisions: Issues on dividend decisions, Walter's model, Gordon's model, M M Hypothesis, Dividend and uncertainty, relevance of dividend, Dividend policy in practice, Forms of Dividends, Stability in dividend policy, Corporate dividend behavior.

Text Book:

S.N. Maheshwari, Financial Management Principles and Practice, Sultan Chand & Sons, 2013

References:

Bhattacharya, Hrishikas: Working capital Management: Strategies and techniques, Prentice Hall, New Delhi, 3rd Edition, 2014

Chandra, Prasanna: Financial Management, Tata Mc Graw Hill, Delhi, 2008

Pandey, I. M. Financial Management, Vikas publishing House, Delhi, 2015

PCO 5424

BUSINESS TAXATION II

4 Hrs / 4 Cr

This course is aimed at to make the students to understand various indirect tax provisions to build up and maintaining business concern.

UNIT I

Introduction to Indirect taxes – Differences between Direct and Indirect Tax, Tax and Duty – Cess: meaning and objects – Contribution of indirect tax to National Income – Need for Revamping tax system in India – Types of indirect taxes.

UNIT II

Customs law – Basic concepts, Definition, Tax planning Vs Tax management – Customs Tariff

Act 1975 – General rules for the interpretation of import tariff – Types of duty, Refund on anti-dumping duty.

UNIT III

Valuation under customs – Introduction – transaction value, valuation of import and export goods – Import export procedure – Warehousing – Deemed exports, Duty draw back – Negative list of duty draw back – Export incentives.

UNIT IV

Introduction to GST: Importance – Goods and Service covered – Exempted, registration – Supply under GST – Charge of GST – Procedure – Rates for category of Goods and Services – Computation of value of goods and services.

UNIT V

Levy of GST – Filing of GST Returns – Types of returns – Payment of GST – Share in revenue between central and state governments – GST council – Power and duties – Settlement of grievances.

Text Books:

Vinodh. K. Singhanian, Direct taxes Law and Practice, Taxman's Publication, Revised Edition (as per latest AY)
S Datey, Indirect Taxes, Law & Practice, Taxman's Publication, Revised Edition (as per latest AY)

References:

Ravi Gupta and Ahuja, Systematic Approach to Income Tax, Barath Law House(p)Ltd, Revised Edition (as per latest AY)
Dinkar Pagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi, Revised Edition (as per latest AY)
H.C. Mehrotra & S.P. Goyal, Corporate Tax Planning, Journal: Chartered Secretary, Chartered Accountant.

Journal:

1. Chartered Secretary, Chartered Accountant.

PCO 5426 BUSINESS ETHICS AND CORPORATE GOVERNANCE 6 Hrs / 4 Cr

This course enables the learners to understand the concept of ethics and ethical practices, Corporate Social responsibilities and governance.

UNIT I

Concept of Ethics – Meaning and Definition – Business Ethics – Scope – Objectives – Importance – Factors influencing business ethics – Sources – Ethics and Morals – Values: Features – Value formulation – Types – Values of business – Role of values in business.

Justice: Principles – Kinds. Fairness – Morality – Moral Norms – Moral Values – Code of Conduct: Ethical code – Company codes – Reasons for adopting code of conduct – Conditions – Benefits – Influencing Factors – Code of Ethics – Ethical Theory and its applications to business.

UNIT II

Ethical Issues – Bribery and Corruption: Factors stimulate the growth of corruption – Causes – Effects – Suggestion to deal with corruption – Fields of corruption, Revealing Trade Secrets of a firm – Coercion – Deception – Unfair Discrimination – Harassment – Victimization. Ethical Management: Ethical management model – Managing ethics in workplace – Key roles and responsibilities in ethical management – Strengthening personal and organizational integrity.

UNIT III

Corporate Social Responsibility – Meaning – Objectives – Social responsibility of business towards different stakeholders – Arguments for and against social responsibility – Managing socially responsible business. Ethics and Environment: Environmental responsibility – Environmental pollution – Ethics and Ecology – Employee Rights.

UNIT IV

Work Ethics – Improving work ethics – Work culture – Corporate culture – Personal values and organizational goals – Ethics in decision, making, and Marketing, Advertising, HRM and Global business. Professional Ethics – Professionalism – Principles for Professional Ethics.

UNIT V

Corporate Governance – Objectives – Features – Essential elements – Emerging Issues – Appointment of Board of Directors – Roles and responsibilities of Board of Directors, Internal Auditors and External Auditors.

Text Books:

- C.S.V. Murthy, Business Ethics Text and Cases, Himalaya Publishing House, 2014.
- U.C. Mathur, Corporate Governance and Business Ethics Text and Cases, Macmillan Publishers India Ltd., 2012.

References:

- Satish Modh, Ethical Management Text and Cases in Business Ethics and Corporate Governance, Macmillan India Ltd., 2010.
- Dr. A. K. Gavai, Business Ethics, Himalaya Publishing House, 2012.
- Dr. V. Radha, Business Ethics and Values, Prasanna Publishers and Distributors, 2013

PCO 5428

SMALL BUSINESS MANAGEMENT

4 Hrs / 4 Cr

This course enables the students to have entrepreneurial motivation by providing them basic idea of entrepreneurship, startup business ideas, project writing and new venture creation

UNIT I

Entrepreneur and Entrepreneurship: Entrepreneur – Entrepreneurship – importance and his role of economic development – Functions – Qualities of an entrepreneur – types – Entrepreneur Vs Manager – Entrepreneur – Entrepreneurship and economic development – growth and development of entrepreneurship in India – Growth and development of women entrepreneurship – problems – Women entrepreneurship in India.

UNIT II

Small Scale Industry: Introduction – Evolution of the concept of Small Scale Industry – importance of Small Scale Industry – Policy Support for SSI – Problems of SSI – Incentives – Subsidy – Tax concession – Marketing and Export Assistance – Technical Assistance.

UNIT III

Starting a small-scale industry: Business Idea – Identifying Business Opportunity – Forms of Ownership – Location – Procurement of Land – Registration – Term loan and working capital – Subsidy – Insurance – government clearances – Trial runs – Commence of Commercial production

UNIT IV

Project Identification, Formulation & Implementation and Report: Meaning – Definition – Project classification – Project life cycle – Project Appraisal – Project Report – components of project report – contents – importance – model project Report

UNIT V

Institutional Support to entrepreneurs – EDI – District Industries Centre – National Small Industry Corporation limited – Small Industries Development Corporation – SIDO – SIPCOT – National Institute for Entrepreneurship and Small Business Development – National Alliance of Young Entrepreneurs – National Institute of Small Industries Extension Training.

Text Books:

Jose Paul, N. Ajith Kumar, Paul.T. Mampilly, Entrepreneurial Development, Himalaya Publishing House, 2009.

E. Gordon. Natarajan, Entrepreneurship Development, Himalaya Publishing House, 2011

References:

T.R. Banga, Project Planning and Entrepreneurial Development, Himalaya Publishing House, 2009.

K.K. Menon, Hand book for Small Industries Management, Sultan Chand &Co, 2010

C.B. Gupta, NP.Srinivasan, Entrepreneurial Development, Sultan Chand & sons, 2012

PCO 5430**PROJECT****6 Hrs / 4 Cr**

The objective of the project work is to motivate the Post Graduate students of commerce to approach any marketing, managerial and financial problem. The project work imparts practical understanding of the research methodology in commerce. The project work will be carried out by each student under the supervision of a commerce faculty. The project work should be related to commerce field. The project work involves collection of data, analysis interpretation and presentation of project report. Viva Voce examination for each student will be conducted on his or her project report. The project provides students with practical knowledge and firsthand experience in the actual field of commerce.

Evaluation of Project Work:

The project work carries 100 marks. Of the 100 marks, 75 marks are entitled for the project report and the remaining 25 marks are entitled for project viva voce examination.

The project work evaluation will be done independently by the guide as well as by an external examiner. A viva voce committee consisting of the faculty guide, the Head of the Department of Commerce and an external examiner will conduct the viva voce examination.

Project Report:

Evaluation:	75 marks
Viva Voce:	<u>25</u> marks
Total	<u>100</u> marks

PCO 5432**ERP APPLICATIONS****4 Hrs / 4 Cr**

This course covers concepts in enterprise resource planning (ERP). The main focus of this course is to show how ERP systems integrate business processes across functional areas and support business management and performance analysis. An ERP system integrates the flow of data and documents from one functional area to the next throughout the process. This course will also examine how ERP systems evolved from early computer systems and manufacturing, the implications of legislation. This course also explains how enterprise systems, such as SAP, integrate business functional areas into one enterprise, wide information system

UNIT I

Introduction, Basic ERP Concepts, Enterprise, An overview, Benefits & Risk, Evolution and Structure: Conceptual Model of ERP, The Evolution of ERP, The Structure of ERP.

UNIT II

ERP & Related Technologies: Business Process Reengineering (BPR), Data Warehousing and Data Mining, OLAP, Product Life Cycle Management, Supply Chain management, CRM.

UNIT III

ERP Functional Module: Introduction, Finance, Manufacturing, Human Resource, Plant maintenance, Material Management, Integration of ERP, Supply Chain and Customer Relationship Application.

UNIT IV

ERP Implementation: Implementation Challenges, ERP Implementation Strategies, ERP Implementation Life Cycle, Implementation Methodologies, ERP Projects Teams, Vendors and Consultants, Dealing with employee resistance, Training and Education, data migration, Project Management and monitoring, Post Implementation Activities.

UNIT V

The ERP Market: ERP Market Place and Market Place Dynamics, Market Overview, The Changing ERP Market, SAP AG, Oracle, People soft, JD Edwards. Future Directives in ERP

Text Books:

Alexis Leon, "ERP Demystified", Tata McGraw-Hill Education Pvt. Ltd., 2014
S. Sadagopan, "ERP, A Managerial Prospective", Tata McGraw-Hill Education Pvt. Ltd., 1999
Vinod Kumar Garg and Venkitakrishnan NK, "Enterprise Resource Planning Concepts & Practice", PHI, 2003

References:

Rahul V. Altekar, "Enterprise wide Resource Planning", TMH, 2011
Andreas Vogel & Ian Kimbell, "MySAP ERP" Wiley India Pvt Ltd; Esa edition, 2005
Joseph A Brady, Ellen F Monk, Bret Wagner, "Concepts in Enterprise Resource Planning", Thompson Course Technology, 2006