

**MCOM**  
**Master of Commerce**

**CHOICE BASED CREDIT SYSTEM**  
**(CBCS)**

**Syllabus**  
**2019– 2020**



**DEPARTMENT OF COMMERCE**  
**FACULTY OF ARTS, SCIENCE AND HUMANITIES**

**KARPAGAM ACADEMY OF HIGHER EDUCATION**

(Deemed to be University)

(Established Under Section 3 of UGC Act, 1956)

**Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu,  
India**

**Phone: 0422- 2980011-2980015, Fax No: 0422 – 2980022 - 23**

**Email: [info@karpagam.com](mailto:info@karpagam.com), Web: [www.kahedu.edu.in](http://www.kahedu.edu.in)**

**KARPAGAM ACADEMY OF HIGHER EDUCATION,  
(Deemed to be University)  
(Established Under Section 3 of UGC Act 1956)  
MASTER OF COMMERCE (Computer Applications)  
M.Com.**

(For the Students admitted during the year 2019 – 2021 Batch onwards)

**Scheme of Examination**

Course Code	Name of the Course	Objectives and Outcomes		Instruction Hours / Week			Credits	Maximum Marks		
		PEOs	Pos	L	T	P		CIA	ESE	Total
								40	60	100
Semester 1										
19CMP101	Managerial Economics	IV	b,g,h,i	3	1	0	4	40	60	100
19CMP102	Management Accounting	IV	b,g,h,i	3	1	0	4	40	60	100
19CMP103	Statistical Analysis	IV	b,g,h,i	3	1	0	4	40	60	100
19CMP104	Advanced Corporate Accounting	I,II, IV	a,e, b,g,h,i	3	1	0	4	40	60	100
19CMP105A	Indian Financial System	IV	b,g,h,i	4	0	0	4	40	60	100
19CMP105B	Organization Behavior	I,II	a,e,	4	0	0	4	40	60	100
19CMP105C	Consumer Behaviour	IV	b,g,h,i	4	0	0	4	40	60	100
19CMP106	Corporate Law	IV	b,g,h,i	4	0	0	4	40	60	100
19CMP111	Computer Application for Accounting (Practical)	I, II, III	a,e,c,d,f	0	0	4	2	40	60	100
	Journal Paper Analysis and Presentation	III	c,d,f	2	0	0	0	0	0	0
				22	4	4	26	280	420	700
Semester II										
19CMP201	Corporate Finance	I,II	a,e,	3	1	0	4	40	60	100
19CMP202	Operations Research	IV	b,g,h,i	3	1	0	4	40	60	100
19CMP203	Applied Cost Accounting	IV	b,g,h,i	3	1	0	4	40	60	100
19CMP204	Financial Markets and Institutions	IV	b,g,h,i	4	0	0	4	40	60	100
19CMP205A	Security Analysis and Portfolio Management	III	c,d,f	4	0	0	4	40	60	100
19CMP205B	Human Resource Management	I,II	a,e,	4	0	0	4	40	60	100
19CMP205C	Advertising and Sales Promotion	III	c,d,f	4	0	0	4	40	60	100
19CMP206	Direct Taxation	III	c,d,f	3	1	0	4	40	60	100

	Journal Paper Analysis and Presentation	III	c,d,f	2	0	0	0	0	0	0
				<b>22</b>	<b>4</b>	<b>4</b>	<b>26</b>	<b>320</b>	<b>480</b>	<b>800</b>
<b>Semester III</b>										
19CMP301	Financial Reporting and Analysis	I, II, IV	a,e,b,g,h,i	3	1	0	4	40	60	100
19CMP302	Business Research Methods and Techniques	III	c,d,f	3	1	0	4	40	60	100
19CMP303	Indirect Taxation	III	c,d,f	3	1	0	4	40	60	100
19CMP304	Financial Services	I,II, IV	a,e,b,g,h,i	4	0	0	4	40	60	100
19CMP305A	Insurance and Risk Management	I,II	a,e,	4	0	0	4	40	60	100
19CMP305B	Human Resource Development	I,II, IV	a,e,b,g,h,i	4	0	0	4	40	60	100
19CMP305C	Retail Management	IV	b,g,h,i	4	0	0	4	40	60	100
19CMP306	International Business	IV	b,g,h,i	4	0	0	4	40	60	100
19CMP311	SPSS (Practical)	III	c,d,f	0	0	4	2	40	60	100
	Journal Paper Analysis and Presentation	III	c,d,f	2	0	0	0	0	0	0
				<b>23</b>	<b>3</b>	<b>4</b>	<b>26</b>	<b>280</b>	<b>420</b>	<b>700</b>
<b>Semester IV</b>										
19CMP401	Corporate Governance, Ethics and Social Responsibility	IV	b,g,h,i	4	0	0	4	40	60	100
19CMP402	Entrepreneurial Development	IV	b,g,h,i	4	0	0	3	40	60	100
19CMP491	Project	III	c,d,f	0	0	20	8	40	60	100
	Journal Paper Analysis and Presentation	III	c,d,f	2	0	0	0	0	0	0
				10	0	20	15	160	240	400
							<b>93</b>	<b>1040</b>	<b>1560</b>	<b>2600</b>

## PROGRAMME OUTCOMES (PO)

- a) Postgraduates will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, cost accounting.
- b) Postgraduates will have exposure to solve complex commerce problems and analyze problems critically through research based or project based approach of learning.
- c) Postgraduates will excerpt information from various sources and apply mathematical, analytical, statistical and IT tools for financial and accounting analysis.
- d) Postgraduates will develop an ability to effectively communicate both orally and in written forms.
- e) Postgraduates will appreciate the importance of working independently and in a team in order to achieve common goals.
- f) Postgraduates will acquire critical and analytical thinking and will be able to apply the same in effective decision making.
- g) Postgraduates will acquire professional and intellectual integrity, professional code of conduct, ethics and values to contribute for sustainable development of society by becoming socially responsible citizen.

## **PROGRAMME SPECIFIC OUTCOMES (PSO)**

- h) Postgraduates will apply the lifelong learning and exhibit high level of commitment to identify a timely opportunity and use business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large.
- i) Postgraduates will acquire managerial positions or take up entrepreneurial ventures by applying the skills and knowledge gained.

## **PROGRAM EDUCATIONAL OBJECTIVES (PEO)**

- I. Postgraduates will gain advanced knowledge in the domain of commerce, management and finance
- II. Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process.
- III. Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.
- IV. Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.

Program Educational Objectives	Program Outcomes								
	a	b	c	d	e	f	g	h	i
Postgraduates will gain advanced knowledge in the domain of commerce, management and finance	✓				✓				
Postgraduates will be able to apply the accounting, finance and management tools and techniques to implement systematic decision making process.	✓				✓				
Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path.			✓	✓		✓			
Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.		✓					✓	✓	✓

<b>19CMP101</b>	<b>MANAGERIAL ECONOMICS</b>	<b>Semester – I</b>	<b>4H – 4C</b>
Instruction Hours / week: L:3 T:1 P:0	Marks: Internal: 40	External: 60	Total: 100
End Semester Exam: 3 Hours			

**COURSE OBJECTIVES:****To make the students**

1. To obtain fundamental knowledge on economic concepts and tools that have direct managerial applications.
2. To illustrate the application of economic theory and methodology as an alternative in managerial decisions.
3. To gain a rigorous understanding of competitive markets as well as alternative market structures.
4. To obtain familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payment and understand the forces determining macroeconomic variables such as inflation, unemployment, interest rates, and the exchange rate.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills
6. To enable students to obtain managerial problem-solving skills.

**COURSE OUTCOMES:****Learners should be able to**

1. Apply the economic way of thinking to individual decisions and business decisions
2. Measure the responsiveness of consumers' demand to changes in the price of a goods or service, and understand how prices get determined in markets,
3. Understand the different costs of production and how they affect short and long run decisions and derive the equilibrium conditions for cost minimization and profit maximization
4. Demonstrate an understanding of monetary and fiscal policy options as they relate to economic stabilization in the short run and in the long run and Critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
5. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Understand and exhibit the Market Competition and Price structures

**UNIT I Managerial Economics : Law of Demand and Supply**

Introduction - Meaning, nature and scope of Managerial Economics, Significance in decision making. Consumer's Behaviour and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand – Types of Demand – Determinants – Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply – Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply – Types.

## **UNIT II            Production, Cost and Revenue Function :**

Producer's Behaviour and Supply: Basic concepts in production – Firm – Fixed & Variable Factors – Short & Long run – Total Product – Marginal Product – Average Product – Production Function – Law of Returns – Law of Returns to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium

Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs – Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves – Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

## **UNIT III            Market Competition and Price structures :**

Main forms of Market – Basis of Classification – Perfect Competition – Features – Short Run and Long Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long Run Equilibrium – Price Discrimination – Degrees of Price Discrimination. Oligopoly Market Competition – Features – Price Leadership – Price Rigidity – Cartel – Collusive and Non-Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features – Product Differentiation – Selling Cost – Short Run and Long Run Equilibrium – Monopsony – Duopoly Market – Features

## **UNIT IV Macro Economic Indicators :**

Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net Concepts of Income and Product – market price and Factor Cost – Factor Payments and Transfer Payments – National Income Aggregates– Private Income – Personal Income – Personal Disposable Income – National Disposable Income – Measurement of National Income – Production Method – Income Method – Expenditure Method  
Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation, Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation.

## **UNIT V Monetary Policy :**

Objectives of Monetary Policy – Types of Monetary Policy – Instruments of monetary policy – Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget Preparation – Deficit Budget.

Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

Meaning and Functions of Money – Demand and Supply of Money – Measurement of Money supply – Commercial Banks – Central Bank – Functions – Process of Credit Creation and Money Supply – High Powered Money – Money multiplier – Money and Interest Rate – Theories of Interest.

### **SUGGESTED READINGS:**

1. Geetika and Piyali Ghosh (2017), *Managerial Economics*, 3rd edition , McGraw Hill Education, New Delhi.
2. Christopher R.Thomas and S.Charles Maurice (2017), *Managerial Economics : foundation of business analysis and strategy*, 10th edition, McGraw Hill Education, New Delhi.
3. Paul Samuelson, William D. Nordhaus(2017), *Micro Economics*, 19th edition, McGraw Hill Education, New Delhi



4. William F. Samuelson (Author), Stephen G. Marks (2013), *Managerial Economics*, 6th edition, Wiley, New Delhi,
5. Paul Samuelson, William D. Nordhaus(2011), *Macro Economics*, 19th edition, McGraw Hill Education, New Delhi.

**MANAGEMENT ACCOUNTING****Semester – I****19CMP102****4H – 4C**

Instruction Hours / week: L:3 T:1 P:0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To provide the students' knowledge about budgetary control.

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the Concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Realize the preparation of Budget

**UNIT I :INTRODUCTION**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

**UNIT II :FINANCIAL STATEMENT ANALYSIS**

Horizontal and Vertical Analysis.

*Ratio Analysis:* Meaning, Advantages, Limitations, Classifications of ratios

*Fund Flow Statement:* Meaning, Uses, Limitations, Sources and uses of funds

*Cash Flow Statement:* Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

**UNIT III : STANDARD COSTING**

Standard Costing : Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

**UNIT IV :MARGINAL COSTING AND DECISION MAKING**

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic

methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

Decision Making : Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

#### **UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES :**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Contemporary Issues : Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

**Note:** Distribution of marks - 30% theory and 70% problems

#### **SUGGESTED READINGS:**

1. M.Y. Khan, P.K. Jain (2017), Management Accounting, 7<sup>th</sup> Edition, McGraw Hill Education, New Delhi.
2. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
3. AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015) Management and Cost Accounting, 6th edition, Pearson Education, New Delhi.
4. Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers

**COURSE OBJECTIVES:****To make the students**

1. To understand the classification and analysis of the data with statistical tools and techniques.
2. To know the descriptive and inferential statistics, and apply them to examine business and economic data.
3. To realize the applications of probability and distributions in the analytical decision making.
4. To conduct statistical estimation and hypothesis testing with statistical tools and techniques.
5. To understand the Aggregate expenditure method
6. To understand the index number concepts and its applications.

**COURSE OUTCOMES :****Learners should be able to**

1. Understand the basic statistical tools and techniques and its application in business decision making.
2. Perform basic statistical estimation and hypothesis testing for interpret the results.
3. Know how to specify, estimate, and use statistical models to predict and obtain reliable forecasts.
4. Develop an ability to analyse and interpret the collected data to provide meaningful information in making management decisions
5. Understand the Aggregate expenditure method
6. Demonstrate capabilities of problem-solving, critical thinking, and communication skills related to the discipline of statistics.

**UNIT I Data and presentation of Data**

Introduction to Statistics: Introduction to Statistics, Importance of Statistics in modern business environment. Classification, Tabulation and Presentation of Data: Introduction, Functions of Classification - Requisites of a good classification - Types of classification - Methods of classification, Tabulation - Basic difference between classification and tabulation - Parts of a table - Types of table, Frequency and Frequency Distribution - Derived frequency distributions - Bivariate and multivariate frequency distribution - Construction of frequency distribution, Presentation of Data – Diagrams, Graphical Presentation - Histogram - Frequency polygon - Frequency curve - Ogives

**UNIT II Measures of Central Tendency and Dispersion**

Measures of Central Tendency and Dispersion: Introduction, Objectives of statistical average, Requisites of a Good Average, Statistical Averages - Arithmetic mean - Properties of arithmetic mean - Merits and demerits of arithmetic mean, Median - Merits and demerits of median, Mode - Merits and demerits of mode, Geometric Mean, Harmonic Mean, Positional Averages, Dispersion – Range - Quartile deviations, Mean deviation, Standard Deviation - Properties of standard deviation Coefficient of Variance

### UNIT III Probability Distribution

Theory of Probability and Probability Distribution: Introduction - Definition of probability - Basic terminology used in probability theory, Approaches to probability, Rules of Probability - Addition rule - Multiplication rule, Conditional Probability, Steps Involved in Solving Problems on Probability, Bayes' Probability, Random Variables. Introduction - Random variables, Probability Distributions - Discrete probability distributions - Continuous probability distributions, Bernoulli Distribution - T, Binomial Distribution - Poisson Distribution - Normal Distribution

### UNIT IV Hypothesis Testing

Testing of Hypothesis in Case of Large and Small Samples: Introduction – Large Samples – Assumptions, Testing Hypothesis - Null and alternate hypothesis - Selecting a Significance Level - Preference of type I error - Preference of type II error- Determine appropriate distribution, Two – Tailed Tests and One – Tailed Tests - Two – tailed tests. Classification of Test Statistics - Statistics used for testing of hypothesis - Test procedure - How to identify the right statistics for the test , Introduction – small samples, 't' Distribution, Uses of 't' test, Chi- Square - Applications of Chi-Square test - Tests for independence of attributes - Test of goodness of fit - Test for specified variance, F – Distribution and Analysis of Variance (ANOVA): Introduction, Analysis of Variance (ANOVA), Assumptions for F-test - Objectives of ANOVA - ANOVA table - Assumptions for study of ANOVA, Classification of ANOVA - ANOVA table in one-way ANOVA - Two way classifications. Simple Correlation and Regression: Introduction , Correlation - Causation and Correlation - Types of Correlation - Measures of Correlation - Scatter diagram - Karl Pearson's correlation coefficient - Spearman's RankCorrelationCoefficient.Regression-Regressionanalysis-Regressionlines– Regressioncoefficient , Standard Error of Estimate , Multiple Regression Analysis , Reliability of Estimates, Application of Multiple Regressions

### UNIT V Index Number

Index Numbers: Introduction, Definition of an Index Number – Relative - Classification of index numbers , Base year and current year - Chief characteristics of index numbers - Main steps in the construction of index numbers, Methods of Computation of Index Numbers – Un-weightedindex numbers - Weighted index numbers, Tests for Adequacy of Index Number Formulae , Cost of Living Index Numbers of Consumer Price Index - Utility of consumer price index numbers - Assumptions of cost of living index number - Steps in construction of cost of living index numbers , Methods of Constructing Consumer Price Index - Aggregate expenditure method - Family budget method - Weight average of price relatives, Limitations of Index Numbers , Utility and Importance of Index Numbers

**Note:** Problems 70 Marks and Theory 30 Marks.

### SUGGESTED READINGS:

1. Levin Richard , H. Siddiqui Masood, S. Rubin David, Rastogi Sanjay, (2017), *Statistics for Management*, 8th edition, pearson education, NewDelhi.
2. Amir Aczel, JayavelSunderpandian, P Saravanan (2017), *Complete Business Statistics*, 7th edition, Mcgraw Hill Education, NewDelhi.
3. Anderson et.al (2015), *Statistics for Business and Economics*, Cengage, NewDelhi.
4. Ken Black (2012), *Applied Business Statistics*, 7th edition, Wiley, NewDelhi.
5. SP Gupta (2012), *Statistical Methods*, S Chand Publishing, NewDelhi.

**COURSE OBJECTIVES:****To make the students**

1. To understand the international standards, its features and difference from the Indian Accounting standards.
2. To understand the concept of holding company and prepare the accounting for Group companies.
3. To gain a rigorous understanding of corporate restructuring and preparing accounting for corporate restructuring and liquidation.
4. To obtain understanding of voyage accounting and preparing voyage accounts.
5. To understand the Human resources accounting and price level changes.
6. To know the process of financial management in the realm of financial decision making.

**COURSE OUTCOMES :****Learners should be able to**

1. Understand the international Reporting standards and its importance
2. Prepare the accounts for holding company.
3. Formulate accounts for corporate restructuring, liquidation and prepare the Voyage accounts
4. Understand the importance of Human Resource Accounting and Price level changes.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.
6. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.

**UNIT 1: REDEMPTION OF PREFERENCE SHARES**

Meaning – legal provisions – treatment regarding premium on redemption – creation of Capital Redemption Reserve Account – Fresh issue of shares – Arranging for cash balance for the purpose of redemption – minimum number of shares to be issued for redemption – issue of bonus shares – preparation of Balance sheet (vertical forms) after redemption.

**UNIT 2: MERGERS AND ACQUISITION OF COMPANIES**

Meaning of Amalgamation and Acquisition – Types of Amalgamation – Amalgamation in the nature of Merger – Amalgamation in the nature of Purchase - Methods of Purchase Consideration – Calculation of Purchase Consideration (Ind AS 103) (Old AS14), Net asset Method - Net Payment Method, Accounting for Amalgamation (Problems on both the methods) - Entries and Ledger Accounts in the Books of Transferor Company and Transferee

Company – Preparation of new Balance sheet. (Vertical Format) (Excluding External Reconstruction).

### **UNIT 3: INTERNAL RECONSTRUCTION**

Meaning – Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.

### **UNIT 4: LIQUIDATION OF COMPANIES**

Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator's Remuneration – Preparation of Liquidators Final Statement of Account.

### **UNIT 5: RECENT DEVELOPMENTS IN ACCOUNTING & ACCOUNTING STANDARDS (Theory Only)**

Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting – Valuation of Brand.

Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.

***Note: Theory :70 Marks and Problems : 30 Marks***

### **SUGGESTED READINGS:**

1. S C Gupta (2019), Shukla & Grewal's Advanced Corporate Accounting, S.Chand, New Delhi.
2. K1 Narang Sp Jain (2017), ADVANCED ACCOUNTANCY Corporate Accounting Vol 1 & 2, Kalyani Publishers, New Delhi.
3. M Hanif, A Mukherjee (2017), Corporate Accounting , 2nd edition, McGraw Hill, New Delhi
4. M C Shukla (Author), T S Grewal (2016), Advanced Accounts - Volume I & II, 19<sup>th</sup> edition, S.Chand, New Delhi.
5. G Sekar (2018),,,PADHUKA'S STUDENTS' HANDBOOK ON ADVANCED ACCOUNTING (FOR CA INTER-NEW SLY), Wolters Kluwer India Pvt Ltd
6. Ruqsana Anjum (2018), Advanced Corporate Accounting, 1st edition, McGraw Hill Education, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To understand the Indian financial markets its contribution to economy.
2. To know the role of regulatory bodies in regulating the financial system and its intermediaries.
3. To realize the concept and applications of money market,
4. To realize the concept and applications of financial markets,
5. To realize the concept and applications of financial institutions and its holistic contribution to financial system functioning.
6. To understand the Money Market , Banking, NBFC and Insurance Role

**COURSE OUTCOMES :****Learners should be able to**

1. Understand the Indian financial markets its contribution to economy.
2. Know the role of regulatory bodies in regulating the financial system and its intermediaries.
3. Realize the concept and applications of money market,
4. Realize the concept and applications of financial markets,
5. Realize the concept and applications of financial institutions and its holistic contribution to financial system functioning.
6. Demonstrate capabilities of critical thinking, and communication skills related to the Indian financial system.

**UNIT 1 : Introduction - Financial System and Regulatory Bodies**

Meaning, Characteristics, Significance and Evolution of Financial System in India, Structure of Indian Financial System.

Regulatory and promotional institutions: Reserve Bank of India, Securities and Exchange Board of India, IRDA, - Objectives and functions of RBI, SEBI and IRDA

**Unit II Primary Market**

Public Issue, Right Issue and Private Placement. Steps in Public Issue, Steps and Role of various agencies in public issue-Merchant Bankers, Underwriters, Brokers, Bankers to the Issue, Registrar to the Issue. Promotional agencies. Opening and Closing of Issue, Allotment / Refund, Listing of securities, Concept of Book Building.

**UNIT III Secondary market - Stock Exchange:**

Definition, Overview of Stock Exchanges in India, Trading on NSE - Capital Market Segment and Wholesale Debt Market Segment, Trading system under Capital Market



Segment, Order types, cash/margin trading, Rolling settlement. Role of Broker, Clearing House, Depository in trading, Introduction to E-Trading.

#### **UNIT IV Money Market , Banking, NBFC and Insurance Role**

Money Market - Meaning, Instruments, features of the instruments

Banking – Functions of Commercial Banks, Concept of E-Banking, NPA, Securitisation and Universal Banking.

NBFC- Meaning, Major functions of NBFC.

Insurance: Introduction to LIC, GIC and Private Insurance Companies.

#### **UNIT V Credit Rating, Mutual fund and Venture capital**

Credit Rating,- Concept, Credit Rating Agencies in India, Rating Methodology and process, Rating symbols for Debentures/Bonds.

Mutual Fund- Concept, Advantages of MF, History of MFs in India, Management of MF.

Venture Capital - Concept, Objectives, Development of Venture Capital in India

#### **SUGGESTED READINGS:**

1. Pathak Bharti (2018), Indian Financial System, 5th edition, Pearson education, New Delhi.
2. M Y Khan (2017), Indian Financial System, 10th edition, McGraw Hill, New Delhi.
3. Jaydeb Sarkhel (2017), Indian Financial System and Financial Market Operations, McGraw Hill, New Delhi.
4. H. R. Machiraju (2018), Indian Financial System, 5th edition, Vikas Publishing, New Delhi.
5. Sujatra Bhattacharyya (2017), Indian Financial System, Oxford University Press.

**COURSE OBJECTIVES :****To make the students**

1. To understand the basic concepts of organizational behavior.
2. To analyze the individual behavior traits required for performing as individual or group.
3. To obtain the knowledge and skills of perceiving, motivating using different learning styles.
4. To understand how to perform in group and team and how to manage the power, politics and conflict.
5. To understand the Individual Behaviour and Personality
6. To recognize the importance of organizational culture and organizational change.

**COURSE OUTCOMES:****Learners should be able to**

1. Analyse behavior issues in the context of the organizational behavior theories and concepts.
2. Assess the behavior of the individuals and groups in organization by applying personality, motivation and learning theories.
3. Manage team and resolve conflict arising between the members.
4. Explain how organizational change and culture affect working relationships within organizations.
5. Realize the Individual Behaviour and Personality
6. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.

**UNIT I Introduction to Organization Behavior**

Meaning and Definition of OB - nature – goals – elements – Fundamental concepts – approaches to the study of Organizational Behaviour. Historical development of Organizational Behaviour- Model of Organizational Behaviour- Challenges and opportunities for OB – Responding to Globalization - Managing work force diversity- Improving Customer Service- Coping with “Temporariness”- Helping Employees Balance Work-Life Conflicts- Improving Ethical Behaviour- Meaning of stress – stress levels - sources of stress – consequences of stress – stress management techniques

**UNIT II Individual Behaviour and Personality**

Factors Influencing Individual Behaviour - Environmental Factors - Personal Factors- Organizational Systems and Resources – Psychological- Meaning and Definition of personality – determinants of personality – personality traits- Authoritarianism- Locus of Control- Machiavellianism- Introversion and Extroversion- Achievement Orientation- Self-Esteem- Risk-taking- Self-Monitoring. Theories of Personality - Type Theory - Trait Theory- Psychoanalytic Theory - Social Learning Theory - The shaping of Personality - Freudian Stages - Neo-Freudian Stages - Cognitive Stages - Personality Job - fit theory.

### **UNIT III Individual Dynamics**

Perception-Meaning and Definition-Perceptual Process-factors influencing perception-The link between perception and Individual Decision Making-perceptual biases/errors-honing perceptual skills-Meaning of Learning-Theories of learning-Classical Conditioning- Operant Conditioning- and Social Learning. Principles of learning-Meaning of Motivation-Theories of motivation (Content theories: Maslow's-Herzberg's-Alderfer's and McClelland's theories) Process theories: Equity theory of Stacy Adam's and Vrooms Expectancy theory.

### **UNIT IV Group Dynamics**

Meaning and definition of a Group-Classification of Groups-formal groups – informal groups – command group – task group – interest group – friendship group-Stages of group development. Group properties: roles – Norms – Status- Size and Cohesiveness-Group behaviour: required and emergent behaviour-Group Decision Making – group versus the individual – strengths and weaknesses of group decision making-Groupthink and Group shift-Group decision making techniques-Group effectiveness-Meaning and Definition of Conflict – The conflict process- Functional and Dysfunctional conflict – Levels of Conflict – Intra-individual conflict – Inter- personal conflict – inter group conflict-Conflict Resolution Strategies-Negotiation – Bargaining Strategies-The Negotiation process-Issues in Negotiation.

### **UNIT V Organizational Dynamics**

Organizational culture-Definition – Strong versus weak cultures – culture versus formalization- Culture's functions- Culture as a Liability-Creating and Sustaining Culture-Creating an Ethical Organizational Culture-Creating a Customer-Responsive Culture-Spirituality and Organizational Culture- Organizational change-Meaning of Change-forces for change-Managing planned change-Resistance to change – overcoming resistance to change-Approaches to Managing Organizational Change

### **SUGGESTED READINGS:**

1. Fred Luthans. (2017). *Organizational Behavior: An Evidence - Based Approach*, 12<sup>th</sup> edition, Mcgraw Hill Education, NewDelhi.
2. Steven Mcshane and Mary Ann Von Glinow (2017), *Organizational Behavior*, 6<sup>th</sup> edition, McGraw Hill Education, NewDelhi
3. Robbins, S. P., and Judge, T.A. (2016). *Organizational Behaviour*. (16<sup>th</sup> edition). New Delhi: Prentice Hall of India.
4. Laurie J. Mullins (2016), *Management and Organisational behaviour*, 10<sup>th</sup> edition, Pearson Education, NewDelhi
5. Robbins, S.P., and Judge, T.A. (2016). *Essentials of Organizational Behavior*. 13<sup>th</sup> edition, Pearson Education.

**COURSE OBJECTIVES:****To make the students**

1. To understand the consumer behaviour concepts, dimensions used in consumer behaviour research.
2. To recognize the Internal Influencing factors that affect the Consumer Behaviour
3. To identify the external Influencing factors that affect the Consumer Behaviour
4. To conceptualize on the consumer decision making process.
5. To know the application consumer behaviour concepts to access the changing behavior of the customers.
6. To appreciate the personal and environmental factors that influence consumer decisions.  
To understand the strategic implications of consumer influences, and marketing decisions

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the importance of Culture, Subculture, Social Class, Reference Groups and Family Influences in Consumer Behaviour.
2. Explore, analyse and compare the core theories of consumer behaviour and its application in both consumer and organizational markets
3. Appraise models of Consumer Behaviour and determine their relevance to particular marketing situations
4. Critique the theoretical perspectives associated with consumer decision making, including recognising cognitive biases and heuristics
5. Demonstrate capabilities of teamwork, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of External Influences on Consumer Behaviour

**UNIT I Introduction to Consumer Behaviour and Consumer Research**

Introduction to Consumer Behaviour, Dimensions of Consumer Behaviour, Consumer Research, Consumer Behaviour and Marketing Strategy

**UNIT II Internal Influences on Consumer Behaviour :**

Motivation and Consumer Learning, Memory and Involvement:

Motivation and Involvement : Consumer Motivation: Introduction, Needs and Goals, motivational Conflict, Defense Mechanisms, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs, Motivation Research

Consumer Learning, Memory and Involvement: Introduction, Components of Learning, Behavioural Theory, Cognitive Learning Theory, Memory System, Memory Process, Concept of Involvement, Dimensions of Involvement, Involvement and Types of Consumer Behaviour, Cognitive Response Model, Elaboration Likelihood Model, Social Judgment Theory, Brand Loyalty and Brand Equity

### **UNIT III Internal Influences on Consumer Behaviour :**

Consumer Personality, Consumer Perception, Consumer Attitudes, Consumer Behaviour and Marketing Communications

Personality, Self-Image, and Life Style :Consumer Personality: Introduction, Self-concept, personality Theories, Brand Personality, emotions

Consumer Perception :Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions

Consumer Attitude Formation and Change : Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies

Communication and Consumer Behaviour : Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communications Process, Interpersonal Communication, Persuasive Communications, source, message, message appeals, communication feedback

### **UNIT IV External Influences on Consumer Behaviour**

The Influences of Culture on Consumer Behaviour : Cultural Influences on Consumer Behaviour: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications

Subcultures and Consumer Behaviour : Social Class and Group Influences on Consumer Behaviour: Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols, Source of Group Influences, Types of Reference Groups, Nature of Reference Groups, reference Group Influences, Applications of Reference Group Influences, Conformity to Group Norms and Behaviour, Family Life Cycle Stages, nature of Family Purchases and Decision- making, Husband-wife Influences, Parent-child Influences, Consumer Socialization of Children, word-of-Mouth Communications within Groups, opinion Leadership

Diffusion of Innovation: Introduction, Types of Innovation, Diffusion Process, Factors Affecting the Diffusion of Innovation, The Adoption Process, Time Factor in Diffusion Process, Culture, Communication and Diffusion

### **UNIT V Consumer Decision Making**

Situational Influence on Consumer's Decision and the Decision Models: Introduction, Nature of Situational Influence, Situational Variables, Types of Consumer Decisions, Nicosia Model of Consumer Decision-making (Conflict Model), Howard-Sheth Model (also called Machine Model), Engel, Blackwell, Miniard Model (also called Open System)

Consumer Decision-making Process – Problem Recognition, Information Search and Evaluation of Alternatives: Introduction, Problem Recognition, Information Search, Evaluation of Alternatives, Outlet Selection, Purchase and Post Purchase Behaviour, Introduction, Outlet Selection and Purchase, Post Purchase Behaviour

Organizational Buying Behaviour : Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles

### **SUGGESTED READINGS :**

1. Schiffman L G, Kanuk LL, Ramesh Kumar S, (2015), Consumer Behaviour, 11th edition, Pearson Education, New Delhi.
2. Hawkins, Motherbaugh, Mookerjee (2017), Consumer Behaviour-Building Marketing Strategy, 12th edition, McGraw Hill education, New Delhi.

3. David Loudon , Albert Della Bitta (2017), Consumer Behavior: Concepts and Applications. 4th edition McGraw Hill Education , New Delhi.
4. Michael R. Solomon, (2015), Consumer Behaviour-Buying Having and Being, 11th edition, Pearson Education, New Delhi
5. Roger D. Blackwell , Paul W. Miniard, James F. Engel (2017), Consumer Behavior, 10th edition, Cengage India Private Limited; New Delhi.

**To make the students**

1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyses cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.
6. To know the online registration and online filing process of documents.

**COURSE OUTCOMES:****Learners should be able to**

1. Identify the basic legal principles behind Corporate Incorporation and Management, Oppression & Mismanagement and Investigation, Corporate Liquidation, Corporate Governance and CSR and its application.
2. Understand the relevance of corporate law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in corporate.
4. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment related to corporate.
5. To communicate orally and in written format the corporate law.
6. Online registration and online filing process of documents

**UNIT - I: Corporate Incorporation and Management**

(i) Certificate of Incorporation (ii) Memorandum and Articles of Association (iii) Doctrine of Ultra Vires (iv) Doctrine of Indoor Management 2. (i) Directors: Appointment, Removal, Position, Powers and Duties of Directors. (ii) Audit Committee: Its Role. (iii) Company Secretary: Qualification, Appointment and Duties (iv) Officer who is in default: Definition of Officer who is in default (v) Liability of independent directors. 3. (i) Types of Meetings (ii) Procedure of calling meeting (iii) Company's resolutions and its kinds

**UNIT -II :Oppression & Mismanagement and Investigation**

Oppression & Mismanagement and Investigation (Sections 397 to 408; Sections 235 to 251) 1. (i) Rule in Foss v. Harbottle (ii) Prevention of Oppression (iii) Prevention of Mismanagement (iv) Role & Powers of the Company Law Board (v) Role & Powers of Central Government 2. (i) Company Investigation

**UNIT – III: Corporate Liquidation**

1. (i). Winding up of Companies (ii). Mode of winding up of the companies (iii). Compulsory Winding up under the Order of the Tribunal (iv). Voluntary winding up (v). Contributories (vi). Payment of liabilities

#### **UNIT -IV :Corporate Governance**

1. (i) Importance of Corporate Governance (ii) Different system of Corporate Governance (iii) Impact of Legal Traditions and the Rule of Law on Corporate Governance (iv) Legal Reforms of Corporate Governance in India (v) Reports of the various Committees on Corporate Governance

#### **UNIT - V Corporate Social Responsibility**

Emerging Trend based on the recommendation of the Committees in the Companies Act 1956 and the Listing Agreement with Special reference to Clause 49. 2. (i) Corporate Social and Environmental Responsibility

#### **SUGGESTED READINGS:**

1. Tejpal Sheth (2019), Corporate & Other Laws (CA-Intermediate), 2nd edition, Taxmann
2. Lexis Nexis, (2017), LexisNexis Corporate Laws (The Companies Act, 2013 with allied Acts, Rules and Regulations) Including The Insolvency and Bankruptcy Code, 2016, 6<sup>th</sup> Edition.
3. Munish Bhandari, (2019), Handbook on Corporate and Allied Laws Latest Edition CA Final, Bestword Publications Ltd.
4. Dr. G.K. Kapoor, Dr. Sanjay Dhamija (2018), Company Law-A Comprehensive Text Book on Companies Act 2013, 21st edition, Taxmann
5. CA Vijay Raja, (2019), Corporate and other Law for CA Intermediate new syllabus with MCQ's , Commercial Law Publishers (India) Pvt. Ltd



**COURSE OBJECTIVES:****To make the students**

1. To understand the accounts heads available to create a company in the accounting software
2. To know the mechanics of creating the vouchers and ledgers
3. To be aware of the inventory valuations methods available in the software
4. To understand various financial statements that are built in the software
5. To be aware of financial analysis tools available in the software
6. To prepare the various types of reports

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the different accounting heads and its importance
2. Create vouchers and ledgers by understanding the reason for posting under different heads
3. Calculate valuation of assets using the software
4. Prepare the financial statements and analyse the financial statement using the option of ratio analysis
5. Exhibit communication skills to communicate the output derived from the program.
6. Preparing the various types of reports

**Creating a Company**

1. Create a Company with all relevant details including VAT options

**Creating Ledger**

2. Create the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	John & Co. a/c (purchased goods from this company)
Ram agency a/c (sold goods to this company)	

**Create vouchers**

3. Create vouchers and view Profit and loss a/c and Balance sheet for the following:

Hindustan Ltd. started the business on 01-04-2011

1 Apr. Contributed capital by cash Rs 2, 00,000

1 Apr. Cash deposited in Indian bank Rs 50,000

2 Apr. Credit purchases from Krishna traders Rs. 20000 invoice no 12

3 Apr. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12  
 4 Apr. Credit purchase from KRISHNA traders Rs 20000 invoice no 14  
 5 Apr. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44  
 6 Apr. Returned goods to KRISHNA traders Rs 5000 invoice no 12  
 7 Apr. Returned goods to PRAVIN traders Rs 5000 invoice no 44  
 8 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 1  
 9 Apr. Credit sales to KUMAR & Co Rs 50,000 inv no 2  
 10 Apr. Cash sales Rs 20,000 inv no 3  
 11 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 2  
 12 Apr. Credit sales to RAVI & Co Rs 50000 inv no 5  
 14 Apr. Goods returned by RAVI & Co Rs 5000 inv no 1  
 14 Apr. Goods returned by KUMAR & Co Rs 5000 inv no 1  
 15 Apr. Payment made by cheque to Krishna Traders Rs 30,000 ch no 505580  
 16 Apr. Payment made by cheque to Pravin Traders Rs 30,000 ch no 505592  
 17 Apr. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

#### **Payments made by cash**

3 Apr. Paid to petty cash by cash Rs.1000  
 4 Apr. Furniture purchased Rs.20000  
 5 Apr. Salaries paid Rs. 10000  
 6 Apr. Rent Rs.4000  
 7 Apr. Electricity charges Rs.3000  
 8 Apr. Telephone charges Rs.3500  
 9 Apr. Cash purchases Rs.5000

#### **Payments made by petty cash**

10 Apr. Conveyance Rs.150  
 11 Apr. Postage Rs.100  
 12 Apr. Stationeries Rs.200  
 14 Apr. Staff welfare Rs.100  
 14 Apr. Stationeries purchased from Sriram & Co 1500 on credit  
 15 Apr. Depreciation on furniture 10%

#### **4. Emerald & Co., started a business of home appliances from 1-4-2011**

01-04 received cash for capital 5, 00,000  
 07-04 credit purchases from LG Limited invoice no 123  
 Oven 100nos at Rs 800,Mixes 100nos at Rs 1000,DVD player 100nos at Rs 1500,  
 Fridge 100nos at Rs 2000  
 10-04 Credit Sales to AMN invoice no 1:  
 Oven 70nos at Rs 1000,Mixes 70nos at Rs 1500,DVD player 70nos at Rs 2000  
 Fridge 70nos at Rs 2500+TNGST 4% ON TOTAL SALES  
 10-04 Cash Sales invoice no 2:  
 Oven 10nos at Rs 1000,Mixes 10nos at Rs 1500,DVD player 10nos at Rs 2000,  
 Fridge 10nos at Rs 2500+TNGST 4% ON TOTAL SALES CASH discount 5%  
 15-4 Paid cheque to LG limitedRs 2,00,000  
 15-4 Received cheque from AMN&coRs 3,00,000

#### **5.Payment made by cash**

Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000  
 Wages Rs 7000, Carriage inward Rs 1500.  
 25-04 Payment made by petty cash  
 Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200  
 30-04 Journal depreciate 10% on furniture:

#### **Prepare Trading Profit and Loss Account and Balance sheet.**

**6. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for The Year Ending**

Stock - 9,300	Misc. income - 200
Repairs - 310	Purchases - 15,450
Machinery - 12,670	Purchase return - 440
Furniture - 1430	Sales return - 120
Office expenses - 750	Sundry creditors - 12,370
Trading expenses - 310	Advertisement - 500
Land & Building - 15,400	Cash in hand - 160
Bank charges - 50	Cash at bank - 5,870
Capital - 24,500	Sales - 20,560
Loan - 5,000	Sundry expenses - 150
Closing stock - 7,580	Insurance - 500
	Traveling expenses - 200

**INVENTORY VALUATION**

**7. From the Information given below create unit of measurement, stock groups and stock items**

**Find the stock summary:**

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks

6.Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	3.25	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.50	nos
Coco	55	120	nos
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	100	nos

## **MAINTAIN BILLWISE DETAILS**

### **8. Create bill wise details from the following**

1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from Kumar & Co Rs.15, 000 Paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna& co Rs. 20,000 amount to be paid in two installment
5. Sold goods for cash for Rs .5000
6. Received cash from Ratna& co Rs. 75000
7. Paid to Kumar & co Rs. 7500
8. Sold goods for cash Rs.5000

## **CONSOLIDATION OF ACCOUNTS**

### **9. Bharath Agencies, A Wholesaler Gives The Following Information:**

Opening balances:

Capital: 20, 00,000 cash at bank: 10, 00,000

Cash in hand: 5, 00,000 furniture: 5, 00,000

Bharath agencies are dealing in stationeries. The selling prices are as follows;

Pen Rs 35 per dozen, pencil Rs. 30 per dozen, Ink pens Rs 140 per dozen

The following transactions take on a particular date:

- 1.purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
- 2.purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit less discount of Rs 100
- 3.sold 10 dozens of pens to Dharma bros. For cash
- 4.sold 10 dozens of pens to Bema bros for credit
- 5.sold 50 dozens of pencils to Arjuna bros.
- 6.purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

**Prepare following statements using Ex-accounting packages:**

**Stores ledger, Trading account, Income statement, Balance sheet, Account summary Ignore dates**

## **FOREIGN GAINS/LOSS**

### **10. Calculate**

01.01.2005 Purchased goods from U.K supplier 1000 £

02.01.2005 Sold goods to U.S buyer 1500

03.01.2005 Cash received from U.S buyer 1500

(Selling rate rs.46/\$)

04.02.2005 Paid cash to U.K supplier 1000

(Selling rate Rs 53/ £)

Dollar \$:

Std rate - 1\$ - 43 Rs

Sales rate - 1\$ - 44 Rs

Buying rate - 1\$ - 42 Rs

Pound £:

Std rate - 1 £ - 51 Rs

Sales rate - 1 £ - 50 Rs

Buying rate - 1 £ - 52 Rs

### **11. MEMO VOUCHER**

An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

## 12. CHEQUE PRINTING

### Print a cheque:

Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.  
Width 168, height 76, starting location 116, distance from top 23.

## 13. RATIO ANALYSIS

### Enter the following details comment upon the short-term solvency position of the company:

Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

## 14. INTEREST CALCULATIONS

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to Ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to Ganesh 50,000

Interest parameters rate 14% per 365 days year

## 15. Calculate Interest

Cash deposited in SBI 1, 00,000 Rs

1-12 purchased goods from suppliers Rs 20,000

Deposited in SBI Rs.50, 000

Purchased goods from suppliers Rs 40,000

Interest parameters rate 16% per 365 days year

## 16. Display the interest calculations for the period 1-4-2011 to 31-12-2011

Opening balance

Ram & Co Rs 25,000

Krishna traders Rs 20,000

Interest parameters rate 12% per 365 days year

Interest parameters rate 12% and 16% for sundry creditors per 365 days year

Purchased goods from Krishna for 25,000(credit period 45 days)

Sold goods to Ram for Rs. 50,000(credit period 30 days)

Paid to Krishna the amount plus interest

Received from Ram plus interest

## 17. Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Godown	Unit of measure	Std cost	Sell Price	Op. Qty	Total Value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000

Intel Premium III	Processor		Chennai	Nos	20000	25000	3	60000
Tally Silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000
								400000

**18. Using the above exercise create various vouchers including VAT calculation for the following**

Date Transactions	Transcation
09/4/2006	Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay & CO, from Madras Go down.
10/4/2006	10 Nos of Intel Celeron @ 15000 per unit received from Jayaram and Co, and sent to Madras Go down.
12/4/2006	2Nos of Intel Premium III received from Vijay & CO, as it was not in a working position.
14/4/2006	2Nos of Intel Celeron returned to Jayaram & Co from Madras Go down.
14/4/2006	Physical Stock verification shows Shortage of 1 No Intel Pentium III.

**19. Create the following Inventory vouchers with data from any cost accounting book.**

- Purchase order
- sales order
- Rejection out
- Rejection in
- Stock journal
- Delivery note
- Receipt note
- Physical stock

**20.**In addition to the above mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.

#### **SUGGESTED READINGS:**

- Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; New Delhi
- Asok K. Nadhani (2018), Tally ERP Training Guide – 4th edition, BPB Publications; New Delhi
- Sajee Kurian, (2017) Learning Tally ERP 9 with GST, 1st edition, Blessings Inc, Mumbai.
- Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP 9,
- Shraddha Singh (Author), Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Software for Business and Accounts, V&S Publishers, New Delhi

***COURSE OBJECTIVES:*****To make the students**

1. To understand the financial management concept and its importance and its applications in business, their relationship with the business environment and the role and functions of chief financial officer.
2. To know the concept of time value of money and the rationale for using the time value of money concept in capital budgeting techniques for evaluations of business proposals.
3. To recognize the availability of different source of capital and computation of cost of capital.
4. To recognize the importance of financial leverage, dividend policies and capital structure theories and its application in business.
5. To comprehend on the importance working capital, its determination and application.
6. To understand the nature, importance, structure of corporate finance related areas.

***COURSE OUTCOMES:*****Learners should be able to**

1. Understand the role of a financial manager, and their role in taking decisions professionally.
2. Demonstrate knowledge and compute value of money over time and apply the concept to Evaluate the business proposal applying capital budgeting techniques
3. Compute the cost of capital and financial leverage to estimate the optimal capital structure.
4. Comprehend the knowledge of assessing the working of organization to assess the liquidity position of the firm.

5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and co
6. Apply the concept to Evaluate the business proposal applying capital budgeting techniques

### **UNIT I Finance Function and Sources of Finance**

Meaning, nature and scope of finance goal – profit vs. wealth maximization; Finance decisions – investment, financing and dividend decisions. Role of finance manager – Treasurer Vs. Controller. Agency conflict and agency cost.

Indian financial System

**Long Term Sources of Finance:** Equity, Debentures, Preference Shares, Long term loan, Private equity, Venture capital and Angel investor.

**Short term Sources of Finance :** Short term loan, commercial paper, certificate of deposits, commercial paper, bill of exchange, factoring.

### **UNIT II Time value of Money and Capital Budgeting**

**Time value of money :** Present value, future value, Annuity, Annuity Due, Perpetuity, Amortization schedule

**Principles of capital budgeting** – method of investment analysis – payback, APR, NPV, IRR discounted cash flow – risk and return decision – profitability index

### **UNIT III Capital Structure and Cost of Capital**

**Capital Structure:** forms – importance – optimal capital structure – theories – Factors determining capital structure – changes in capital structure – capital gearing

**Cost of Capital:** Cost of capital – meaning – significance – classification of cost – determination problems – computation of cost of specific sources of finance (cost of Debt, Equity & Preference shares, Retained earnings) – Computation of weighted average cost of capital, Marginal cost of capital.

### **UNIT IV Leverage and Dividend Policy**

**Leverages:** Meaning – Types – Financial Leverage – Operational Leverage – Composite – Working Capital Leverage.

**Dividend:** Approaches – determinants – types of dividend policy – effects and objects of bonus issue – Dividend theories and Models - Walter's Model, Gordon's Model and MM approach

### **UNIT V Working Capital Management**

Meaning - concept – kinds – importance of adequate working capital - determinants of working capital - working capital policy - estimation of working capital – operating cycle/ cash conversion cycle



**Cash Management** :optimal cash, cash budget

**Inventory Management** :EOQ, Reorder level

**Receivables Management** : Credit policy, receivables matrix.

***Note: Theory : 60 Marks and Problems : 40 Marks***

**SUGGESTED READINGS:**

1. Richard A. Brealey (Author), Stewart C. Myers (Author), Franklin Allen (Author), Pitabas Mohanty (2018), Principles of Corporate Finance, McGraw Hill, New Delhi.
2. Aswath Damodaran (2018), Applied Corporate Finance, 4th edition, , Wiley India, New Delhi.
3. Stephen A. Ross et.al (2017), Corporate Finance, McGraw Hill, New Delhi.
4. Aswath Damodaran (2018), Corporate Finance Theory and Practice 2nd edition, Wiley India, New Delhi.
5. Pandey. I.M. (2016). Financial Management, 11th edition, Vikas Publishing House, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To understand the importance of operation research and to gain knowledge on Linear programming
2. To gain the knowledge of transportation models and its application.
3. To obtain knowledge on Assignment and Queueing Theory concepts and its application in optimization of resources.
4. To understand Inventory control mechanism and its importance in cost minimization.
5. To understand the network analysis and its application in project management.
6. To enhance learner knowledge in optimal use of performance measures of queues, optimal use of Inventory and Network scheduling with various applications in mathematics

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the principles and techniques of Operations Research and their applications in decision-making.
2. Formulate linear programming (LP) models and understand the cost minimization and profit maximization concepts.
3. Apply mathematical methods for large-scale transportation, assignment models and inventory models.
4. Realize and apply mathematical techniques in getting the best possible solution to a problem involving limited resources.
5. Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills.
6. course concentrates on Linear programming, transportation model, Queueing theory and Inventory

**UNIT I Operations Research and Linear Programming**

Introduction to Operations Research – Application in Management Decision Making – Linear Programming: Formulation of LPP – Graphical Solution to LPP – Simplex Method (using slack variables only)

**UNIT II Transportation Model**

Transportation Model: Introduction – Mathematical Formulation – Finding Initial Basic Feasible Solutions – Optimum Solution for Nondegeneracy and Degeneracy Model - Unbalanced Transportation Problems and Maximization case in Transportation Problem.

**UNIT III Assignment Problem and Queueing Theory**

The Assignment problem - Mathematical Formulation of the Problem – Hungarian Method – Unbalanced Assignment Problem- Maximization Case in Assignment Problem - Travelling Salesman Problem.

Queueing Theory : Introduction – Characteristics of Queueing System. Problems in  $(M/M/1):(\infty/FIFO)$  and  $(M/M/1):(N/FIFO)$  models

#### **UNIT IV Inventory Control**

Inventory Control: Introduction – Costs involved in Inventory – Deterministic EOQ Models : Purchasing Model without and with Shortage, Manufacturing Model without and with Shortage - Price Break

#### **UNIT V Networking Problem**

PERT and CPM: Network Representation – Calculation of Earliest expected time, latest allowable occurrence time. CPM - Various Floats for Activities – Critical Path : PERT – Time Estimates in PERT- Probability of Meeting scheduled date of Completion of Projects

#### **SUGGESTED READINGS :**

1. Frederick S. Hillier, Gerald J. Lieberman, Bodhibrata Nag, Preetam Basu (2017), *Introduction to Operations Research*, 10th edition, McGraw Hill Education, New Delhi.
2. J.K. Sharma (2017). *Operations Research - Theory and Applications.*, 6th edition, Laxmi Publications, New Delhi.
3. G. Srinivasan (2017), *Operations Research: Principles and Applications*, PHI, New Delhi
4. Taha (2014), *Operations Research: An Introduction*, 9th edition, Pearson education, New Delhi.
5. PK Gupta, D.S Hira (1976), *Operations Research*, S Chand Publishing, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To Explain the core concepts of costing, costing types and its importance in managing a business
2. To develop a conceptual framework of costing and to acquaint the participants with the tools, techniques
3. To know the process of cost reduction and control in the realm of decision making.
4. To familiarizes students with the various concepts and elements of cost
5. To Create cost consciousness among the students
6. To provide the students knowledge about use of costing data for Planning, Control and decision making

**COURSEOUTCOMES:**

Learners should be able to

1. Explain the core concepts of costing, costing types and its importance in managing a business
2. Develop a conceptual framework of costing and to acquaint the participants with the tools, techniques and process cost reduction and control in the realm of decision making
3. Compute using different costing methods.
4. Demonstrate capabilities of teamwork, problem-solving and critical thinking
5. Communication skills related to finance decisions.
6. Reconcile Cost and Financial Accounting.

**UNIT I Process Costing**

Weighted - Average and FIFO

Weighted - Average process Costing; FIFO Process Costing; Materials Issued at Various Stages; Process Costing with Multiple Departments; Journal Entries for Process Costing; Impact of Flexible Manufacturing and JIT on Process Costing.

Process Costing - Addition of Materials, Spoilage and Defective Units

Addition of Materials; Accounting for Spoilage; Abnormal Gain; Accounting for Rework; Reworked in a Separate Process; Accounting for Scrap Material and Waste.

**UNIT II Job Costing and Batch Costing**

Nature, Purpose and Procedure of Job Costing, Recording and Controlling Costs in Job order Costing, Forms used in Job order Costing, Tenders and Quotations, Nature and use of Batch Costing, Determination of Economic batch quantity.

**Unit IIIService Costing**

Meaning of Service Costing; Transport Costing; Power Costing; Canteen Costing; Hospital Costing; Educational Institute.

#### **Unit IV Reconciliation of Costing profit with Financial Profit**

Need for reconciliation, reasons for disagreements in Profit, procedure for reconciliation

#### **Unit V Cost Control and Cost Reduction**

Meaning, Elements, Scheme and techniques of Cost control, Essentials for success of cost control, meaning of cost reduction, areas of cost reduction, tools and techniques of cost reduction, distinction between cost control and Cost reduction

#### **SUGGESTED READINGS:**

1. Khan, M. Y. & P.K. Jain (2017), Cost Accounting, 2nd edition, McGraw Hill, New Delhi
2. Jain S. P, K.L. Narang and Simmi Agarawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers
3. Tulsian P.C., Tulsian Bharat (2016), Cost Accounting for CA- IPC (Group-I) 9th edition, S.Chand, New Delhi.
4. Banerjee H (2014), Cost Accounting Theory and Practice, 13th edition, Prentice Hall India Learning Private Limited, New Delhi.
5. M N Arora (2012), Cost Accounting: Principles & Practice, Vikas Publishing, 12th edition, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To comprehend on the concept financial markets, instruments and financial institution and its role in economic development
2. To understand the regulatory bodies governing the functioning of financial markets and financial institution
3. To analyze the structure of financial markets and its functions
4. To provide knowledge on Financial System of India and
5. To provide knowledge on Financial System of India and to familiarize the structure of financial markets
6. To familiarize the structure of financial markets

**COURSE OUTCOMES:****Learners should be able to**

1. Comprehend on the concept financial markets, instruments and financial institution and its role in economic development
2. Understand the regulatory bodies governing the functioning of financial markets and financial institution
3. Obtain the capacity to do lifelong learning on financial markets, instruments, financial institution and its applications.
4. To communicate orally and in written format about the financial markets and institutions
5. The course includes Money Market, Money Market Instruments, Capital Market, Depository System and various types of Financial Institutions
6. Course includes Money Market, Money Market Instruments, Capital Market, Depository System and various types of Financial Institutions

**UNIT-I: Nature and Role of Financial System and Institutional Regulatory Framework**

An overview of the Indian Financial System – Financial Sector Reforms – - . Role of Financial System in Economic Development.

Institutional Regulatory Framework: Introduction, Importance, and Functions of RBI – RBI and Monetary Policy - Promotional Role of RBI; SEBI: Organization Structure - Objectives – Powers and Functions – SEBI Regulations relating to Capital Markets – Investors Education and Protection.

**UNIT-II: Money Market:**

Concept, Features, Functions and Significance of Money Market; Money Market Instruments; Segments of Money Market – Call / Notice Money Market - Commercial Bills Market - Treasury

Bills Market – Discount and Acceptance Markets - Commercial Papers – Certificates of Deposit – Repo Instruments; Role and Challenges of Money Market in India.

### **UNIT- III: Primary Market and Foreign Capital:**

Concept, Features, Functions and Significance of Capital Market; Structure and Recent Developments of Capital Market in India; Primary Market / New Issues Market: Initial Public Offer (IPO) – Follow on Public Offer (FPO) – Rights Issue – Private Placements – Preferential Issues – Bonus Issues - Book-Building – American Depository Receipts (ADRs) – Global Depository Receipts (GDRs) – Foreign Currency Convertible Bonds (FCCBs); Players in New Issue Market; Role and Importance of Primary Market in Economic Development.

Foreign Capital: Foreign Capital as a Source of Finance, Place of Foreign Capital in the Overall Framework of Indian Financial System, The Regulatory Framework and NRI Investments.

### **UNIT-IV: Secondary Market:**

Stock Exchanges – Organisation – Functions - Players - Management and Membership; Listing of Securities; Trading and Settlement Systems; Stock Market Indices; Bond Market: Significance – Functions – Participants; Depositories and Custodians – National Securities Depository Limited (NSDL) – Central Depository Services Limited (CDSL) – The Stock Holding Corporation of India Limited (SHCIL) - Recent Developments in Stock Market.

### **UNIT-V: Non-Banking Financial Institutions and Financial instruments.**

Concept and role of non-banking financial Institutions; source of finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Financial Instruments: Equity Shares, New Issue Market and Secondary Market- The Allocative and Operational Efficiency, Preference Shares, Private Placement-Channels, Debentures and Other Fixed Income Securities, Engineered Financial and Monetary Instruments.

### **SUGGESTED READINGS:**

1. Bhole and Jitendra Mahakud,(2017), Financial Institutions and Markets, McGraw Hill, New Delhi
2. Frederic S. Mishkin (2017), Financial Markets and Institutions, 8th edition, Pearson education, New Delhi.
3. Gurusamy , S (2015), Financial Markets and Institutions, 4th edition, McGraw Hill, New Delhi
4. Kohn, (2013), Financial Institutions and Markets, Oxford University Press, New Delhi.
5. N. K. Gupta , Monika Chopra (2010), Financial Markets, Institutions and Services, , 2nd edition, Ane Books Pvt. Ltd

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

19CMP205A

Semester – II  
4H – 4C

Instruction Hours / week: L: 4 T: 0 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

To make the students

1. To understand of investment concepts and investment avenues available
2. To calculate the intrinsic value of securities and understand risk-return relationship
3. To know about the fundamental analysis
4. To know about the technical analysis and its application.
5. To comprehend the investment theory and its relevance in the current context.
6. To recognize different performance measures and evaluate the performance of the portfolio.

**COURSE OUTCOMES:**

Learners should be able to

1. Choose the appropriate investment avenues based on the individual risk return profile
2. Calculate the intrinsic value and evaluate the performance based on risk-return
3. Select the security based on the fundamental and technical analytical tools
4. Evaluate the performance of the portfolio using the different measures
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of diversification risk

**UNIT I Investment Basics**

Concepts of investment – Sources of investment information – Investment Instruments – Investment cycle

**UNIT II Valuation of securities and Analysis of Risk and Return**

Bond and fixed income instruments valuation – valuation of equity and preference shares.

**Analysis of risk and Return**

Concept of total risk, factors contributing to total risk : default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,.

Risk and risk aversion. Capital allocation between risky and risk free assets – Utility analysis.

**UNIT III Fundamental and Technical Analysis Fundamental Analysis**

Concept of intrinsic value. Objectives and beliefs of fundamental analysts. Economy-Industry-Company framework, Economic analysis and forecasting.

**Technical analysis:** Points and figures chart, bar chart, RSA, RSI, Moving average analysis, MACD, Japanese Candlesticks.



#### ***UNIT IV Portfolio Theory***

Market mechanism, testable hypothesis about market efficiency, implications of efficiency market hypothesis for security analysis and portfolio management. Asset pricing theories, CAPM and Arbitrage pricing theories.

Modern portfolio theory – Asset allocation decision, Markowitz diversification model, selecting an optimal portfolio – Sharpe single index model. Process of portfolio management – International Diversification.

#### ***UNIT V Performance Evaluation***

Sharpe, Treynor and Jensen's measure. Portfolio revision – Active and passive strategies and formula plans in portfolio revision Problems.

**Note:** This Paper consisting of 80% Theory and 20% Problem.

#### **SUGGESTED READINGS :**

1. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10<sup>th</sup> edition, McGraw-Hill.
2. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5<sup>th</sup> edition, McGraw Hill
3. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd edition, PHI, New Delhi.
4. Dhanesh kumar Khatri, (2010), Investment management and Security analysis – Text and cases, 2<sup>nd</sup> edition, Laxmi Publications, New Delhi.
5. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2<sup>nd</sup> edition, Pearson Education.

**COURSE OBJECTIVES:**

To make the students

1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.
6. To understand the Job analysis and Design

**COURSE OUTCOMES:**

Learners should be able to

1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.
6. consists of Job Analysis, Job Evaluation, Orientation, Performance Appraisal, Rewards, Punishment, Industrial Relations, Collective Bargaining and Grievances Handling

**UNIT I HRM and latest trends in HR**

Human resource management - introduction to Human Resource Management– Functions and importance of HRM – Globalization and challenges to HR manager –Diversity management – Strategic Human resource management – HR audit accounting - HR analytics

**UNIT II HRP, Selection, Recruitment and Job Analysis**

Human Resource Planning and Staffing - Human resource planning and forecasting – Job Analysis – Recruitment – Employee testing and selection – Interviewing for selection – Employee Socialisation – Employee termination and Exit interviews. Job analysis and Design – Process of Job Analysis - Job description, Job specification, Job rotation, Job enrichment- Job enlargement – Job enhancement - Recruitment and selection: Sources of recruitment, Recruitment process – Process of selection - Induction and Placement.

### **UNIT III Training, Performance Management and career development.**

Training Need assessment - Designing Training Programs – Methods and Techniques of Training and Development – training evaluation – Management development programs - Talent Management – techniques of performance appraisal – Orientation – Socialization – Process of socialization – Strategies. Training – Training process - Performance appraisal- Process – Traditional and Modern Methods - 360° - 720° feedback – Ethics of performance appraisal - challenges to performance appraisal – career and development planning- mentoring – coaching – succession planning

### **UNIT IV Compensation and Reward**

Compensation and Reward Management Factors influencing pay rates – Components of compensation – Types of incentives and rewards – Employee benefits and services - Executive compensation – Employee social security – Employee engagement

### **UNIT V Employee Relations.**

Employee Relations - Managing employee relations – Grievance Management - organizational discipline – dispute settlement – Collective bargaining – Employee Health and Safety – IHRM and Managing Expatriates - Quality of Work life – Concepts – Methods to improve quality of work life

### **SUGGESTED READINGS:**

1. Dessler, G. and Bijju Varkkey (2017). Human Resource Management, 15th edition, Pearson Education, New Delhi.
2. Aswathappa, K. (2017). Human Resource Management, 68th edition, McGraw Hill Education, New Delhi.
3. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst (2015), Human Resource Management, 11th edition, Wiley, New Delhi.
4. George W Bohlander and Scott, Snell, (2016). Principles of Human Resource Management, 16th edition, Cengage India, New Delhi.
5. Scott Snell, George Bohlander, Veena Vohra (2010), Human Resources Management: A South Asian Perspective, 1st edition, Cengage India, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To know about the concepts of advertising.
2. To know about the various types of advertising
3. To understand the motivational aspects of salesmen
4. To understand the concept of sales force management
5. To know about the social effects of advertising
6. To know about the promotional strategy.

**COURSE OUTCOMES:****Learners should be able to**

1. Knowing the concepts of advertising.
2. Getting the details about the various types of advertising
3. Understanding the motivational aspects of salesmen
4. Understanding the concept of sales force management
5. Knowing about the social effects of advertising
6. Knowing about the promotional strategy.

**UNIT 1 *Overview of Advertising Management:***

Introduction, Meaning and Framework of Advertising; Defining Advertising; Advertising to Persuade the Buyer; Importance of Advertising in Marketing; Role of Advertising in Marketing Mix and Positioning; Advertisers and Advertising Agencies; Choosing an Advertising Agency, Emerging Areas of Growth, Shifting patterns of consumption; Factors that Affect Marketing and Advertising

**UNIT 2 *Setting Advertising objectives & Understanding Persuasive Messages:***

Introduction, Marketing Objectives; Advertising Objectives, Sales-oriented/ Behavioural objectives, Communication-oriented objectives; The DAGMAR Approach to Setting Objectives and Measuring, Advertising Effectiveness; Kinds of Advertising Objectives; The

Advertising Communication System, The communication process, The advertising exposure model; The Need for Clear Understanding of Objectives

*Understanding Persuasive Messages:* Introduction, Communication Response Hierarchy, Securing Attention; Interpretation and Processing of Information; Persuasion; Attitude Change, Factors that influence or change attitudes; Theories of Advertising

### **UNIT 3: Advertising Copy and Design strategy:**

Introduction, Advertising Copy, Types of advertising copy; Creativity in Advertising; Copy Testing Methods; Visual Strategies, Art department specialists, Developing a layout, Power of synergy

*Media Planning:* Introduction, Media Objectives; Media Options; Measuring Media Audiences; Determining Media Weight; Media Schedule Decisions; Space and Time Buying; Cost Considerations; The Role of a Media Planner and a Media Buyer; Media Trends

*Advertising Budgets:* Introduction, Factors Influencing Budget Setting, Typical Spending Patterns, Common Budgeting Approaches, Budgeting Methods, Decision Support System (DSS), Structure of DSS, Allocating the Marketing Communication Budget

### **UNIT 4 Structure of an Advertising Agency and Ethics in Advertising**

Introduction, Overview of an Advertising Agency; Departments of an Advertising Agency, Creative department, Media department, Client servicing department, Marketing research department; Ancillary Services; Interfacing with Client's Organisation; Integration of Services

*Ethics in Advertising:* Introduction, Perceived Role of Advertising; The Advertising Standards Council of India (ASCI); Forms of Ethical Violations; Misleading advertising; Advertising to children, Product endorsements, Stereotyping, Cultural, religious and racial sensitivity in advertising, Obscenity in advertising

### **UNIT 5 Sales Promotion:**

Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns

### **SUGGESTED READINGS:**

1. Belch (2017), Advertising and Promotion: An Integrated Marketing Communications Perspective, 9th edition, Mc Graw Hill, New Delhi.

2. JaishriJethwaney (Author), Shruti Jain (2012), Advertising Management, Oxford University Press, New Delhi.
3. Clow(2013), Integrated Advertising, Promotion and Marketing Communications, 6th edition, Pearson Education, New Delhi.
4. Chunawalla, S.A. (2007). Advertising, Sales and Promotion Management. New Delhi: Himalaya Publishing House.
5. PANKHURI BHAGAT (2015), Advertising & Sales Promotion, SBPD PUBLISHING HOUSE

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

**COURSE OUTCOMES:****Learners should be able to**

1. Comprehend on the concepts related to assessment, assessee, Income heads and the Income Tax laws.
2. Compute Income Tax Returns.
3. Formulate the Income Tax calculations by critically analyzing the assessee's situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

**UNIT I BASIC CONCEPTS**

An Overview of Income Tax Act, 1961 : Background, Important definitions- Income - Agricultural Income - Assessee - Previous year - Assessment year, Residential Status, Basis of Charge, Scope of Total Income, Tax Rates in accordance with the applicable Finance Act for the relevant assessment year.

**UNIT II COMPUTATION OF INCOME UNDER THE HEAD OF SALARY AND COMPUTATION OF INCOME UNDER THE HEAD OF HOUSE PROPERTY**

Salary – Coverage, Employer and Employee Relationship, Allowances, Monetary and Non-Monetary Perquisites – Valuation and Taxability, Profits in lieu of Salary, Deductions against Salary, Incomes exempt from Tax and not includible in 'Salary', Deduction to be made from salary in respect of Provident Fund under the provisions of the Provident Fund and Miscellaneous Provisions of Act 1952 and tax treatment of employers' contribution to Provident Fund, Tax Deducted at Source on Salary Income and Compliances.

Computation of Income under the head of House Property : Chargeability, Owner of house property, Determination of Annual Value, Deduction from Net Annual Value, Treatment of Unrealized Rent, Arrears of Rent, Exemptions, Computation of Income from a let out House Property, Self-Occupied Property.

**UNIT III COMPUTATION OF INCOME – PROFITS AND GAINS FROM BUSINESS AND PROFESSION :**

Profits and Gains from Business and Profession: Business and Profession – An overview, Chargeability, Profits and Losses of Speculation Business, Deductions Allowable, Expenses Disallowed, Deemed Profits u/s 41, Maintenance of Accounts, Tax Audit, Presumptive Base Taxation.

Chargeability, Capital Gains, Capital Assets & Transfer, Types of Capital Gains, Mode of Computation of Capital Gains, Exemptions and Deduction, Special Provision – Slump Sale, Compulsory Acquisition, Fair Market Value, Reference to valuation officer.

#### **UNIT IV COMPUTATION OF INCOME FROM OTHER SOURCES :**

Taxation of Dividend u/s 2(22)(a) to (e), Provisions relating to Gifts, Deductions, Other Miscellaneous Provisions.

Exemptions/Deduction, Clubbing provisions, Set Off and/or Carry Forward of Losses, Rebate and Relief : Income's not included in Total Income, Tax holidays, Clubbing of Income, Aggregation of Income, Set off and/or Carry forward of losses, Deductions (General and Specific), Rebates and Reliefs.

#### **UNIT V COMPUTATION OF TOTAL INCOME AND TAX LIABILITY**

TDS/TCS, Returns, Refund & Recovery : Tax Deduction at Source 'TDS' & Tax Collection at Source 'TCS', Advance Tax & Self-Assessment Tax 'SAT', Returns, Signatures, E-Filing, Interest for default in furnishing return of Income, Collection, Recovery of Tax, & Refunds, Assessment, Appeals, Revisions, Settlement of Cases, Penalties etc., Assessment, Appeals & Revisions, Settlement of Cases, Penalties, Offences & Prosecution.

Tax Planning & Tax Management : Tax Planning, Tax Management and Tax avoidance through legitimate tax provisions, Various Avenues.

International Taxation – An Overview : Double Taxation Avoidance Agreement 'DTAA', Residency Issues, Tax Heaven, Controlled Foreign Corporation (CFC), Concept of Permanent Establishment, Business Connection, General Anti Avoidance Rules 'GAAR', Advance Ruling – Practical Aspect, Transfer Pricing – An Overview.

**Note:** Distribution of marks - 30% theory and 70% problems

#### **SUGGESTED READINGS**

1. Dr. H.C Malhotra, Dr. S P Goyal (2019), Income Tax Law and Practice, 60<sup>th</sup> edition, Sathya Bawan Publication, New Delhi.
2. Dr. Girish Ahuja, Dr. Ravi Gupta (2018), Direct Taxes Law and Practices, 10<sup>th</sup> Edition Wolters Kluwer India Pvt Ltd, New Delhi.
3. CA Atin Harbhajanka (Agarwal) (2018), Income Tax Law and Practice, 2<sup>nd</sup> Edition Bharat Law House Pvt Ltd, New Delhi.
4. Dr. Vinod K. Singhania, Dr. Kapil Singhania (2018), Direct Taxes Law and Practice, Taxmann Publication Pvt Limited, New Delhi.
5. Monica Singhania Vinod K Singhania (2019), Students Guide To Income Tax including GST, 61<sup>st</sup> edition, Taxmann Publication Pvt Limited, New Delhi.
6. Direct Tax Law and Practice (2018), The Institute of Company Secretaries of India, MP Printers.



<b>19CMP211</b>	<b>ADVANCED EXCEL FOR BUSINESS (PRACTICAL)</b>	<b>Semester – II 4H – 2C</b>
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Instruction Hours / week: L: 0 T: 0 P: 4

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

To make the students

1. To prepare template to present the financial data for supporting analysis.
2. To use advanced formula in financial calculations
3. To use visualization tools to represent the financial data graphically
4. To forecast the financial data using the inbuilttools
5. To Understand and apply Sensitivity analysis on models like Goal Seek.
6. To Understand the Scenarios; for financial decision-making

**COURSEOUTCOMES:**

Learners should be able to

1. Apply advanced formulas to lay data in readiness for financial analysis
2. Use advanced techniques for financial report visualizations
3. Leverage on various methodologies of summarizing financial data
4. Understand and apply Sensitivity (“What-if”) analysis models like Goal Seek ,
5. Understand and apply Scenarios; Excel models for financial decision-making
6. Exhibit communication skills to communicate the output derived from theprogram.

**EXERCISES**

**CorporateFinancialStatements**-Organizingandcreatingspreadsheets;enteringandformatting data values; entering expressions for calculating values; linking worksheets; splitting screens to facilitate working between severalworksheets

**Analysis of Financial Statements** - Using logical IF statements; using conditional formatting to callattentiontoconditionsthatneedcorrecting;pastinganExceldocumentintoaWorddocument

**Forecasting Annual Revenues** - Creating, validating, and using linear, quadratic, cubic, and exponential regression models to fit the trends of historical data; creating various types of charts (e.g., scatter diagrams, forecast charts, error patterns, and downside risk curves); estimating the accuracy of forecasts; expressing forecast accuracy in terms of confidence limits and downside risk curves.

**Forecasting Financial Statements** - Using forecasts of revenues to forecast financialstatements; using Excel’s Scenario Manager to do sensitivityanalysis

**Forecasting Seasonal Revenues** - Creating a seasonally-adjusted forecasting model by joining seasonal adjustments to an annual trend line or a moving average trend line; using error feedback to correct a model so that the average error is zero; using period values to update annual forecasts and revise themodel

**Time Value of Money** - Using Excel's financial functions for calculating the present value of a future amount, the future value of a present amount, the net present value of a series of cash flows, periodic payments for mortgages and loans, etc.; linking an Excel worksheet to a Word document.

**Cash Budgeting** - Organizing a spreadsheet into modules for different parts of a company and linking results; using a one-variable input table for sensitivity analysis to evaluate alternate operating tactics.

**Cost of Capital** - Calculating the weighted average cost of capital (WACC); using Excel's Goal Seek and Solver tools to find the value of an independent variable (e.g., return on equity) to satisfy a related goal (e.g., a specified WACC); evaluating the WACC for different amounts of capital raised and creating charts to display the results.

**Profit, Break Even, and Leverage** - Calculating profits from a firm's cash flows; using Excel's Solver tool to determine the sales volume needed to break even; evaluating a firm's operating, financial, and combined leverages

**Capital Budgeting:** - Organizing spreadsheets to move from sales revenues to after-tax cash flows; using Excel's financial functions to calculate depreciation schedules; calculating financial measures of success, such as net present value and internal rate of return; using nested IF statements to determine the discounted years to break even; creating two-variable input tables for sensitivity analysis; using Excel's Solver tool to determine changes that must be made to achieve specified goals, such as a specified net present value or discounted years to break even.

**Applications of Capital Budgeting** - Creating spreadsheets that evaluate the financial payments from various types of capital investments; using one- and two-variable input tables to analyze the sensitivity of financial payoffs to changes in conditions

**Capital Budgeting: Risk Analysis with Scenarios** - Using Excel's Scenario Manager to analyze the effects of various combinations of conditions (e.g., best-on-best, most probable, and worst-on-worst) on future payoffs.

**Capital Budgeting: Risk Analysis with Monte Carlo Simulation** - Using Excel's tools for Monte Carlo simulation; using Excel's random number generator to generate random numbers that follow different probability distributions (e.g., uniform, normal, and triangular distributions) and use the results.

**Valuation of Common Stocks** - Determining the value of shares of common stocks from their expected future cash flows and an investor's expected rate of return; performing sensitivity and risk analysis related to the value of stocks.

**Valuation of Bonds** - Determining the value of bonds from their fixed future cash flows and an investor's expected rate of return; performing sensitivity and risk analysis related to the value of bonds; evaluate the effect of call date on a bond's value.

**SUGGESTED READINGS:**

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
3. Manohar Hansa Lysander (2016), Data Analysis and Business Modeling Using Microsoft Excel , PHI, New Delhi.
4. K. Scott Proctor (2010), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, 2nd edition, Wiley, New Delhi.
5. Chandan Sengupta (2011), Financial Analysis and Modeling using Excel and VBA, 2nd edition, Wiley, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. To understand and apply tools and techniques to analyse the financial statement analysis.
3. To critically evaluate the results of the tools applied, interpret the result.
4. To communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. To utilize the knowledge of financial statement analysis for lifelong practice.
6. To prepare Cash flow and fund flow statements.

**COURSE OUTCOMES:****Learners should be able to**

1. Comprehend the Concept of Financial reporting standards, difference between IFRS and IAS and the users of the financial statements for the decision making.
2. Understand and apply tools and techniques to analyse the financial statement analysis.
3. Critically evaluate the results of the tools applied, interpret the result.
4. Communicate orally and in written form the financial statement analysis, and results interpretation of the results.
5. Preparation of statement of cash and fund flow.
6. Critically evaluate the results of the tools financial analysis.

**UNIT I : FINANCIAL REPORTING**

Accounting Standards, Accounting Standards Interpretations and Guidance Notes on various accounting aspects issued by the ICAI and their applications.

Overview of International Accounting Standards (IAS)/International Financial Reporting Standards (IFRS)- Interpretations by International Financial Reporting Interpretation Committee (IFRIC), Significant difference vis-a-vis IAS and IFRS.

Corporate Financial Reporting – Issues and problems with special reference to published financial statements

**UNIT II FINANCIAL STATEMENTS - AN INTRODUCTION**

**Traditional Assumptions of the Accounting Model :** Business Entity - Going Concern or Continuity - Time Period - Monetary Unit - Historical Cost - Conservatism - Realization - Matching - Consistency - Full Disclosure - Materiality - Industry Practices - Transaction Approach - Cash Basis - Accrual Basis

**The Financial Statements** :Balance Sheet (Statement of Financial Position) - Statement of Stockholders' Equity (Reconciliation of Stockholders' Equity Accounts) - Income Statement (Statement of Earnings) - Statement of Cash Flows (Statement of Inflows and Outflows of Cash)

**Auditor's Opinion** :Auditor's Report on the Firm's Internal Controls - Report of Management on Internal Control over Financial Reporting

**Basic Elements of the Balance Sheet** :Assets - Liabilities - Stockholders' Equity - Quasi-Reorganization - Accumulated Other Comprehensive Income - Equity-Oriented Deferred Compensation - Employee Stock Ownership Plans (ESOPs) - Treasury Stock - Stockholders' Equity in Unincorporated Firms

**Basic Elements of the Income Statement** :Net Sales (Revenues) • Cost of Goods Sold (Cost of Sales) • Other Operating Revenue • Operating Expenses • Other Income or Expense

### UNIT III FINANCIAL ANALYSIS – 1

**Common-Size Analysis (Vertical and Horizontal), Year-to-Year Change Analysis**

**Ratio Analysis** - Liquidity of Short-Term Assets

**Current Assets, Current Liabilities, and the Operating Cycle**

Cash - Marketable Securities - Receivables - Inventories - Prepayments - Other Current Assets - Current Liabilities

**Current Assets Compared with Current Liabilities**

Working Capital - Current Ratio - Acid-Test Ratio (Quick Ratio) -Cash Ratio

**Income Statement Consideration when Determining Long-Term**

**Debt-Paying Ability-** Times Interest Earned

**Balance Sheet Consideration when Determining Long-Term**

**Debt-Paying Ability**

Debt Ratio - Debt/Equity Ratio

### UNIT IV FINANCIAL ANALYSIS - 2

**Profitability Measures**

Net Profit Margin - Total Asset Turnover - Return on Assets - DuPont Return on Assets - Interpretation Through DuPont Analysis - Variation in Computation of DuPont Ratios Considering Only Operating Accounts - Operating Income Margin - Operating Asset Turnover - Return on Operating Assets - Sales to Fixed Assets - Return on Investment (ROI) - Return on Total Equity - Return on Common Equity - The Relationship Between Profitability Ratios - Gross Profit Margin For the Investors

**Earnings per Common Share, Price/Earnings Ratio, Dividend Payout, Dividend Yield**

**Book Value per Share**

**Basic Elements of the Statement of Cash Flows**

**Financial Ratios and the Statement of Cash Flows**

Operating Cash Flow/Current Maturities of Long-Term Debt and Current Notes - Payable - Operating Cash Flow/Total Debt - Operating Cash Flow per Share - Operating Cash Flow/Cash Dividends

### UNIT V THE USERS OF FINANCIAL STATEMENTS

**Financial Ratios as Perceived by Commercial Loan Departments** :Most Significant Ratios and Their Primary Measure • Ratios Appearing Most Frequently in Loan Agreements.

*Financial Ratios as Perceived by Corporate Controllers :Most Significant Ratios and Their Primary Measure • Key Financial Ratios Included as Corporate Objectives*

*Financial Ratios as Perceived by Certified Public Accountants*

*Financial Ratios as Perceived by Chartered Financial Analysts*

*Financial Ratios Used in Annual Reports*

**Note:** Distribution of marks - 40% theory and 60% problems

**SUGGESTED READINGS:**

1. Subramanyam, K. R. and John, J.W.(2014), “Financial Statement Analysis”, 10th Edition, Tata McGraw Hill, New Delhi.
2. Stephen H. Penman (2014) “Financial Statement Analysis and Security Valuation”, 4th Edition, Tata McGraw Hill, New Delhi.
3. M.S Narasimhan (2016), Financial Statement Analysis, 1st Edition, Cengage Learning India Private Limited, New Delhi.
4. Charles H. Gibson (2013), Financial Statement Analysis, 13th edition, Cengage Learning India Private Limited, New Delhi.
5. Lawrence Revsine , Daniel Collins , Bruce Johnson , Fred Mittelstaedt , Leonard Soffer (2015), Financial Reporting and Analysis, 6th Edition, McGraw-Hill Education, New Delhi.
6. Deepa Agarwal (2017), Financial Reporting and Auditors Responsibility, 2nd edition, Bloomsbury Professional India, New Delhi.
7. Deepa Agarwal (2018), The Law & Practice of Financial Reporting and Auditor’s Responsibilities under Companies Act, 2013,1st edition, Bloomsbury Professional India, New Delhi.

<b>19CMP302</b>	<b>BUSINESS RESEARCH METHODS AND TECHNIQUES</b>	<b>Semester – III 4H – 4C</b>
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Instruction Hours / week: L: 3 T: 1 P: 0

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**

To make the students

1. To understand the basic framework of research and research process and its important in business decision.
2. To develop an understanding of various research designs and sampling techniques and its application.
3. To identify appropriate sources of information and methods of data collection for solving a business issue.
4. To understand the selection of appropriate tools to analyse the quantitative and qualitative data.
5. To understand the ethical norms for research and select the best type of research report and be familiar with the content to be included in the report.
6. To gain the sampling techniques along with hypothesis testing.

**COURSE OUTCOMES :**

Learners should be able to

1. Assess the best suitable research type and formulate the research objective for the business problem.
2. Formulate the suitable research designs and select appropriate sampling techniques for the research.
3. Select the appropriate data collection method for solving the business issue
4. Decide the appropriate measurement scale for designing the instrument for data collection.
5. Apply appropriate analytical tools for the data collected and formulate a suitable suggestion for the business problem.
6. Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills and design a suitable research report based on the ethical norms of research.

**UNIT I Introduction to Research:**

Meaning of research; Types of research- Exploratory research, Conclusive research; The process of research; Research applications in social and business sciences; Features of a Good research study. Defining the Research problem; Management Decision Problem vs Management Research Problem; Problem identification process; Components of the research problem; Formulating the research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a research proposal and types of research proposals.

**UNIT II Research Design and Sampling Design**

Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey,

focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research Design.

Sampling concepts- Sample vs Census, Sampling vs Non-Sampling error; Sampling Design- Probability and Non Probability Sampling design; Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion.

### **UNIT III Sources of Data collection and instrument designing**

Primary and Secondary Data: Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method. Attitude Measurement and Scaling: Types of Measurement Scales; Attitude; Classification of Scales: Single item vs Multiple Item scale, Comparative vs Non-Comparative scales, Measurement Error, Criteria for Good Measurement. Questionnaire Design: Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method. Data Processing: Data Editing- Field Editing, Centralized in house editing; Coding- Coding Closed ended structured Questions, Coding open ended structured Questions; Classification and Tabulation of Data.

### **UNIT IV Univariate and Bivariate Analysis of Data:**

Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data- Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions, Measures of Central Tendency, Measures of Dispersion; Descriptive Analysis of Bivariate data. Testing of Hypotheses: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions. Chi-square Analysis: Chi square test for the Goodness of Fit; Chi square test for the independence of variables; Chi square test for the equality of more than two population proportions. Analysis of Variance: Completely randomized design in a one-way ANOVA; Randomized block design in two way ANOVA; Factorial design. Multivariate Analysis : Factor Analysis, Discriminate analysis, Cluster analysis

### **UNIT V Research Report Writing and Ethical code for research**

Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations. Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research

**Note:** Case study (20 Marks) and Theory 80 Marks

Chapter 4 – Theory will be covered here and practically applied using SPSS Practical



**SUGGESTED READINGS:**

1. Uma Sekaran, Roger Bougie (2018), *Research Methods for Business: A Skill-Building Approach*, 7th edition, Wiley, NewDelhi.
2. C.R. Kothari , Gaurav Garg (2018), *Research Methodology*, Fourth Edition, New Age International Publishers, NewDelhi.
3. Donald Cooper and Pamela Schindler (2017), *Business Research Methods*, 11th edition, McGraw Hill education, NewDelhi.
4. Zikmund William G. et.al (2016), *Business Research Methods*, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), *Research Methods for Business Students*, 7th edition, Pearson Education, NewDelhi.

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxations concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and customs and utilize for lifelong practical application.
6. To demonstrate custom duties in India

**COURSE OUTCOMES:****Learners should be able to**

1. Comprehend on the Concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxations concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.
6. Know the concept of input tax credit mechanism

**UNIT I CONCEPT OF INDIRECT TAXES**

Concept of Indirect Taxes at a glance : Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

**UNIT II BASICS OF GOODS AND SERVICES TAX 'GST'**

Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

**UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY :**

Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

**UNIT IV PROCEDURAL COMPLIANCE UNDER GST :**

Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.

#### **UNIT V OVERVIEW OF CUSTOMS ACT :**

Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

**Note:** Distribution of marks - 30% theory and 70% problems

#### **SUGGESTED READINGS :**

1. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
3. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/  
<https://icmai.in/TaxationPortal/GST/index.php>

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept financial services its impact on economy
2. To categorise financial services as fund based and fees-based services
3. To understand the application of the fee and fund-based services in economic development.
4. To communicate orally and in written form the understanding of financial services concepts and application.
5. To know the concept of Mortgages and Mortgage Investments
6. To understand the Credit Rating, venture capital and Securitization

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the Concept financial services its impact on economy
2. Categorise financial services as fund based and fees based services
3. Understand the application of the fee and fund based services in economic development.
4. Communicate orally and in written form the understanding of financial services concepts and application.

**Unit I Introduction**

Financial Services – Introduction, Growth of financial services industry in India, Fee based and Fund based Financial Services – Financial services contribution to Indian Economy.

**Unit II Fund Based**

Factoring – Forms of Factoring Vs Bill Discounting – Factoring Vs Credit Financing – Factoring Vs Forfeiting – Forfeiting in Indian Scenario - Evaluation of a Factor – Legal aspects of Factoring – Factoring Services in India – Bill of Exchange – Definition – Features.

Venture Capital Financing – Indian Scenario

Issue Management - Nature and scope of Merchant Banking – Regulation of Merchant Banking – Overview of Current Indian Merchant Banking Scenario – Problems faced by financial services sector in India - Procedural aspects of primary issue – Pre-issue Decision Making – Post Issue Management.

**Unit III Asset Based Financing**

Leasing – History and Development – Concept and Classification – Types – Advantages – Disadvantages - Legislative Framework – Supplier, Lessor, Lessee Relationship – Sub Lease – Default and Remedies – Lease Evaluation in Lessee's and Lessor's point of view.

Hire Purchase – Concept and Characteristics – Rate of Interest – Methods of reporting adopted for hire purchase transactions - Legal aspects – Tax implication frame work for Financial Evaluation

#### **Unit IV Mutual Funds**

Mutual fund Schemes, Asset management company, Mutual fund industry in India, Operation – Performance of mutual funds in India – SEBI guidance for Mutual Funds

#### **Unit V Credit Rating, venture capital and Securitization,**

Credit Rating – Concept – Types – Advantages and Disadvantages – Process – Credit Rating Agencies.

Securitization – Concept, Securitization as a Funding Mechanism, Securitization of Residential Real Estate – Mortgages and Mortgage Investments.

#### **SUGGESTED READINGS:**

1. Khan, M.Y. (2013). Financial Services (7th edition). New Delhi: Tata McGraw Hill.
2. Shanmugam, R. (2010). Financial Services. New Delhi: Wiley India Pvt Ltd.
3. Gurusamy, S. (2009). Merchant Banking and Financial Services (3rd edition). New Delhi: Tata Mc Graw Hill Education Pvt Ltd.
4. Gordon, E. Natarajan. (2013). Financial Markets & Services. New Delhi: Himalaya Publications.
5. Suresh Padmalatha, Paul Justin (2017), Management of Banking and Financial Services, Pearson Education, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of risk, and insurance a product to mitigate risk, its design and pricing
2. To comprehend on the reforms in Indian insurance industry.
3. To understand the categorization and application of the life and non-life insurance as a risk mitigation instrument,
4. To communicate orally and in written form the understanding of insurance, insurance types, designing and pricing.
5. To understand the Product development in the life and non-life insurance sectors in India
6. To understand the principles of insurance pricing and marketing

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the Concept of risk, and insurance a product to mitigate risk, its design and pricing
2. Comprehend on the reforms in Indian insurance industry.
3. Understand the categorization and application of the life and non-life insurance as a risk mitigation instrument,
4. Communicate orally and in written form the understanding of insurance, insurance types, designing and pricing.
5. Understand the Product development in the life and non-life insurance sectors in India
6. Understand the principles of insurance pricing and marketing

**UNIT IRisk**

Introduction, interpretations of the term 'risk', types of business and personal risks, significance of risk management function within business organizations

Insurance and Risk - significance of insurance and risk, general structure of the insurance market, significant aspects of this industry

**UNIT IIReforms in Indian Insurance Industry**

importance of the privatization of insurance industry, problems associated with public insurance enterprises, relation between insurance and economic growth.

Regulations Relating to Insurance Accounting and Management - framework for IRDA rules and regulations regarding general insurance investment in the country, role of financial reporting in managing insurance operations, significance of determining solvency margins.

**UNIT IIILife Insurance & Non-life Insurance**

factors influencing the key functioning of insurance organizations insurable interest, role of riders in insurance policies

Non-life Insurance - elements of fire insurance contract and its ancillary features. Significance of marine insurance and its various policies, the role of rural insurance in making people's lives better in rural India.

Non-life Insurance - II - types of motor insurance policies, critical aspects of aviation industry in the country, significance of liability insurance in India.

Functions and Organization of Insurers - components of the distribution system of life insurance companies in the country, role of agents in the life insurance sector in India, important activities carried out in a life insurance organization

#### **UNIT IV Product Design and Development:**

Product development in the life and non-life insurance sectors in India, role of risk evaluation in the process of insurance product formation, future trends in the domain of insurance product design and development.

Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting.

Claims Management: factors affecting the insurance claim management system, types of documents needed in various types of claims, meaning of 'Causa Proxima' in insurance claim settlement.

#### **UNIT V Insurance Pricing and Marketing**

principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance

Financial Management in Insurance Companies and Insurance a Ombudsman: importance of financial management in insurance companies, tools of managing expenses in the insurance companies, modes used by the insurance companies in channelizing their funds.

Reinsurance: reinsurance in the insurance sector. Areas of the application of reinsurance. Information Technology in Insurance - application of information technology in the insurance sector, role of insurance companies in insurance security, contours of the future of insurance in rural areas.

#### **SUGGESTED READINGS:**

1. George E. Rejda , Michael McNamara (2017), Principles of Risk Management and Insurance, 13th edition, Pearson Education, New Delhi.
2. Scott Harrington (Author), Gregory Niehaus (2017), Risk Management and Insurance, 2nd edition, McGraw Hill, New Delhi.
3. Dorfman (2013), Introduction to Risk Management & Insurance, Prentice Hall, New Delhi.
4. Indian Institute of Banking & Finance(2017), Risk Analysis, Insurance and Retirement Planning, Taxmann Publications Pvt. Ltd
5. Kanjula Spandana (2015), Risk Management And Life Insurance Human Life Value (HLV) Approach, Atlantic,

**COURSE OBJECTIVES:**

To make the students

1. To understand the Concept of HRD, Learning, training and development and emerging trends in training.
2. To evaluate the need for the training.
3. To select the appropriate training methodology based on the need.
4. To design and evaluate the training
5. To understand the Designing Training and Development Programs
6. To understand the Evaluation of Training and Development and Emerging trends

**COURSE OUTCOMES:**

Learners should be able to

1. Demonstrate the knowledge of HRD, Learning, training and training methods
2. Apply the knowledge and evaluate the training needs
3. Design an appropriate training for the requirement.
4. Evaluate the training outcome
5. Communicate your knowledge of training and development in both written and verbal formats.
6. Understand the Designing Training and Development Programs

**Unit I-Introduction: HRD**

Evolution of HRD- HRD structure and functions - Role and competencies of HRD professionals - Challenges to HRD professionals, Learning and HRD, The forces influencing working and learning, Learning Theories, Implications of learning theories for effective HRD programs

**Unit II- Training and Development ; Training Needs Assessment (TNA):**

Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training ; Role of External agencies in Training and Development.

Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

**Unit III- Training and Development Methodologies :**

Overview of Training Methodologies- Logic and Process of Learning; Principles of Learning; Individual differences in learning, learning process, learning curve, learning management system; Criteria for Method Selection; Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision-making and interpersonal skills, Case-study, in-basket exercise, special projects, multiple management Programme Learning, Action learning, Syndicate Work, Games, Action Maze, Role Play; Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills,



Experience Learning, Discovery Learning, Brain Storming, Counselling, Position Rotation, Team Building, and Sensitivity Training .

#### **Unit IV-Designing Training and Development Programs:**

Organisation of Training and Development programs, Training design, kinds of training and development programs- competence based and role based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self development; Training process outsourcing.

#### **Unit V-Evaluation of Training and Development and Emerging trends :**

Reasons for evaluating Training and development programs, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training program, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts ; Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.

Emerging Trends in Training and Development: Gamification, team training and six sigma training; Electronic Enabled Training Systems (EETS)

#### **SUGGESTED READINGS:**

1. Jon M. Werner (Author), Randy L. DeSimone (2016), Human Resource Development, 6th edition, Cengage Learning, New Delhi.
2. Raymond Noe, Amitabh Deo Kodwani ( 2018), Employee Training and Development, 7<sup>th</sup> edition, McGraw Hill, New Delhi.
3. Blanchard/Ram et.al (2015), Effective Training, 5th edition, Pearson Education, New Delhi.
4. Dipak Kumar Bhattacharyya (2015), Training and Development: Theories and Applications: Theory and Applications, 1st edition, Sage Texts, New Delhi.
5. Rishipal (2011), Training and Development Methods, S.Chand, New Delhi.
6. UdaiPareek, Surabhi Purohit (2018), Training Instruments in HRD and OD 4th Edition, SAGE Publications Pvt. Ltd, New Delhi.

***COURSE OBJECTIVES :***

To make the students

1. To understand the concept of retailing, retailing strategy and the trends of retailing in India
2. To obtain the knowledge on the retail location and importance of choosing the retail location.
3. To gain knowledge on the retail formats and importance of choosing the retail formats.
4. To know the process of retail pricing and merchandising.
5. To recognize the importance of advertising and technology usage in retailing.
6. To understand the importance of Servicing the Retail Customer

***LEARNING OUTCOMES :***

Learners should be able to

1. Comprehend on the retailing concept, retailing strategy and the trends of retailing in India.
2. Select the appropriate location for the setting up of retail store.
3. Evaluate the importance of the various retail formats
4. Formulate pricing strategies, apply the concept of merchandising and assess the different advertising and technology options suitable for the success of the retail operations.
5. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.

***UNIT I Retailing and Trends in Retailing***

An overview of Retailing - Types of stores - Product Retailing vs. Service Retailing - Non store Retailing - Retail strategy - Achieving competitive advantage and positioning Retailing environment - Legal, Social, Economic, Technological, issues - Retailing in India, role, relevance and trends, significance of retail industry, new role of retailers, channels of retailing, role of franchising in retail, retail environment, FDI in retail, Government of India's Policy implications on Retail.

***UNIT II Retail Store and Location***

Retail store location and layout - Country/Region analysis - Trade area analysis - Site evaluation and selection - Store design and layout - Comprehensive store planning - Exterior design and layout - Interior store design and layout - Interior design elements

### ***UNIT III Retailing Formats***

Concepts of shopping, process, behaviour, demographics, psychographics, attitudes, behaviour based segmentations and shopping patterns in India. Retail Service Quality aspects- Globalization and changing retail formats – Online retailing - International Retailing – Opportunities and Challenges- Market entry formulas- New customized formats (customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades')

### ***UNIT IV Retail pricing and merchandising:***

pricing strategies (EDLP), GMROI, buying functions (OTB), selection of vendors and building partnerships, category management, Visual merchandising, retail communication, POP in retail and branding- Planning merchandise needs and merchandise budgets - Methods for determining inventory evaluation - Assortment planning, buying and vendor relations

### ***UNIT V Advertising and Technology in Retailing***

Retail Advertising and Promotions, Atmospherics, Elements of retail image, store choices and building store loyalty

Retail technology and automations, retail audit, retail transactions, web applications, RFID, data security, retail technology, inventory shrinkages and e-tailing

### **SUGGESTED READINGS :**

1. Gibson (2017), Retail Management, 5th edition, Pearson education, New Delhi.
2. Michael Levy , Barton Weitz , Ajay Pandit (2017), Retailing Management, 8th edition, McGraw Hill Education, New Delhi.
3. Swapna Pradhan (2017). Retail Management : Text and Cases, 5th edition, McGraw Hill Education, New Delhi
4. Barry Berman, Joel R Evans , Patrali Chatterjee, Ritu Srivastava (2017), Retail Management, 13th edition, Pearson education, New Delhi.
5. Bajaj , Tuli, Srivastava (2016), Retail Management, 3rd edition, Oxford University Press, New Delhi

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. To communicate orally and in written form the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
3. To apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation. in lifelong practice.
4. To Understand the Concept of International Financial Environment And *International Accounting Practices*:
5. To communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business:
6. To apply the understanding of International business Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business

**COURSE OUTCOMES:****Learners should be able to**

1. Understand the Concept of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
2. Communicate orally and in written form the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation.
3. Apply the understanding of International business, environment context, International Economic Institutions, Agreements and multinational Corporation. in lifelong practice.
4. Understand the Concept of International Financial Environment And *International Accounting Practices*:
5. Communicate orally and in written form the understanding of Multinational Corporations And Their Involvement In International Business:
6. Apply the understanding of International business Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business

**UNIT I INTRODUCTION TO INTERNATIONAL BUSINESS:**

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

Meaning of Culture, Country Culture, and Culture in an International Business Organization

## **UNIT II ENVIRONMENTAL CONTEXT OF INTERNATIONAL BUSINESS:**

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

Global Trading Environment: World trade in goods and services – Major trends and developments; World trade and protectionism – Tariff and non-tariff barriers; Counter trade.

## **UNIT III INTERNATIONAL FINANCIAL ENVIRONMENT AND *INTERNATIONAL ACCOUNTING PRACTICES*:**

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

Introduction, International Accounting Standards, Accounting for International Business, International Regulatory Bodies, International Financial Reporting Standards

## **UNIT IV INTERNATIONAL ECONOMIC INSTITUTIONS AND AGREEMENTS:**

WTO, IMF, World Bank UNCTAD, Agreement on Textiles and Clothing (ATC), GSP, GSTP and other International agreements; International commodity trading and agreements.

Regional Economic Groupings in Practice: Regionalism vs. multilateralism, Structure and functioning of EC and NAFTA; Regional economic cooperation.

## **UNIT V MULTINATIONAL CORPORATIONS AND THEIR INVOLVEMENT IN INTERNATIONAL BUSINESS:**

Issues in foreign investments, technology transfer, pricing and regulations; International collaborative arrangements and strategic alliances.

Emerging Developments and Other Issues: Growing concern for ecology; Counter trade; IT and international business.

### **SUGGESTED READINGS:**

1. K. Aswathappa (2017), International Business, 6th edition, McGraw Hill, New Delhi.
2. Francis Cherunilam, (2013), International Trade and Export Management. Himalaya Publications, Mumbai.
3. Charles W. L. Hill, G. Tomas M. Hult, Rohit Mehtani (2018), International Business: Competing in the Global Marketplace, McGraw Hill, New Delhi.
4. Gupta C.B.(2014), International Business, S.Chand, New Delhi.
5. Varma Sumati (2019), Fundamentals of International Business, 4th edition, Pearson Education, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To understand the correlation analysis

**COURSE OUTCOMES:****Learners should be able to**

1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Perform the correlation analysis
6. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.

**UNIT I Overview and Data Entry**

SPSS – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures- Data editing- Missing

**UNIT II Descriptive Statistics**

Descriptive statistics – Frequencies Distribution – Diagram – Graphs, Mean, Median, Mode, Skewness – Kurtosis – Standard Deviation.

**UNIT III Non parametric and parametric test**

Cross tabulation, Chi square, t test, independent sample t test, paired t test.

**UNIT IV Analysis of Variance, Bivariate Analysis**

ANOVA – One way, Two Way ANOVA, Correlation – Rank correlation – Regression – charts.

**UNIT V Multivariate analysis**

Factor Analysis, Cluster Analysis and Discriminate analysis.

**Use the inbuilt case studies in SPSS for applying the statistical test.**

**SUGGESTED READINGS:**

1. Darren George, Paul Mallery (2016), *IBM SPSS Statistics 23 Step by Step*, Routledge, NewDelhi.
2. Asthana & Braj Bhushan (2017), *Statistics for Social Sciences (With SPSS Applications)*, PHI, New Delhi.
3. Keith McCormick, Jesus Salcedo, Aaron Poh, *SPSS Statistics for Dummies*, 3rd edition, Wiley, New Delhi.
4. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), *SPSS Statistics for Data Analysis and Visualization*, Wiley, NewDelhi.
5. Brian C. Cronk (2016), *How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation*, 9<sup>th</sup> edition, Routledge, NewDelhi.

**COURSE OBJECTIVES:****To make the students**

1. To comprehend on the concept of corporate governance and its importance.
2. To learn about ethics pertaining to individual, organization and industry level.
3. To know about the global, ethical issues and issues pertaining to information technology and environment.
4. To focus on Corporate social responsibility(CSR) and stakeholder of the organization.
5. To understand the Global Ethical Issues
6. To understand the technology and environment ethics

**COURSE OUTCOMES****Learners should be able to**

1. Comprehend on the concept of corporate governance and its importance.
2. Demonstrate descriptive knowledge of ethics pertaining to individual, organization and industry level.
3. Apply the essential concepts of ethics at the personal, organizational, national and global levels.
4. Demonstrate the knowledge of CSR and its impact in organization.
5. Communicate your knowledge of ethics and CSR in both written and verbal formats.
6. Understand ethical issues in workplace.

**UNIT I STAKEHOLDER CONCEPT**

Stakeholders - Origins of the stakeholder concept- what is the stake in stakeholder? what is a stakeholder? who are business's stakeholders? - three views of the firm: production, managerial, and stakeholder - primary and secondary stakeholders - a typology of stakeholder attributes: legitimacy, power, urgency - stakeholder approaches: strategic, multifiduciary, and synthesis approaches a. strategic approach - multifiduciary approach - stakeholder synthesis approach - three values of the stakeholder model a. descriptive value - instrumental value - normative value- key questions in stakeholder management a. who are the organization's stakeholders?

The role and responsibility of owners, the role and responsibility of boards, executive compensation, internal control, disclosure of governance arrangements as well as historical explanations about different corporate governance systems

**UNIT II BUSINESS ETHICS FUNDAMENTALS**

BUSINESS ETHICS: meaning, types, approaches

Three models of management ethics - Immoral Management, Moral Management, Amoral Management - making moral management actionable-developing moral judgment - levels of moral development -different sources of a person's values

Elements of moral judgment : moral imagination, moral identification and ordering

Ethics at different level - personal level, organizational level, industry or profession level, societal and global levels - Personal and managerial ethics - principles approach to ethics

**UNIT III GLOBAL ETHICAL ISSUES**

Ethical issues in the global business environment - questionable marketing and plant safety practices - sweatshops, labor abuses and human rights - corruption, bribery, and questionable payments -



improving global business ethics a. balancing and reconciling the ethics traditions of home and host countries - strategies for improving global business ethics

Corporate action against corruption employee and workplace issues, the new social contract, the employee rights movement - employment-at-will doctrine - moral and managerial challenges to employment-at-will - dismissing an employee with care - freedom of speech in the workplace - whistle-blowing - consequences of whistle-blowing - government's protection of whistle-blowers - management responsiveness to potential whistleblowing situations

#### **UNIT IV TECHNOLOGY and ENVIRONMENT ETHICS**

Technology and the technological environment - characteristics of technology - benefits of technology- side effects of technology - technology and ethics - two key issues - society's intoxication with technology - information technology - e-commerce as a pervasive technology - ongoing issues in e-commerce ethics - invasion of consumer privacy via electronic commerce - the workplace and computer technology - other technology issues in the workplace.

Business, government, and regulation - the roles of government and business - a clash of ethical belief systems - government's nonregulatory influence on business - industrial policy - privatization - government's regulatory influences on business - deregulation - purpose of deregulation - the changing world of deregulation

#### **UNIT V CORPORATE SOCIAL RESPONSIBILITY**

Corporate Social Responsibility (CSR) as a concept - historical perspective on CSR - modification of the economic model - evolving meanings of CSR - traditional arguments against and for CSR- arguments against CSR - arguments for CSR - corporate citizenship - broad views - narrow views - drivers of corporate citizenship - benefits of corporate citizenship to business itself - sustainability – profits, people, planet - the triple bottom line

#### **SUGGESTED READINGS:**

1. Anne Lawrence (Author), James Weber (Author), James Post (2010), Business and Society: Stakeholders, Ethics, Public Policy, 13<sup>th</sup> edition, McGraw-Hill Education, New Delhi
2. Shailendra Kumar (Author), Alok Kumar Rai (2019), Business Ethics, Cengage Learning India Pvt. Ltd. , New Delhi.
3. Khanka S.S.(2014), Business Ethics and Corporate Governance (Principles & Practice) , 1<sup>st</sup> edition, S.Chand, New Delhi.
4. Fernando (2013), Business Ethics: An Indian Perspective, 2e, Pearson Education, New Delhi.
5. J.P.Sharma (2016), CORPORATE GOVERNANCE Business Ethics and CSR - With Case Studies and Major Corporate Scandals, Ane Books Pvt. Ltd, New Delhi.
6. Mohapatra, Sreejesh, (2012), Case Studies in Business Ethics and Corporate Governance, 1<sup>st</sup> edition, Pearson education, New Delhi.
7. Andrew Crane(2016), Business Ethics, Oxford University Press, New Delhi.
8. MadhumitaChatterji (2011), Corporate Social Responsibility, Oxford University Press, New Delhi.
9. K.S. Ravichandran (2016), Corporate Social Responsibility – Emerging Opportunities And Challenges In India, First Edition, Lexis Nexis, New Delhi.
10. CA. Kamal Garg (2018), CORPORATE SOCIAL RESPONSIBILITY with Companies (Corporate Social Responsibility Policy) Rules, 2014, Bharat law publications, New delhi.

**COURSE OBJECTIVES:****To make the students**

1. To Understand the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the Concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To initiate the required skills for entrepreneurial development.
5. To help students understand the process of establishing and developing an enterprise
6. To make the students Small Business as seed bed of Entrepreneurship

**COURSE OUTCOMES:****Learners should be able to**

1. Assess the best suitable research type and formulate the research objective for the business problem.
2. Formulate the suitable research designs and select appropriate sampling techniques for the research.
3. Select the appropriate data collection method for solving the business issue and decide the appropriate measurement scale for designing the instrument for data collection.
4. Apply appropriate analytical tools for the data collected and formulate a suitable suggestion for the business problem.
5. Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills and design a suitable research report based on the ethical norms of research.
6. The course comprise of Types of Research, Research Design, Sampling, Data Collection, Scaling Techniques, Hypothesis Testing and Statistics

**UNIT I INTRODUCTION**

Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff's Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer's Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

**UNIT II TYPES OF BUSINESS ENTITIES**

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important

family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

### **UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds

### **UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES**

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

### **UNIT V MOBILIZING RESOURCES FOR START-UP**

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups.

Marketing and organisational plans-an overview. Nature of planning in small business. Organisational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

### **SUGGESTED READINGS:**

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10<sup>th</sup> Edition, McGraw Hill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

**COURSE OBJECTIVES:****To make the students**

1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilize the IT application for analysis and preparation of report.

**COURSE OUTCOMES:****Learners should be able to**

1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain

- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
- Research Methodology
  - Research Design
  - Sampling Design
  - Sources of Data Collection

- Tools used for analysis
  - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)