

## DEPARTMENT OF COMMERCE

### PREAMBLE

The Board of Studies of M.Phil, M.Com, B.Com and B.Com with Computer Applications revamped the syllabi for the following courses viz. Techniques of Business Research & Research for Functional Management under **M.Phil**, Direct Taxes, Entrepreneurship Development, Financial Management, Indirect Taxes & Marketing Management under **M.Com**, Financial, Cost & Management Accounting under **MCA**, Principles of Accounting -I & II, Business Correspondence, Cost Accounting, Partnership Accounting, Banking Law & Practice, Tally Package Lab, Corporate Accounting, Accounting for Management, Personal Selling, Practical Auditing, Accounting for Specific Entities, Income Tax Law and Practice – II, Principles and Practices of Insurance under **B.Com**, Accounting Principles and Practice, Cost and Management Accounting under **B Sc IT &** Fundamentals of Accounting & Accounting Lab under **Certificate in Tally** with effect from 2018-19 onwards. The Title of courses Business Correspondence changed into Business Communication under B.Com & B.Com CA and Personal Selling changed into Salesmanship under B.Com & NME

### Programme Outcomes (All Programmes)

- PO 1: Critical Thinking:** Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational and personal) from different perspectives.
- PO 2: Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
- PO 3: Social Interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.
- PO 4: Effective Citizenship:** Demonstrate empathetic social concern and equity centred national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
- PO 5: Ethics:** Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

### M. PHIL in COMMERCE One Year Regular Programme (For those who joined since 2018-19)

### Programme Specific Outcomes

- PSO1. Demonstrate critical understanding, at an advanced level of up-to-date knowledge and research methodology in a particular field.
- PSO2. Implement effective academic and personal strategies for carrying out research projects independently and ethically.
- PSO3. Contribute original knowledge in response to issues in their of specialisation area.

POS4. Evaluate one's own research in relation to important / latest

issues in the field.

### PROGRAMME STRUCTURE

Sem	Subject Code	Course	Subject	Hrs/ wk	Credit	CIA Marks	ESE Marks	Total Marks
I	GPCOC11	Core –I	Business Research Methods	6	6	25	75	100
	GPCOC12	Core – II	Techniques of Business Research	6	6	25	75	100
	GPCOC13	Core –III	Professional Competency Development	6	6	100	-	100
		Library		6				
		Dissertation Discussion		6				
			<b>Total</b>	<b>30</b>	<b>18</b>	<b>150</b>	<b>150</b>	<b>300</b>
II	GPCOC21	Core – IV	Research for Functional Management	6	6	25	75	100
	GPCOC2PW	Core- V	Dissertation	16	12	100	100	200
		Library		8				
			<b>Total</b>	<b>30</b>	<b>18</b>	<b>125</b>	<b>175</b>	<b>300</b>
			<b>GRAND TOTAL</b>	<b>60</b>	<b>36</b>	<b>275</b>	<b>325</b>	<b>600</b>

**Dissertation** shall not exceed 150 pages.

- Assessment I - Research title and Objectives of the study  
 Assessment II - Methodology, Questionnaire and Sample  
 Assessment III - Statistical tools for analysis

### CORE I -- BUSINESS RESEARCH METHODS

(For those who joined since 2018-19)

Semester: I  
 Week: 6

Subject Code: GPCOC11

Hours /

Credits: 6

#### Course Outcomes :

- CO 1. Understanding the concepts of research and its application in business.  
 CO 2. Competency in problem identification for research and its analysis.  
 CO 3. Skills in the research process.  
 CO 4. Apply various techniques of research to conduct research inquiry.  
 CO 5. Ability to design and measure research.

CO 6. Skills to conduct efficient research and construct research report.

### UNIT I

[18Hours]

**Research Methodology: An Introduction:** Meaning of Research – Objectives of Research – Motivation of Research- Types of Research – Research approaches – Significance of Research – Research methods versus Methodology – Research and Scientific Method – Importance of Knowing How Research is done – Research Process – Criteria of Good Research – Problems Encountered by Researchers in India.

**Defining the Research problem:** Meaning of Research Problem–Selecting the Problem – Necessity of Defining the Problem – Technique Involved in Defining a Problem.

### UNIT II

[18 Hours]

**Research Design:** Meaning of Research Design – Need for Research Design – Features of a Good Design – Important Concepts Relating to Research Design – Different Research Designs – Basic Principles of Experimental Designs.

**Sampling Design:** Census and Sample Survey– Implications of a Sample Design–Steps in Sampling Design –Criteria of Selecting Sampling Procedure – Characteristics of a Good Sample Design – Different Types of Sample Designs –Selection of a Random Sample–Random Sample from an Infinite Universe – Complex Random Sampling Design.

### UNIT III

[18

Hours]

**Methods of Data Collection:** Collection of Primary Data – Observation Method – Interview Method – Collection of Data Through Questionnaires – Collection of Data Through Schedules – Difference Between Questionnaires and Schedules – Some Other Methods of Data Collection – Collection of Secondary Data–Selection of Appropriate Method for Data Collection.

### UNIT IV

[18

Hours]

**Processing and Analysis of Data:** Editing – Coding, Classification and Tabulation–Usage of Software Packages for Processing Data – Measurement in Research– Measurement Scales – Nominal, Ordinal, Interval and Ratio Scales – From Paired Ordinal Comparison Developing Ratio Scale – Important Scale Construction Techniques – Semantic Differential Scale construction – Construction of Likert” s Summated Scale – Tests of Sound Measurement – Validity and its Types – Reliability and Measures thereof – Universality – Practicability – Sources of Errors in Measurement and Measures of Control over Errors.

### UNIT V

[18 Hours]

**Interpretation and Report Writing:** Meaning of Interpretation – Purpose of Interpretation -- Technique of Interpretation – Precaution in Interpretation - Significance of Report Writing – Different Steps in Writing Report – Layout of the Research Report – Types of Reports–Oral Presentation - Mechanics of Writing a Research Report – Precautions for Writing a Research Report.

### Books Recommended

1. Kothari C.R , “*Research Methodology: Methods and Techniques*”,New Age International Publishers, New Delhi, 2<sup>nd</sup> Edition,2006.

2. Young Pauline V, “*Scientific Social Surveys and Research*”, Prentice Hall Simon & Schuster (Asia) Pvt Ltd, Singapore, 2004.
3. Donald H. Mc Burney, “*Research Methods*”, Thomas Asia PVT Ltd, Singapore, 2001.
4. Devendra Thakur, “*Research Methodology in Social Sciences*”, Deep & Deep Publications Pvt Ltd, New Delhi, 2005.
5. Uma Sekaran, “*Research Methods for Business – A Skill Building Approach*”, John Wiley & Sons, New Delhi, 2006.

## CORE II - TECHNIQUES OF BUSINESS RESEARCH

(For those who joined since 2018-19)

**Semester: I**

**Subject Code: GPCOC12**

**Hours / week: 6**

**Credits: 6**

### Course Outcomes

CO1. Understand qualitative and quantitative researches and appreciate the use of certain basic descriptive and associative statistics.

CO2. Analyse, correlate and predict variables for business research using measures of relationship.

CO3. Skills to choose and apply the right parametric and non-parametric tests.

CO4. Familiarize with the concepts and techniques of higher statistical models.

CO5. Develop the skills to interpret the test results with conviction and contextual relevance.

CO6. Frame, test and interpret hypotheses in qualitative and quantitative business research.

### UNIT I

**[18 Hours]**

**Qualitative and Quantitative Research Methods:** Methods of Qualitative Research: Grounded Theory, Focus Groups, In-Depth Interviews, Phenomenology & Narrative Analysis – Preponderance of Quantitative Research – Application of the Techniques of Statistics in Research – Intelligent Use of Measures of Central Tendency, Measures of Dispersion, Measures of Symmetry & Asymmetry and Association of Attributes.

### UNIT II

**[18 Hour]**

**Measures of Relationship:** Partial and Multiple Correlation and Regressions in Research – Comparison of Multiple Linear Regression, Multiple Nonlinear Regression and Multiple Logistic Regression – Interpretation of Multiple Regression Coefficients.

### UNIT III

**[18 Hours]**

**Test of Hypothesis:** Null Hypothesis and Alternative Hypothesis – Level of Significance – Confidence Interval – Type I and Type II Errors – Parametric Tests: Testing of Means – Testing for Difference between Means – Related / Unrelated Samples – Analysis of Variance: Uses and Principles of ANOVA – Setting Up Analysis of Variance Table – One-Way & Two-Way ANOVA & Two-Way ANOVA with Interaction – Latin Square Techniques – Coding Method – Friedman Test – Kruskal Wallis Test – Post Hoc Tests in ANOVA: LSD, HSD and Scheffe” s.

### UNIT IV

**[18 Hours]**

**Testing of Proportions:** One-sample and Two-sample tests for Proportions, Variance, Correlation Coefficient and Regression Coefficient – Applications and Procedure – Chi Square Test: Nature and Importance – Applications for Test of Goodness of Fit of Distributions, Relationship and Association – Yates Correction.

**UNIT V****[18 Hours]**

**Non-Parametric Tests:** Nature and Significance – Sign Test, Run Test, Cohen's Kappa, Siegel-Tukey Test and Mann-Whitney U Test – Concepts and Applications of Canonical Correlation, Heteroscedasticity, Cronbach's Alpha, Factor Analysis, Cluster Analysis and Conjoint Analysis – Elucidation of Autoregressive Conditional Heteroscedasticity (ARCH) and Autoregressive Moving Average (ARMA) Models.

**Books Recommended**

1. S. P Gupta, “Statistical Methods”, : Sultan Chand & Sons, New Delhi., 43<sup>rd</sup> Edition, 2012.
2. Sanchetti & Kapoor, “Advanced Statistical Methods”, : Sultan Chand & Sons, New Delhi, 2012.
3. Agarwal D. R, “Business Statistics”, Vrinda Publications (P) Ltd, 2012.
4. P.S.Grewal, “Methods of Statistical Analysis”, Sterling Publication, New Delhi. 1990.
5. Patterson “Statistical Methods for Business and Economics” McGraw-Hill Publications, New Delhi, 15<sup>th</sup> Edition, 2011
6. I.V. Levin, “Statistics for Management”, Pearson India, New Delhi., 7<sup>th</sup> Edition, 2012.
7. S.C.Gupta, “Fundamentals of Statistics”, Himalaya Publishing House, New Delhi, 2011.
8. B.N.Gupta, Business Statistics, SBPD Publications, Agra, 2015.

**Note: The question should be asked in the ratio of 60% problem and 40% theory.**

**CORE III -- PROFESSIONAL COMPETENCY DEVELOPMENT**

(For those who joined since 2018-19)

**Semester: I****Hours / week: 6****Subject Code: GPCOC13****Credits: 6****Course Outcomes**

- CO1. Solid grounding in both quantitative and qualitative research methods and ethical practice.
- CO2. Facilitate the use of electronic gadgets and internet in improving the teaching, learning and research process.
- CO3. Ability to use theory in practice.
- CO4 Skills to try and adopt various pedagogical strategies.
- CO5. Skills in writing research article proposal.
- CO6. Ability to demonstrate and articulate the competency to be an effective teacher in the present context.

**UNIT I****[18 Hours]**

**General Awareness** : Individual and Group Presentations on Contemporary Economic, Social and Business Issues – Reports on Industry, Trade, Investment and Export – Import Trends – Comparative Studies of Countries and Economies – Presentations on Recent Research Problems in the Chosen Areas of Specialization.

**UNIT II****[18 Hours]**

**Internet and Computers in Teaching – Learning and Research:** Computer Lab Sessions to Demonstrate Use of Online Journals – Sourcing of Online Research Articles from Databases like EBSCO, Emerald Insight, PROWESS, Elsevier Science Direct, etc., – Subscribing to Online Research Forums like DocSig, Corporate Research Forum, SSRN, Global Development Network (GDN), etc. – Preparing Professional PowerPoint Presentations.

**UNIT III****[18 Hours]**

**Classroom Communication & Pedagogical Skills:** Testing of Conceptual Clarity through Quizzing, Mentoring and Tutoring Skills to help Slow Learners – Nuances of Written Communication in Preparing Lecture Notes, Case-let and Case Writing for Classroom Use – Enhancing Active Listening and Learning of the Learners – Use of Case Study Method, Situational Analysis Method and In-basket Exercises in Teaching – Use of Multimedia Tools like LCD Projectors and Laptops for Presentations and Interactive Instructions – Games and Simulation Relevant to the Area of Specialization – Student Performance Measurement Methods like Grading, Relative Grading, Percentile Method and Measurement Indicators like Mean, Median and Standard Deviation of Students” Scores in Examinations.

**UNIT IV****[18 Hours]**

**Research Article Writing Skills:** Presentations on Review of Research Articles in Chosen Areas – Analyzing and Understanding Styles and Formats of Articles in Refereed National and International Journals– Abstract, Keywords, Footnote, Endnote and Citation Styles in Articles – Cross referencing – Preparation of Articles for Magazines, Business News Papers and Journals.

**UNIT V****[18 Hours]**

**Project Proposals and Research Proposals:** Components of Project Proposals – Identifying Foreign and Indian Funding Agencies, like DAAD(*Deutscher Akademischer Austausch Dienst* or the German Academic Exchange Service), UKIERI(UK India Education and Research Initiative), DST, UGC, AICTE, ICSSR etc.,) and Analyzing the Requirements – Research Proposals: Exercises on Research Questions, Research Gaps and Outcome of Research Identification in Chosen Research Areas– Presentation of Proposals.

**Books Recommended**

1. Cooper, Pamela J, Simonds, Cheri, “*Communication for the Classroom Teacher*”, Pearson, Beaufort, 9<sup>th</sup> Edition, 2010.
2. Deborah Diadiun Leu, Deborah Diadiun Leu, Donald J. Leu, Katherine R. Leu, “*Teaching with the Internet: Lessons from the Classroom*”, Christopher-Gordon
3. Barbara Mae. Raymond W. Preiss Gayle, “*Class Room Communication and Instructional Processes*”, Routledge; 1<sup>st</sup> Edition, 2006.
4. Spencer, Rajah, Narayan, Mohan and Lahiri, “*The Indian CEO: A Portrait of Excellence*”, Sage Publications Ltd, London, 2007.

**CORE V - RESEARCH FOR FUNCTIONAL MANAGEMENT**

(For those who joined since 2016 -17)

**Semester: II****Hours/ week: 6****Subject Code: GPCOC21****Credits: 6****Course Outcomes**

CO1. Formulate research problems and carryout research projects in various areas of business.

CO2. Analyse and research an organisations” activities to develop / implement strategies for marketing, HR and finance.

CO3. Apply decision-support tools to business decision-making.

CO4. Research support to develop the communication of the organisation for strategic alliances and reorganisation.

CO5. Address issues on organisation” s governance, social responsibility, climate, culture, creativity, change, capacity building, development and excellence.

**UNIT I****[18 Hours]**

**Research on Marketing Management:** New Product Development Research –Brand Preferences and Equity –Pricing Strategies –Distribution Channels –Salesmanship Qualities and Effectiveness –Advertisement Copy –Creativity in Advertisement Copies –Media Effectiveness –Consumer Behaviour –Market Segmentation – E-Marketing – Marketing of Services –Export Marketing.

**UNIT II [18 Hours] Research for Human Resources Management:** Effectiveness of Different Sources

of Recruitment and Training Leadership: Traits, Style and Effectiveness –Employee Motivation, Absenteeism, Job Satisfaction, Welfare Measures, Quality of Work Life and Participation in Management – Personnel Information System.

**UNIT III****[18 Hours]**

**Research for Financial Management:** Cost of Capital and Capital Structure – Risk-Return – Patterns of Projects –Working Capital Management – Credit Management –Financial Information System.

**UNIT IV****[18 Hours]**

**Research on Financial Markets:** Primary Market: Trend and Determinants –Secondary Market: Trend, Volatility and Determinants – Derivatives – Derivatives Trading – Mutual Funds –Investor Behaviour and Protection –Capital Market Information System – Global Capital Market Instruments and Institutions – Global Financial Institutions.

**UNIT V****[18 Hours]**

**Research for Strategic Management:** Strategic Alliances and Divorces – Mergers and Acquisitions– Disinvestment –Reorganizations – Re-engineering – Corporate Governance– Ethics – Social Responsibility Research for Organizational Decisions: Organizational Issues; Climate, Culture, Creativity, Change, Capacity Building, Development and Excellence.

**Books Recommended**

1. Philip Kotler & Kevin Lane Keller, “*Marketing Management*”, Prentice Hall of India, New Delhi, 15<sup>th</sup> Edition, 2012.
2. William J. Stanton, “*Fundamentals of Marketing*”, Tata McGraw Hill, New Delhi.
3. Pandey I .M, “*Financial Management*”, Vikas Publishing House Pvt Ltd, New Delhi, 2009.
4. Khan M. Y & Jain P .K, “*Financial Management*”, Tata McGraw Hill Company Ltd, New Delhi, 7<sup>th</sup> Edition, 2015.
5. Mamoria C.B & V.S.P. Rao, “*Personnel Management- Text & Cases*”, Himalaya Publishing House, Mumbai, 30<sup>th</sup> Edition, 2014.
6. Fred Luthans, “*Organizational Behaviour*”, Tata McGraw Hill Company Ltd, New Delhi, 13<sup>th</sup> Edition, 2015.
7. Gordon. E & Natarajan.K, “*Financial Marketing and Services*”, Himalaya Publishing Ltd, Mumbai, 9<sup>th</sup> Edition, 2014.
8. V.A. Avadhani, “*Marketing of Financial Services*”, Himalaya Publishing Ltd, 2012.
9. Tony Morden, “*Principles of Strategic Management*”, Ash Gate Publishing Ltd, SA, 3<sup>rd</sup> Edition, 2015.

#### **CORE IV - Dissertation**

**(For those who joined since 2018 -19)**

**Semester: I & II**

**Subject Code: GPCOC2PW**

**Hours/ week: 6+12**

**Credits: 12**

#### **Course Outcomes**

CO 1: Able to learn on their own, reflect on their learning and take appropriate actions to improve it.

CO 2: Acquire the skills to communicate effectively and to present ideas clearly and coherently.

CO 3: Develop plans with relevant people to achieve the project's goals.

CO 4: Estimate and cost the human and physical resources required and make plans to obtain the necessary resources.

CO 5: Develop stronger inclination towards flexibility and fearlessness in their approach to problem solving.

CO 6: Demonstrate a strong working knowledge of ethics and professional responsibility.

#### **M.COM**

**(TWO YEAR REGULAR PROGRAMME)**

**(For those who joined since 2018 - 19)**

#### **PROGRAMME STRUCTURE**



Sem	Part	Subject Code	Course	Subject Title	Hours/week	Credits	CIA	ESE	Total Marks
I	III	GMCOE11	Core-I	International Business Environment	6	5	40	60	100
	III	GMCOE12	Core-II	Advanced Business Statistics	6	5	40	60	100
	III	GMCOE13	Core-III	Advanced Accountancy	6	5	40	60	100
	III	GMCOE14	Core-IV	Advanced Cost Accounting	6	5	40	60	100
	III	GMCOE1A/ GMCOE1B	Elective –I	Financial Markets & Services / Business Management	6	5	40	60	100
	IV	GMCOX1	Extra Credit	Modern Banking		2		100	100
					<b>TOTAL</b>	<b>30</b>	<b>25+2</b>	<b>200</b>	<b>300 + 100</b>
II	III	GMCOE21	Core-V	Global Marketing	6	5	40	60	100
	III	GMCOE22	Core-VI	Advanced Management Accounting	6	5	40	60	100
	III	GMCOE23	Core-VII	Organisational Behaviour	6	5	40	60	100
	III	GMCOE24	Core-VIII	Business Research Methods	6	5	40	60	100
	III	GMCOE2A P / GMCOE2B	Elective –II	Financial Accounting Software Package (lab) / Web Designing	6	5	40	60	100
	IV	GMCOX2	Extra Credit	Fluency in English		2		100	100
				<b>TOTAL</b>	<b>30</b>	<b>25 +2</b>	<b>200</b>	<b>300 + 100</b>	<b>500 + 100</b>
III	III	GMCOE31	Core- IX	Corporate Accounting	6	5	40	60	100
	III	GMCOE32	Core- X	Direct Taxes	6	5	40	60	100
	III	GMCOE33	Core- XI	Investment Management	6	5	40	60	100
	III	GMCOE34	Core XII	Human Resource Management	6	5	40	60	100
	III	GMCOE3A P/ GMCOE3B	Elective –III	Statistics through R Tool(lab) / Entrepreneurship Development	6	5	40	60	100
	IV	GMCOX3	Extra Credit	Village Placement Programme		2		100	100
					<b>TOTAL</b>	<b>30</b>	<b>25+2</b>	<b>200</b>	<b>300+</b> <b>100</b>
IV	III	GMCOE41	Core-XIII	Financial Management	6	5	40	60	100
	III	GMCOE42	Core-XIV	Indirect Taxation	6	5	40	60	100
	III	GMCOE43 PW	Core-XV	Project	16	5	100	100	200
				Library	2				

	IV	GMSED6	Extra Credit	Skills for Employability Development		2	100		100
				<b>TOTAL</b>	<b>30</b>	<b>15+2</b>	<b>180+100</b>	<b>220</b>	<b>400+100</b>
				<b>GRAND TOTAL</b>	<b>120</b>	<b>90+8</b>	<b>780+100</b>	<b>1120+300</b>	<b>1900+400</b>

### Programme Specific Outcome

PSO1: Better employability with professional skills and practice

PSO2: Exploit ever growing business opportunities through entrepreneurial skills

PSO3: Knowledge and competency to face global challenges

### CORE I - INTERNATIONAL BUSINESS ENVIRONMENT

(For those who joined since 2018 - 19)

**Semester: 1**

**Hours/ week: 6**

**Subject Code: GMCOC11**

**Course Outcomes**

**Credits: 5**

CO1. Knowledge in globalization and its impact.

CO2. Face the global challenges of different business environments.

CO3. Evaluate the impact of global business issues.

CO4. Awareness on international business opportunities.

CO5. Apply market research to support an organization in international business decision making.

CO6. Address the impact of cultural differences on organizations integrative trade initiatives.

**UNIT I [18 Hours] Globalisation of world Economies and Businesses:** Causes, Issues and Concerns of

Globalisation of Economies and Businesses – World Trade: Trend and Patterns – Foreign Direct Investment: Concept, Trend and Issues – Foreign Portfolio Investment: Concept, Issues and Trend.

**UNIT II**

**[18 Hours]**

**International Economic and Technology Environment of Businesses:** Macro Economic Factors – Size, Composition, Distribution and Trend in Global and National GDP, Consumption, Savings and Investment - Technology, Infrastructure, Factor Endowments of Nations and Employment thereof – Technology Transfer: Need, Modes and Trend.

**UNIT III**

**[18 Hours]**

**International Political and Cultural Environment of Businesses:** Political Ideologies – Politico - Economic Systems – Factors and Importance of Political Maturity of the Parties and People and Political Stability - Relationship between the State and the Businesses. Political Risk: Types - Measurement and Handling - Cultural Environment of Businesses- Factors and Approaches to Cultural Complexities of Nations by Businesses.

**UNIT IV [18 Hours] International Institutional Environment of Businesses:** Role of UNO and MIGA in

Facilitating Global Business. MNCs and International Business: Need, Problems and Contributions of MNCs-Merits and Demerits of MNCs - Role of Negotiations in International Business – Role of International Agencies in Conflict Resolution.

**UNIT V [18 Hours] International Financial and Forex Environment of Businesses:** Integration of Global

Financial Markets – Facilities for Sourcing and Deploying Funds Globally – Foreign Exchange Environment –Spot and Forward Markets. Forex Rate Determination: Factors and Theories – Computations of Forward and Cross Rates - Forex Reserve Trend- Internal and External Methods of Hedging Forex Risk.

#### **Text Book**

1. Francis Cherunilam, “*International Business Environment*”, Himalaya Publishing House, Delhi, 2014.

#### **References**

2. John D Daniels and Lee H Radebaugh, “*International Business*”, Prentice Hall, 2014.
3. Richard M Hodgetts and Fred Luthans, “*International Management*”, McGraw Hill, 2014.
4. Anant K Sundaram and I Stewart Black, “*International Business Environment*”, Pearson, 2015.
5. Alan C.Shapiro and Peter Moles, “*International Financial Management*”, Wiley, 2014.

### **CORE II - ADVANCED BUSINESS STATISTICS**

(For those who joined since 2018 - 19)

**Semester: 1**

**Subject Code: GMCOC12**

**Hours/ week: 6**

**Credits: 5**

#### **Course Outcomes**

CO1: Understanding and application of statistical concepts and procedures in business.

CO2: Application of measures of relationship in business decision making.

CO3: Usage of probability analysis in day to day business management.

CO4: Skills to use the right choice of statistical testing mode.

CO5: Hypothesis testing through standard error for normally distributed populations.

CO6: Non-parametric testing for routine decision making.

**UNIT I****[18 Hours]**

**Correlation Analysis :** Significance – Types – Methods – Scatter Diagram – Graphic – Karl Pearson’s Co-efficient of Correlation – Concurrent Deviation – Rank Correlation Co-efficient

- Partial Correlation – Partial Correlation Co-efficient – Zero Order, First Order and Second Order Co-efficient in case of Four Variables – Multiple Correlations.

**UNIT II****[18 Hours]**

**Regression Analysis:** Correlation Vs Regression – Regression Lines – Regression Equation – Co-efficient of Regression – Limitations – Multiple Regression Analysis – Normal Equation for the Least Square Regression.

**UNIT III [18 Hours] Probability Analysis:** Theorems – Conditional Probability –

Baye’s Theorem – Mathematical Expectation – Binomial – Poisson and Normal Distribution.

**UNIT IV****[18 Hours]**

**Parametric Test:** Concept of Universe, Population and Sample – Statistical Hypothesis – Procedure of Testing Hypothesis – Two Types of Errors – Tests of Significance for Attributes – Tests of Significance for Large Sample – T Test – Z Test – F Test and Analysis of Variance.

**UNIT V****[18 Hours]**

**Non - Parametric Test:** Chi-square Test as a Hypothesis Testing Procedure – Goodness of Fit -Testing the Independence of Two Variables – Kruskal - Wallis Test., U Test, Sign Test and Run Test

**Text Book**

1. S .P. Gupta, “*Statistical Methods*”, Sultan Chand & Sons, New Delhi, 42<sup>nd</sup> Edition, 2012.

**References**

2. D.C Sanchetti & V.P Kapoor, “*Advanced Statistical Methods*”, Sultan Chand & Sons, New Delhi, 7<sup>th</sup> Edition, 2010.
3. S.C.Gupta & V.K.Kapoor, “*Fundamental of Applied Statistical*”, Sultan Chand & Sons, New Delhi, 11<sup>th</sup> Edition, 2010.
4. N.P.Agarwal, “*Advanced Business Statistics*”, Ramesh Depot, 2004.

**Note: The questions should be asked in the ratio of 60% problem and 40% theory.**

**CORE III - ADVANCED ACCOUNTANCY**

(For those who joined since 2018 - 19)

**Semester: 1****Subject Code: GMCOC13****Hours/ week: 6****Credits:5****Course Outcomes**

CO1: Conceptual understanding of financial accounting system.

CO2: Competency to maintain accounting standards.

CO3: Ability to maintain Branch and Departmental accounts.

CO4: Deal with Partnership accounts.

CO5: Manage the reconstruction of firms.

CO6: Skills to manage Insolvency, Voyage, Investments, Insurance, Hire Purchase and Instalment accounts.

**UNIT I** **[18 Hours]**

**Introduction to Accounting:** Meaning and Definition – Conventions and Postulates – Critical Review of Accounting Principles and Concepts – Accounting Standards 1 to 7 – Generally Accepted Accounting Principles – Branch and Departmental Accounts

**UNIT II** **[18 Hours]**

**Partnership Accounting:** Accounting Problems Related to Admission – Retirement – Death of a Partner.

**UNIT III** **[18 Hours]**

**Reconstruction:** Amalgamation of Firms – Sale to a Company – Dissolution of Firms – Piecemeal Distribution.

**UNIT IV** **[18 Hours]**

**Insolvency and Investment Accounting:** Individual and Firms. Voyage Accounts – Investment Accounting.

**UNIT V** **[18 Hours]**

**Insurance Claims:** Average Clause Policy – Loss of Profit Policy. Hire Purchase and Installment Purchase System.

**Text Book**

1. S.P Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers, New Delhi, 17<sup>th</sup> Edition, 2012.

**References**

2. M.C. Shukla & Grewal, “*Advanced Accounts*”, S. Chand & Sons, New Delhi, 2012.
3. R.L.Gupa, “*Advanced Accounting*”, Sultan Chand & Sons, New Delhi, 2011.
4. J.R.Monga, “*Introduction to Financial Accounting*”, MayurPaperbacks, New Delhi 2011.
5. M.A Arulanandam & K.S Raman, “*Advanced Accounting*”, Himalaya Publishing House, Mumbai, 2012.

**Note: The questions should be asked in the ratio of 60% problem and 40% theory.**

**CORE IV - ADVANCED COST ACCOUNTING**

(For those who joined since 2018 – 19)

**Semester: 1**  
**Subject Code: GMCO14**  
**Course Outcomes**

**Hours/ week: 6**  
**Credits: 5**

- CO1. Understand the basic concepts and techniques of costing.  
 CO2. Better management and control of elements of cost.  
 CO3 Apply costing methods and techniques appropriate to different businesses concerns.  
 CO4. Acquire knowledge in process costing.  
 CO5. Skills to deal with reconciliation of cost and financial accounts.  
 CO6 . Usage of integral costing, activity based costing in accounting system and control.

#### **UNIT I**

**[18 Hours]**

**Material Cost Accounting:** Classification of Materials – Techniques of Material Control – Stores Control – Inventory Control – Accounting for Material Losses – Control of Spoilage – Wastage and Scrap – Methods of Pricing.

#### **UNIT II**

**[18 Hours]**

**Labour Cost Accounting:** Wage and Bonus System. Overhead Accounting and Control – Concept Classification – Allocation and Apportionment of Overhead – Bases of Apportionment – Reapportionment of Service Department Cost – Absorption of Overheads Cost.

**UNIT III [18 Hours] Methods of Costing:** Unit Costing – Contract Costing – Operating Costing – Target Costing.

**UNIT IV [18 Hours] Process Costing:** Features of Process Costing – Normal Process Loss- Abnormal Process Loss - Abnormal Gain – Equivalent Product Cost.

#### **UNIT V**

**[18 Hours]**

**Reconciliation:** Reconciliation of Cost and Financial Accounts- Need - Reason for Disagreement in Profit- Methods of Reconciliation-Joint Product and By Product Costing - Integral Accounting – Activity Based Costing.

#### **Text Book**

1. S. P. Jain & K.L. Narang, “Advanced Cost Accounting”, *Kalyani Publishers, 18<sup>th</sup> Edition, New Delhi, 2012.*

#### **References**

2. M.Y Khan, “*Cost Accounting*”, Tata Mcgraw-Hill Publishing Company Ltd, New Delhi, 2010.
3. M.C. Agarwal, “*Cost Accounting*”, Sathiyam Pathipagam, Chennai, 2005.
4. M.C. Shukla, T.S.Grewal, M.P. Gupta, “*Cost Accounting Text & Problems*”, Sultan Chand Sons, NewDelhi, 2007.

5. Jawahar Lal, “*Cost Accounting*”, Tata Mcgraw-Hill Publishing Company Ltd, New Delhi, 2011.

**Note: The questions should be asked in the ratio of 60% problem and 40% theory.**

### **ELECTIVE I - FINANCIAL MARKETS AND SERVICES**

(For those who joined since 2018 - 19)

**Semester: 1**

**Subject Code: GMCOE1A**

**Course Outcomes**

**Hours/ week: 6**

**Credits: 5**

CO1: Understand the role and functions of the financial system in reference to macro economy.

CO2: Awareness of the current structure and regulation of the Indian financial service sector.

CO3: Assess the various theoretical concepts underlying money and capital markets.

CO4: Knowledge in different financial institutions and threats exposed to.

CO5: Knowledge in the field of financial markets and of financial instruments.

CO6: Skills to deal with venture capital.

**UNIT I [18 Hours] Structure of Financial System:** Equilibrium in Financial Markets – Financial System and Economic Development – Concepts of Financial Development.

**UNIT II [18 Hours] Capital and Money Market Instrument:** Call Money – Government Securities: Treasury Bills and Bonds – Commercial Paper and Certificate of Deposits – Global Depository Receipts – American Depository Receipts – Euro Bonds.

**UNIT III [18 Hours] Primary and Secondary Stock Market:** Primary and Secondary Stock Market – New Issue Market: Features – Methods – Instruments – Trends in NIM. Secondary Market: Features and Trend – Stock Exchanges: Organization and Functions – Trading in Stock Exchange – Reading Stock Indices, SEBI Regulations for Primary and Secondary Markets.

**UNIT IV [18 Hours] Merchant Investment Banking:** Functions and Securities – Guidelines of RBI and SEBI – Mutual Funds: Types and Features – Mutual Fund Operators and Operations.

**UNIT V**

**[18 Hours]**

**Venture Capital:** Non-Banking Financial Companies – Credit Rating Institutions – Financial Markets: Future and Challenges.

**Text Book**

1. Gordon. E & Natarajan, K, “Financial Marketing and Services”, *Himalaya Publishing Ltd, Mumbai, 2012.*

**References**

2. Khan, M.Y, “Indian Financial System”, *Tata McGraw-Hill, New Delhi, 2011.*
3. Bholey L.M, “New Issues Market of India”, *Tata Mcgraw-Hill Education Pvt Ltd, New Delhi, 2004.*
4. Bharati V. Pathak , “The Indian Financial System: Markets, Institutions and Services”, *Pearson Education India, 3<sup>rd</sup> Edition, 2011.*

**ELECTIVE I-BUSINESS MANAGEMENT**

(For those who joined since 2018 - 19)

**Semester: 1**

**Subject Code: GMCOE1B**

**Course Outcomes**

**Hours/ week: 5**

**Credits: 5**

CO1: Knowledge in the process of Business Management.

CO2: Professional skills as a competent business manager.

CO3: Acquire skills for business planning.

CO4: Decide on direction and flow of authority and responsibility in an organisation.

CO5: Skills to recruit, select, train, place and appraise staff in an organisation.

CO6: Competency to motivate and exercise control to achieve the overall objective of an organisation.

**UNIT I**

**[18 Hours]**

**Management:** Definition – Functions –Management Types – Management Skills - Manager” s Role and Functions.

**UNIT II**

**[18 Hours]**

**Management Science Perspective :** Human Resource Perspective — Contemporary Extensions – Recent Trend.

**UNIT III**

**[18 Hours]**

**Overview of Goals and Plans:** Nature and Purpose of Planning – Types of Plan – Steps in Planning – Planning Process – Management By Objectives –Strategic and Operational Plan-Decision Making.



**UNIT IV [18 Hours] Organizing:** Nature – Basis of Departmentation – Managerial Authority – Line and Staff Relationship – Effective Organizing – Direction and Motivation .

**UNIT V**

**[18 Hours]**

**Staffing:** Nature of Staffing – Recruitment and Selection – Training and Development– Performance Appraisal. **Controlling:** Importance of Control – Control Techniques.

**Text Book**

1. Koontz O” Donnel, “*Principles of Management – Indian Perspective*”, Sultan Chand & Sons, New Delhi, 2012.

**References**

2. L.M. Prasad, “*Principles of Management*”, Sultan Chand & Company Ltd, New Delhi, 8<sup>th</sup> Edition, 2013.
3. J.C. Sinha, “*Principles of Management*”, R Chand & Company, 2002.
4. Sherlaker, “*Business Organisation and Management*”, Himalaya Publishing House, Mumbai, 2013.
5. Y.K. Bhusan, “*Business Organisation and Management*”, Sultan Chand & Sons, New Delhi, 2012.
6. Harold Koontz, “*Essentials of Management*”, Tata McGraw Hill Book Publishing Company, New Delhi, 8<sup>th</sup> Edition, 2012.

**EXTRA CREDIT- MODERN BANKING**

(For those who joined since 2018-19)

**Semester: 1**

**Subject Code: GMCOX1**

**Course Outcomes**

**Credits: 2**

CO1: Knowledge about banking system in India.

CO2: Understanding the role of different banks in the economic development.

CO3: Knowledge about the role of RBI.

CO4: Understand and apply the theory and praxis of modern banking

CO5: Skill to use latest applications in banking in day to day life

**UNIT I**

**Banking System in India:** Types of Banks – Commercial Banks – Co-operative Banks – Regional Rural Banks – Development Banks – IDBI – NABARD – EXIM Bank – National Housing Bank – Small Industrial Development Bank of India – Foreign Banks .

**UNIT II**

**Reserve Bank of India:** Functions of RBI – Credit Control Measures – Control over Management of Banks – Control over Fraudulent Practices - Functions of Commercial Banks.

**UNIT III**

**Banking Operations:** Raising Funds – Fixed Deposits – Recurring Deposit Account – New Deposit Saving Schemes – NRI Deposit Schemes – Loans and Advances – Principles of Lending – Letter of Credit – Export Finance.

#### UNIT IV

**Transfer of Funds:** Cheque – Features – Demand Draft – Material Alteration – Endorsement – Crossing – Marking.

#### UNIT V

**Privatisation of Banks:** E-Banking – Channels of E-Banking – Advantages and Constraints of E-Banking. – Core Banking - Real Time Gross Settlement (RTGS).

#### Text Book

1. Sundaram & Varshney, “*Banking Theory Law and Practice*”, Sultan Chand & Sons, New Delhi, 2012.

#### References

2. E. Gordon & K. Natarajan, “*Banking Theory Law and Practice*”, Himalaya Publishing House, Mumbai, 2012.
3. M. Radhasamy & S. Vasudevan, “*A Text of Banking Law & Theory and Practice*”, Sulthan Chand & Sons, New Delhi, 3<sup>rd</sup> Edition, 2011.
4. M.L. Tanan, “*Banking Law and Practice*”, Sultan Chand & Sons, New Delhi, 20<sup>th</sup> Edition, 2006.
5. [WWW.Wikipedia.com](http://WWW.Wikipedia.com); [WWW.Ehow.Com](http://WWW.Ehow.Com); [WWW.Corebaningblog.Com](http://WWW.Corebaningblog.Com); [WWW.Rbi.Org.In](http://WWW.Rbi.Org.In).
6. [https://www.rbi.org.in/scripts/BS\\_PressReleaseDisplay.aspx?prid=37618](https://www.rbi.org.in/scripts/BS_PressReleaseDisplay.aspx?prid=37618)

### CORE V- GLOBAL MARKETING

(For those who joined since 2018 - 19)

**Semester: II**

**Subject Code: GMCOC21**

**Hours/ week: 6**

**Credits: 5**

CO1. Acquire comprehensive, theoretical and practical competencies in strategic marketing management in the global environment.

CO2. Understand and assess the challenges of turbulent business environment.

CO3. Knowledge in ethical consequences of strategic decisions towards all stakeholders.

CO4. Gain a market oriented, global, entrepreneurial and sustainable mind set.

CO5. Evaluate and design sustainable marketing and business strategies in global environments.

CO6. Skills as a competent global marketer.

#### UNIT I

**[18 Hours]**

**Global Marketing:** Nature and Scope – Global Marketing Vs Domestic Marketing – Barriers to Global Marketing – Global Marketing Environment – Approaches to Global Marketing - Ethno, Poly, Regio and Geo Central Approach

**UNIT II****[18 Hours]**

**Global Marketing Economic Environment:** Global GDP and Trade Growth - Balance of Payment – Meaning, Components of BOP - Types of Disequilibrium – Methods of Correction of Disequilibrium - Foreign Exchange Market – Exchange Rate and Exchange Management.

**UNIT III****[18 Hours]**

**Global Market Entry Decisions:** Licensing/ Franchising – Exporting - Contract Manufacturing - Management Contracting - Joint Venture - Counter Trade - Merger and Acquisition - Strategic Alliances – Turnkey - Merits and Demerits of Global Entry Strategies - Export Promotion – Production and Marketing Assistance - EOU, EPZ and SEZ.

**UNIT IV****[18 Hours]**

**Economic Integration and Trade Blocks:** Facets of Economic Integration – Regional Economic Co-operation – European Union – Functions – NAFTA: Objectives and Functions – ASEAN – AFTA - Objectives – LAIA – Objectives – SAARC – Objectives – Functions – APEC - Gulf Co-operation Council (GCC).

**UNIT V****[18Hours]**

**International Institutions:** Role of IMF, World Bank, IFC in Global Economy and Market – Objectives – UNCTAD – Functions – WTO – Objectives – Principles – Functions.

**Text Books**

1. Francis Cherunilam, “*International Trade and Export Management*”, Himalaya Publishing House, Mumbai, 2012. (I, II & III Unit).
2. Subba Rao. P, “*International Business*”, Himalaya Publishing House, Mumbai, 3<sup>rd</sup> Revised and Enlarged Edition, 2012. (Unit IV & V Unit).

**References**

3. R. L. Varshney & B. Bhattacharya, “*International Marketing Management– An Indian Perspective*”, Sulthan Chand & Son, New Delhi, 25<sup>th</sup> Revised Edition, 2015.
4. B. S. Rathor & J. S. Rathor, “*International Marketing*”, Himalaya Publishers House, Mumbai, 4<sup>th</sup> Edition, 2001.
5. R. K. Kothari & P.C. Jain, “*International Marketing*”, Indus Valley Publications, Delhi, 2009.
6. U.C. Mathur, “*International Marketing Management: Text and Cases*”, Sage Texts, 2008.
7. [https://en.wikipedia.org/wiki/Global\\_marketing](https://en.wikipedia.org/wiki/Global_marketing)

**CORE VI - ADVANCED MANAGEMENT ACCOUNTING**

(For those who joined since 2018 - 19)

**Semester: 1I****Subject Code: GMCOC22****Course Outcomes****Hours/ week: 6****Credits: 5**

CO1: Knowledge in concepts of management accounting and its applications.

CO2: Clear understanding, analysis and assessment of business performance.

CO3: Finding balance between inflow and outflow of funds and optimal working capital Management.

CO4: Decision making through marginal costing techniques.

CO5: Budget preparation keeping in view prospective changes in the business environment.

CO6: Analysis of variance to overcome deficiencies and to materialize the business prospects for each responsibility centre.

#### **UNIT I**

**[18 Hours]**

**Management Accounting:** Scope and Objectives – Management Accounting Distinguished from Financial and Cost Accounting, Analysis and Interpretation of Financial Statements - Ratio Analysis – Analysis for Liquidity, Solvency, Activity and Profitability.

#### **UNIT II**

**[18 Hours]**

**Fund Flow and Cash Flow Analysis:** Managerial Uses – Distinction between Fund Flow and Cash Flow Statements – Forecasting of Fund Requirements.

**UNIT III [18 Hours] Marginal Costing:** Cost Volume Profit Analysis – Profit Volume Ratio- Break Even

Analysis- Margin of Safety - Application of Marginal Costing Techniques for Managerial Decisions - Make or Buy – Key Factor – Pricing – Shut Down of Plant – Optimal Production Mix – Adding or Discontinuing a Product.

#### **UNIT IV**

**[18 Hours]**

**Budget and Budgetary Control:** Essentials – Classification – Fixed and Flexible Budget – Sales Budget – Production Budget – Cash Budget – Zero Base Budgeting and its Relevance in Decision Making.

#### **UNIT V**

**[18 Hours]**

**Standard Costing:** Standard Costing and Variance Analysis for Material, Labour, Overhead and Sales– Difference between Budgetary Control and Standard Costing.

#### **Text Book**

1. R.S.N. Pillai Bagavathi, “*Principles of Management Accounting*”, S.Chand & Company Ltd, New Delhi, 2010.

#### **References**

2. Man Mohan & Goyal, „*Principles of Management Accounting*”, Sahitya Bhavan, Agra.
3. Shashi K Gupta & R k Sharma, “*Management Accounting Principles &Practice/ 13<sup>th</sup> Edition, Publishers, 2014.*
4. S.N. Maheswari, “*Principles of Management Accounting*”, Sulthan Chand & Sons, New Delhi, 2012.

5. Thukaram Rao M.E, “*Cost and Management Accounting*”, New Age International Pvt. Ltd, New Delhi, 2004.

6. S.P.Jain & K.L. Narang “*Principles of Management Accounting*”, Sulthan Chand & Sons, New Delhi, 2013.

**Note: The questions should be asked in the ratio of 60% problems and 40% theory.**

## **CORE VII - ORGANIZATIONAL BEHAVIOUR**

(For those who joined since 2018 - 19)

**Semester: II**

**Hours/ week: 6**

**Subject Code: GMCOC23**

**Credits: 5**

**Course Outcomes**

**CO1.** Understand human behaviour for a healthy working atmosphere.

CO2. Analyze individual and group behaviour, that influences organisational climate.

CO3. Understand different motivational theories and evaluate motivational strategies in the organisational set up.

CO4. Evaluate the appropriateness of various leadership styles used in organizations.

CO5. Assess the elements of group dynamics and evaluate their impact in the organisation.

CO6. Understand the effect of organisational change and culture in working relationships within the organisation.

### **UNIT I**

**[18 Hours]**

**Introduction to Organisational Behaviour:** Definition and Nature – OB Models – Disciplines Contributing to OB - Dimensions of OB – Individual, Group and Organisational System.

### **UNIT II**

**[18 Hours]**

**Individual Behaviour:** Perception – Meaning and Process – Personality – Meaning and Determinants – Attitudes – Meaning – Formation – Changing Attitudes.

### **UNIT III**

**[18 Hours]**

**Learning:** Meaning – Classical Conditioning – Operant Conditioning and Social Learning Theory – McGregor’s Theory of X and Y and – Motivation – Concept and Significance – Maslow, Herzberg, Vroom, Porter and Lawler Theories.

### **UNIT IV**

**[18 Hours]**

**Group Dynamics:** Stages in Group Formation – Types of Groups – Group Norms – Group Cohesiveness – Group Decision Making – Leadership – Concept – Quality of Effective Leadership – Leadership Style.

### **UNIT V**

**[18 Hours]**

**Organisational Change:** Meaning – Major Forces of Change – Types of Change – Resistance to Change – Kurt Lewin Theory – Developing Support for Change – Organisational Development – Meaning and Techniques – Organisational Culture – Determinants of Culture.

### Text Book

1. S.S. Khanka, “*Organisational Behaviour*” S Chand Ltd, New Delhi 2006.

### References

2. Stephen P Robins, “*Organizational Behaviour*”, *Prentice Hall of India Ltd, New Delhi, 2012*.
3. Fred Luthans, “*Organizational Behaviour*”, *Tata Mc Graw Hill Company Ltd, Delhi, 11<sup>th</sup> Edition, 2010*.
4. Keith Davis, “*Organizational Behaviour*”, *Tata Mc Graw Hill Company Ltd, Delhi, 5<sup>th</sup> Edition, 2017*.
5. Dr. P. Nirmal Singh, “*Organisational Behaviour*”, *Deep & Deep Publications, New Delhi, 2<sup>nd</sup> Edition, 2001*.
6. K. Aswathappa, “*Organizational Behaviour*”, *S Chand & Co Pvt Ltd, New Delhi, 2012*.

## CORE VIII - BUSINESS RESEARCH METHODS

(For those who joined since 2018 – 19)

**Semester: II**

**Subject Code: GMCOC24**

**Hours/ week: 6**

**Credits: 5**

### Course Outcomes

CO1- Understanding the basic framework of research process and different types of research.

CO2 -Develop practical skills in collecting and analysing both quantitative and qualitative data.

CO3- Knowledge in various methodological tools used for social and scientific research.

CO4- Develop research designs using research techniques.

CO5-Locate problem areas in organisational settings and plan, organise, design, and conduct research to solve the identified problems.

CO6:Skills in designing and drafting research report.

### UNIT I

**[18 Hours]**

**Introduction to Research:** Meaning – Purpose – Types of Research – Applied, Analytical, Descriptive, Exploratory, Experimental, Pure and Historical Research – Qualitative and

Quantitative Research - Steps in Research – Identification, Selection and Formulation of Research Problem – Research Design – Formulation of Hypothesis.

**UNIT II [18 Hours] Methods of Research:** Survey Method – Case Study – Sampling Techniques – Types of Sampling – Probability and Non-Probability Sampling Methods– Steps in Sampling – Sampling and Non-Sampling Errors – Sample Size.

### UNIT III

[18 Hours]

**Collection of Data:** Meaning of Primary and Secondary Data – Sources of Primary Data – Methods of Collecting Primary Data – Questionnaire Method – Interview Method – Observation Method – Construction of Questionnaire – Construction of Schedule – Scaling Techniques – Need for Scaling – Problems of Scaling – Kinds of Scaling.

### UNIT IV

[18 Hours]

**Processing of Data:** Editing – Coding – Classification – Tabulation - Analysis and Interpretation.

### UNIT V

[18 Hours]

**Report Writing:** Types of Report – Style of Reporting – Contents of Report – Format of Thesis – Steps in Drafting Reports – Use of Diagrams – Use of Library and Internet in Research.

### Text Book

1. Kothari, C. R, “*Research Methodology – Methods and Techniques*”, New Age International Publishers, Delhi, 3<sup>rd</sup> reprint, Nov 2014.

### References

2. Gupta S .P, “*Statistical Methods*”, Sultan Chand & Co., New Delhi, 2012.
3. Young Pauline V, “*Scientific Method and Research*”, Prentice Hall of India Ltd, New Delhi, 2004
4. R. Paneerselvam, “*Research Methodology*”, PHI Learning Pvt Ltd Company, New Delhi, 2012.

## ELECTIVE II - FINANCIAL ACCOUNTING SOFTWARE PACKAGE (LAB)

(For those who joined since 2018 – 19)

**Semester: II**

**Hours/ week: 6**

**Subject Code: GMCOE2AP**

**Credits: 5**

### Course Outcomes

**CO1** Knowledge in Tally software.

**CO2** Understand the power and potential of Tally Accounting Software from the business perspective.

**CO3** Usage of accounting and business terminology in Tally software.

**CO4** Acquire skills as a Tally data entry manager.

**I. Accounting Features**

1. Creating Company – Accounts only – Accounts with Inventory
2. Creating Group & Ledger – Single mode – Multiple mode
3. Creating Voucher - Purchase – Sales – Payments – Receipts – Contra
4. Passing Journals – Journal Entries under Accounts only – Accounts with Inventory Mode – Viewing Report – Trial Balance and Adjustment Entries and Viewing.
5. Bank Reconciliation Statement Preparation – Receivable and Payable bill with details.
6. Inventory – Creating Stock Group – Stock Categories – Stock Item - Ageing Analysis Report.

**AI Advanced Accounting Features**

1. Budget & Credit Limit -Setting and Fixing Budget Limit - Display of Budget Variance Purpose of Credit Limit – Setting Credit Limit - Voucher Entry with Credit Limits.
2. Pay Roll - Enabling and Creation of Payroll Masters - Creating Payroll Entries - Display of Payroll Reports.

**BI Advanced Inventory Features**

1. Job Costing - Enabling and Creating Job Costing Details in Voucher - Display Job Costing Report
2. Order Processing & Tracking System - Enabling and Creating Purchase Order - Enabling and Creating Sales Order - Track Orders with Receipt and Delivery Notes - Display Pending Orders and Bills Wise Details.
3. Reorder Level & Status - Enabling and Creating Reorder Level - Specifying Simple Reorder Levels - Specifying Advanced Reorder Level.
4. Batch Wise Details - Stock Reports with Batch Details - Batch Details in Purchase Invoices – Batch Details in Sales Invoices.
5. Material Issues – FIFO – LIFO.
6. Bill of Material - Creation of Manufacturing Journal Voucher Type - Manufacturing Journal to Record - Production - Display Transfer Analysis.

**IV Technical Advancement**

1. Open Database Connectivity (ODBC) - Connecting with MS Excel - Connecting with MS Word.

**CORE IX -CORPORATE ACCOUNTING**

(For those who joined since 2018 – 19)

**Semester: III****Subject Code: GMCOC31****Hours/ week: 6****Credits: 5****.Course Outcomes**

CO1: Comprehensive understanding of Corporate Accounting for the preparation and presentation of financial statements.



CO2: Maintain the final accounts of companies.

CO3: Deal with the Internal reconstruction accounting procedures.

CO4: Maintain the accounts of Banking, Insurance, Electricity, Holding and Subsidiary companies.

CO5: Preparation of Human Resource Accounting and Inflation Accounting.

#### UNIT I

[18 Hours]

**Issue of Shares and Debentures:** Redemption of Preference Shares and Debentures – Profit Prior to Incorporation – Preparation of Final Accounts of Companies under Revised Accounting Standards.

#### UNIT II

[18 Hours]

**Amalgamation:** Absorption – Reconstruction of Companies – Alteration of Share Capital – Liquidation of Companies.

#### UNIT III

[18 Hours]

**Banking and Insurance Companies:** Accounts of Banking - Accounts of Insurance Companies – Preparation of Valuation Balance sheet and Disposal of surplus – Final Accounts of General Insurance Companies.

#### UNIT IV

[18 Hours]

**Accounts of Holding Companies:** Calculation of Capital profit, Revenue profit – Goodwill/Cost of control – Minority Interest – Revaluation of assets and liabilities – Elimination of common transactions – Unrealised profit – Issue of bonus shares – Treatment of dividend – Preparation of Consolidated Profit and Loss Account and Balance Sheet

#### UNIT V

[18 Hours]

**Electricity Companies:** Accounting including Double Accounts - Replacement of an asset and Disposal of Surplus. - Human Resource Accounting – Inflation Accounting- Need & Methods.

#### Text Book

1. S.P.Jain & K.L.Narang, “Advanced Accountancy”, *Kalyani Publishers, Mumbai, 18<sup>th</sup> Edition, 2012.*

#### References

2. M.A.Arulanandam & R.S.Raman, “*Advanced Accountancy*”, Himalaya , Mumbai, 17<sup>th</sup> Edition, 2012
3. R.L.Gupta & M. Radhaswamy, “*Advanced Accountancy*”, Sultan Chand & Co, New Delhi, 17<sup>th</sup> Edition, 2012.
4. M.C.Shukla & T.S.Grewal, “*Advanced Accounts*”, *Sultan Chand & Co, NewDelhi, 2012.*
5. S.N.Maheswari, “*Advanced Accountancy*”, Vikas Publishing House Pvt Ltd, New Delhi, 10<sup>th</sup> Edition, 2012.

**Note: The questions should be asked in the ratio of 60% problem and 40% theory.**

**CORE X -DIRECT TAXES**  
(For those who joined since 2018 – 19)

**Semester: III****Subject Code: GMCOC32****Hours/ week: 6****Credits: 5****Course Outcomes**

CO1: Knowledge in basic concepts of direct taxes.

CO2: Understand the residential status and tax exemptions.

CO3: Knowledge in corporate tax laws and tax planning.

CO4: Computation of Taxable income under different heads.

CO5: Assessment of tax for HUF, partnership firm and companies.

**UNIT I****[18 Hours]****Income Tax Act 1961:** Definitions – Basis of Charge – Residential Status – Exempted Incomes.**UNIT II****[18 Hours]****Taxable Income:** Computation of Taxable Income under the Head Salaries – HouseProperty.**UNIT III****[18 Hours]****Computation of Taxable Income:** Computation of Taxable Income under the head Profits and Gains of Business or Profession – Capital Gains – Other Sources.**UNIT IV****[18 Hours]****Clubbing of Income:** Set Off and Carry Forward of Losses – Deductions from Gross Total Income.**UNIT V****[18 Hours]****Assessment:** Assessment of Individual– Assessment of Companies.**Text Book**

1. Mehrotra H.C. & Goyal C.G., “*Income Tax Law & Practices*”, Sathya Bhawan Publication, New Delhi, 2011.
2. Dr. Vinod K. Singhania, “*Direct Taxes Law & Practices*”, *Tan Prints India Pvt Ltd, Delhi, 2012.*
3. Lal.B.B and Vashisht.N, “*Direct Taxes Practices & Planning*”, *Pearson Publications, New Delhi.*

**Note: The questions should be asked in the ratio of 60% problem and 40% theory.**

**CORE XI -INVESTMENT MANAGEMENT**  
(For those who joined since 2018 - 19)

**Semester: III**  
**Subject Code: GMCOC33**

**Hours/ week: 6**  
**Credits: 5**

### Course Outcomes

CO1: Clarity of basic concepts of investments and strategies to be followed

CO2: Mastery in risk and return analysis of securities

CO3: Analyze and evaluate relevance of securities for investment

CO4: Skills in Portfolio evaluation of performance

CO5: Timely revision and diversification of portfolio

### UNIT I

**[18 Hours]**

**Introduction to Investment Management:** Investment – Meaning – Features and Objectives – Types of Investments – Direct and Indirect Investing – Investment Decision Process – Approaches to Investment Decision Making – Qualities for Successful Investing – Speculation – Gambling – Features of Gambling – Emerging Investment Environment.

### UNIT II

**[18 Hours]**

**Security Analysis:** Risk and Return Measures and Analysis – Systematic and Unsystematic Risk – Interpretation of Beta Value – Approaches to Security Analysis: Fundamental and Technical -Random Walk Analysis.

### UNIT III

**[18 Hours]**

**Valuation:** Valuation Models of Equity, Preference, Convertible and Debt Securities.

### UNIT IV

**[18 Hours]**

**Portfolio Management:** Return and Risk in the Context of Portfolio – Portfolio Theory – Harry Markowitz Model – Sharpe Portfolio Model – Lending and Borrowing Portfolios – Construction and Selection of Optimum Portfolio.

### UNIT V

**[18 Hours]**

**Capital Asset Pricing Model (CAPM):** Assumptions of CAPM – Security Market Line – Capital Market Line – CAPM and Valuation of Investments – Reward to Risk Ratio – Alpha Factor – Limitations of CAPM – Portfolio Evaluation – Measures of Portfolio Performance.

### Text Book

1. Punithavathi Pandian, “*Security Analysis and Portfolio Management*”, Vikas Publication, New Delhi, 2<sup>nd</sup> Edition, 2013.

### References

2. V.Gangadhar & G. Ramesh Babu, “*Investment Management*”, Almol Publicatio Pvt Ltd, New Delhi, 1<sup>st</sup> Edition, 2006.
3. Preeti Singh “*Investment Management*”, Himalaya Publishing House, Mumbai, 16<sup>th</sup> Edition, 2008.
4. V.K. Bhalla, “*Investment Management*”, Sultan Chand, New Delhi, 4<sup>th</sup> Edition, 2008.
5. R.P Rustagi “*Investment Analysis & Portfolio Management*”, Sulthan Chand & Sons, New Delhi, 4<sup>th</sup> Edition, 2012.

**Note: The questions should be asked in the ratio of 40% problem and 60% theory.**

## **CORE XII -HUMAN RESOURCE MANAGEMENT**

(For those who joined since 2018 - 19)

**Semester: III**

**Hours/ week: 6**

**Subject Code: GMCOC34**

**Credits: 5**

### **Course Outcomes**

CO1. Understand the basic concepts of Human Resource Management.

CO2 .Implement the methods and procedures for recruitment ,selection, training & placements.

CO3.Ability to motivate and appraise performance.

CO4. Skills to solve HR issues.

CO5.Effective management of human resources in an organisation.

### **UNIT I**

**[18 Hours]**

**Human Resource Management:** Need for Human Resource Management – Human Resource Planning – Responsibility for Human Resource Planning – Process of Human Resource Planning – Job Analysis Content – Job Description – Job Specification – Job Design – Job Evaluation.

### **UNIT II**

**[18 Hours]**

**Recruitment:** Recruitment and Selection Process – Recruitment Sources – Techniques of Recruitment – Essentials of Selection Procedure- Steps in Selection Procedure - Psychological Test – Nature – Purpose – Classification – Development of a Test Programme – Interviews – Placement.

### **UNIT III**

**[18 Hours]**

**Employees Training:** Training, Development and Training Policy – Steps in Training Programme – Support Materials for Training – Training Period – Training for Different Employees – Training Techniques.

### **UNIT IV**

**[18 Hours]**

**Motivation:** Human Needs – Maslow” s Rank Order of Hierarchy ofNeeds – Changing Nature of Human Needs – Motivation – Types –Steps – Management Techniques to Increase Motivation – Mc Celland” s Achievement Theory of Motivation Maslow, Herzberg, Vroom, Porter and Lawler Theories.

### **UNIT V**

**[18 Hours]**

**Performance Appraisal:** Purpose – Importance – Traditional and Modern Methods of Appraisal – Management By Objectives (MBO) Approach.

### **Text Book**

1. C.B Mamoria, “*Personnel Management*”, Himalaya Publishing House, Mumbai, 2013.

### References

2. Edward E. Lawler III; John W. Boudreau, “*Effective Human Resource Management a Global Analysis*”, Stanford Business Books, 2009.
3. Aswathappa, “*Human Resource Management and Industrial Relations*”, Himalaya Publishing House, Mumbai, 2012.

## ELECTIVE III -ENTREPRENEURSHIP DEVELOPMENT

(For those who joined since 2018 - 19)

**Semester: III**

**Hours/ week: 6**

**Subject Code: GMCOE33**

**Credits: 5**

**Course Outcomes**

CO1: Understand the creative process of business opportunity identification and screening.

CO2: Identify capital resources for new ventures.

CO3: Knowledge in institutional support to entrepreneurs with a special focus to women.

CO4 : Ability to overcome the issues/problems in starting a new venture.

CO5: Execution of entrepreneurial skills in business with business ethics, values and integrity.

### UNIT I

**[18 Hours]**

**Introduction to Entrepreneur:** Characteristics – Functions – Intrapreneurs – Characteristics – Types of Entrepreneurs – Factors – Competencies – Innovation: Need and Sources.

**UNIT II [18 Hours] Entrepreneurship Development Programme:** Historical Background - Importance – Objectives – Process – Phases – Institution – Problems.

### UNIT III

**[18 Hours]**

**Institutional Support to Entrepreneur:** Small Scale Industries Board – Small Industries Development Organization – Small Industries Service Institute – National Small Industries Corporation – National Productivity Council – Khadi and Village Industries Commission.

**UNIT IV [18 Hours] Women Entrepreneurs:** Concept – Factors – Types – Support and Assistance – Problems – Remedial Measures. –Role of Women Self Help Groups.

### UNIT V

**[18 Hours]**

**Project:** Project Identification – Classification – Project Life Cycle – Project Report – Contents – Importance – Project Appraisal – Market Feasibility Analysis – Technical Feasibility Analysis – Financial Feasibility Analysis – Economic Feasibility Analysis – Managerial – Social – Break Even Analysis.

**Text Book**

1. E. Gordon & K. Natarajan, “*Entrepreneurship Development*” Himalaya Publishing House, Mumbai, 4<sup>th</sup> Edition, 2013.

#### References

2. Peter F Drucker, “*Innovation & Entrepreneurship – Principles and Practices*”, Classic Drucker Collection Edition, 2007.
3. S.L.Gupta, Arunmittal, “*Entrepreneurship Development*” International Book House, 2012.
4. Dr. Khanka “*Entrepreneurship*”, Himalaya Publishing House, Mumbai, 1<sup>st</sup> Edition, 2012.
5. Vasant Desai, “*Entrepreneurship and Small Scale Industries*” Himalaya Publishing House, Mumbai, 19<sup>th</sup> Edition, 2011.

### CORE XIII-FINANCIAL MANAGEMENT

(For those who joined since 2018 - 19)

**Semester: IV**

**Subject Code: GMCOC41**

**Hours/ week: 6**

**Credits: 5**

#### Course Outcomes

- CO1. Understand the concepts, goal and functions of financial management .  
 CO2 .Compute the cost of capital and construct capital structure of an organisation.  
 CO3. Familiarity in leverages and capital budgeting.  
 CO4. Efficiency in working capital management.  
 CO5 .Execute dividend policies and theories.  
 CO6. Efficient management of financial resources.

#### UNIT I

**[18 Hours]**

**Introduction to Financial Management:** Nature, Scope and Objectives – Finance Functions –Profit Maximization Vs Wealth Maximization - Role and Responsibilities of a Financial Manager/Corporate Financial Officer.

**UNIT II [18 Hours] Financing Decisions:** Sources and Types of Capital – Cost of Different Types of Capital - Capital Structure: Determinants – Leverages – Theories of Capital Structure – Capitalization.

**UNIT III [18 Hours] Capital Investment Decisions:** Planning and Control of Capital Expenditure – Capital Budgeting Process – Cost of Capital and its Application in Capital Budgeting Decisions.

**UNIT IV [18 Hours] Working Capital Decisions:** Concept – Need and Influencing Factors –Estimation Working Capital - Inventories and Receivables Management – of Management of Cash.

#### UNIT V

**[18 Hours]**

**Dividend Decisions:** Dividend Policy – Dividend Theories – Policies Regarding Retained Earnings.

#### Text Book

1. B.S. Raman, “Financial Management”, *United Publishers, Mangalore, 2011.*

**References**

2. M.Y. Khan & P.K. Jain, “*Financial Management*”, Tata MC Graw Hill Publishing Co., Ltd, New Delhi, 2006.
3. Prasanna Chandra, “*Financial Management*” Tata MC Graw Hill Publishing Co., Ltd, New Delhi, 2004.
4. James C Van Horne, “*Financial Management and Policy*”, Prentice Hall of India Ltd, New Delhi, 2012.
5. I.M.Pandey, “*Financial Management*”, Vikas Publishing House, New Delhi, 10<sup>th</sup> Edition, 2013.
6. R.K. Sharma & Shashi Gupta, “*Financial Management*” Sultan Chand & Sons, New Delhi.
7. S N Maheshwari , “ *Financial Management Principles & Practice*” Sultan Chand & Sons, New Delhi.2013

**Note: The questions should be asked in the ratio of 60% problem and 40% theory.**

**CORE XIV-INDIRECT TAXATION**  
(For those who joined since 2018 - 19)

**Semester: IV**  
**Subject Code: GMCOC42**

**Hours/ week: 6**  
**Credits: 5**

**Course Outcomes**

- CO1: Knowledge in various provisions of indirect taxes.  
CO2: Clarity on all aspects of indirect taxes.  
CO3: Ability to deal with central excise formalities.  
CO4: Knowledge in application of VAT.  
CO5: Familiarity in customs rules and procedures.  
CO6: Awareness on legal implications of Central Sales Tax.

**UNIT I****[18 Hours]**

**Indirect Taxes:** Special Features – Objectives – Structure – Types of Taxes –Progressive Taxation-Regressive Taxation- Degressive Taxation- Canons of Taxation – Contribution to Government Revenues – Taxation Under Constitution – Advantages – Limitations- New Initiatives by the Central Government for central legislation- Meaning and Benefits of GST- Salient Features of Dual GST Taxes subsumed under CGST Act 2017- GST Council- Administration- Proper Officers- Supply of Goods or Services or both under CGST/SGST.

**UNIT II****[18 Hours]**

**Levy and collection of CGST/SGST-** Composition Scheme – Exemptions- Time and Valuation of Taxable Supply- Input Tax- Input Service Distributor- Registration under GST- Migration - Tax Invoice, Credit and Debit Notes- Accounts and Record keeping- Rate of tax for Different Products.

**UNIT III****[18 Hours]**

Integrated GST Act 2017: Special features- Admin- Levy and Collection of IGST-Supply of Goods under Interstate Trade or Commerce – Exemptions- Apportionment of Tax- Application of provisions of CGST; CENVAT: Meaning – Difference between MODVAT and CENVAT – VAT – Features of CENVAT – Scope and Applicability of CENVAT – Demand, Refund/ Rebate of Central Excise Duty.

**UNIT IV****[18 Hours]**

**Customs Act 1962:** Nature of Restrictions on Import and Export –Valuation of Goods and Clearance of Imported Goods – Warehousing – Drawback of Customs Duties – Adjudication and Appeals.

**UNIT V****[18 Hours]**

**Central Sales Tax Act 1956:** Constitutional Background – Levy and Collection of Tax – Sales and Deemed Sales – Interstate Sales and Intra-State Sales – Sales or Purchases in the Course of Import and Export – Registration – Rate of Tax and Taxable Turnover.

**Text Book**

1. Balachandran.V “*Indirect Taxation*”, *Sultan Chand & Sons, New Delhi*.
2. [https://drive.google.com/file/d/1\\_\\_1u7\\_N8zobtFBKFzVo3e8pumIhA0WAF/view](https://drive.google.com/file/d/1__1u7_N8zobtFBKFzVo3e8pumIhA0WAF/view)

**References**

3. Dinkar Pagare, “*Indirect Taxes*”, *Sultan Chand & Sons, New Delhi, 2010*.
4. Dately.V.S, “*Indirect Taxes*”, *Taxman Publication PVT Ltd, New Delhi*.

**CORE –XV-PROJECT****week: 15****Subject Code: GMCOC43PW****Hours/****Credits: 5****Course Outcomes**

CO1: Able to learn on their own, reflect on their learning and take appropriate actions to improve it.

CO2: Acquire the skills to communicate effectively and to present ideas clearly and coherently

CO3: Develop plans with relevant people to achieve the project's goals.

CO4: Estimate and cost the human and physical resources required, and make plans to obtain the necessary resources.

CO5: Develop stronger inclination towards flexibility and fearlessness in their approach to problem solving.



CO6: Demonstrate a strong working knowledge of ethical and professional responsibility

### Elective Papers Offered for M. Sc IT and MCA Students

For those who joined since 2018-19

Sem	Subject Code	Subject Title	Hours/Week	Credits	CIA Marks	ESE Marks	Total Marks
III	GMITE3A	Human Resource Management	5	4	40	60	100
III	GMCAE3C	Financial Cost and Management Accounting	5	4	40	60	100

### HUMAN RESOURCE MANAGEMENT

(For those who joined in 2018 - 19)

**M.Sc.IT**

**Semester: III**

**Subject Code: GMITE3A**

**Hours/ week: 5**

**Credits: 4**

#### Course Outcomes

CO1. Understand the basic concepts of Human Resource Management.

CO2 .Implement the methods and procedures for recruitment, selection, training & placements .

CO3.Ability to motivate and appraise performance.

CO4. Skills to solve HR issues.

CO5.Effective management of human resources in an organisation.

**UNIT I [15 Hours] Human Resource Management:** Need for Human Resource Management – Human Resource Planning – Responsibility for Human Resource Planning – Process of Human Resource Planning – Job Analysis Content – Job Description – Job Specification – Job Design – Job Evaluation.

#### UNIT II

**[15 Hours]**

**Recruitment:** Recruitment and Selection Process – Recruitment Sources – Techniques of Recruitment – Essentials of Selection Procedure- Steps in Selection Procedure - Psychological Test – Nature – Purpose – Classification – Development of a Test Programme – Interviews – Placement.

#### UNIT III

**[15 Hours]**

**Employees Training:** Training, Development and Training Policy – Steps in Training Programme – Support Materials for Training – Training Period – Training for Different Employees – Training Techniques.

**UNIT IV****[15 Hours]**

**Motivation:** Human Needs – Maslow’s Rank Order of Hierarchy of Needs – Changing Nature of Human Needs – Motivation – Types – Steps – Management Techniques to Increase Motivation – Mc Celland’s Achievement Theory of Motivation Maslow, Herzberg, Vroom, Porter and Lawler Theories.

**UNIT V****[15 Hours]**

**Performance Appraisal:** Purpose – Importance – Traditional and Modern Methods of Appraisal – Management By Objectives (MBO) Approach.

**Text Book**

1. C.B Mamoria, “*Personnel Management*”, Himalaya Publishing House, Mumbai, 2013.

**References**

2. Edward E. Lawler III; John W. Boudreau, “*Effective Human Resource Management a Global Analysis*”, Stanford Business Books, 2009.
3. Aswathappa, “*Human Resource Management and Industrial Relations*”, Himalaya Publishing House, Mumbai, 2012.

**FINANCIAL COST AND MANAGEMENT ACCOUNTING**

(For those who joined in 2018-19)

**MCA****Semester: III****Subject Code: GMCAE3C****Hours/ week: 5****Credits: 4****Course Outcomes**

CO1. Understand financial, cost and management accounting principles and concepts for cost ascertainment, planning, control and decision making.

CO2. Prepare final accounts for external reporting and managerial decision making.

CO3. Analyse and assess business performance through accounting ratios.

CO4. Optimal use of working capital through efficient management of inflow and outflow of funds.

CO5. Project appraisal and evaluation through capital budgeting.

**UNIT I****[15 Hours]**

**Introduction to Financial Accounting:** Principles of Accounting – Double Entry System of Accounting – Journal – Ledger – Trial Balance – Trading and Profit & Loss Account – Balance Sheet.

**UNIT II****[15 Hours]**

**Capital Budgeting:** Meaning – Methods – Pay-back Period – Discounted Cash Flow – Net Present Value – Present Value Index - Accounting Rate of Return – Internal Rate of Return (Simple problems only).

**UNIT III****[15 Hours]**

**Analysis and Interpretation of Financial Statements:** Comparative Financial Statement – Accounting Ratios – Significance and Limitations.

**UNIT IV****[15 Hours]**

**Fund Flow and Cash Flow Analysis:** Meaning – Importance of Fund Flow Statement –Uses of Fund Flow Analysis – Limitations – Preparation of Fund Flow Statement – Cash Flow Analysis –Uses of Cash Flow Analysis – Limitations – Preparation of Cash Flow Statement.

**UNIT V****[15 Hours]**

**Cost:** Elements of Cost – Cost Statement –Marginal Costing – Meaning – Contribution – BEP - Margin of Safety – Profit Volume Ratio – Application of Marginal Costing – Limitations – Break Even Chart – Profit Volume Graph.

**Text Books**

1. R.L.Gupta & Radhasamy, “*Advanced Accountancy*”, Sulthan Chand & Sons, New Delhi, 2011.
2. S.P.Jain & K.L.Narang, “*Advanced Accountancy*”, Kalayan Publications, New Delhi, 2012.
3. S.P.Jain & K.L.Narang, “*Principles of Cost Accounting*”, Kalayan Publications, New Delhi, 2010.
4. S.N. Maheswari, “*Principles of Management Accounting*”, Sulthan Chand & Sons, New Delhi, 2012.
5. R.S.N. Pillai Bagavathi, “*Principles of Management Accounting*”, S. Chand & Company Ltd, New Delhi, 2010. 2010.

**B COM****Three Year Regular Degree Programme**

(For those who joined since 2018-19)

**PROGRAMME SPECIFIC OUTCOMES**

- ❖ PSO1. An inclination towards lifelong learning and acquiring contemporary knowledge to pursue their career in teaching and research.
- ❖ PSO2. the students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law.



PSO3. Ability to work in teams with enhanced communication and inter-personal skill.

### PROGRAMME STRUCTURE

Sem	Subject Code	Part	Course	Subject Title	Hour s/ Week	Credits	CIA Marks	ESE Marks	Total Marks
I	GBLT11 /GBLA11/GBLIA11/GBLH11	I	Language I	Tamil -I/ / Basic Arabic-I / Intermediate Arabic-I/Hindhi-I	6	6	40	60	100
	GBLF12 / \GBLG12	II	Language II	Functional English I / General English I	6	6	40	60	100
	GBCOC11	III	Core-I	Principles of Management	5	4	40	60	100
	GBCOC12	III	Core-II	Principles of Accountancy-1	5	4	40	60	100
	GBCOA13	III	First Allied-I	Business Economics	6	5	40	60	100
	GBCOE14P	IV	Skill Based Elective	PC Package (Lab)	2	2	-	50	50
				<b>TOTAL</b>	<b>30</b>	<b>27</b>	<b>200</b>	<b>350</b>	<b>550</b>
II	GBLT21/GBLA21/GBLIA21/GBLH21	I	Language I	Tamil -II/ /Basic Arabic-II/Intermediate Arabic-II/ Hindi-II	6	6	40	60	100
	GBLF22 /GBLG22	II	Language II	Functional English II / General English II	6	6	40	60	100
	GBCOC21	III	Core-III	Principles of Accountancy-II	4	3	40	60	100
	GBCOC22	III	Core-IV	Marketing	4	3	40	60	100
	GBCOA23	III	First allied-II	Business Statistics	6	5	40	60	100
	GBCOE24	IV	Skill Based Elective	Customer Relationship Management	2	2	-	50	50
	GBES2	IV	General Interest Course I	Environmental Studies	2	2	-	50	50
	GBCOX2/ GBCOX20		Extra Credit	Business Communication/Online Certificate Course*	-	2	-	100	100
				<b>TOTAL</b>	<b>30</b>	<b>27+2</b>	<b>200</b>	<b>400+</b> <b>100</b>	<b>600+</b> <b>100</b>
III	GBCOC31	III	Core-V	Cost Accounting	6	4	40	60	100
	GBCOC32	III	Core-VI	Partnership Accounting	6	4	40	60	100
	GBCOA33	III	Second Allied-I	Entrepreneurship Development	6	5	40	60	100
	GBCOE34	IV	Skill Based Elective	Executive Development	3	2	-	50	50
	GBNM3CO	IV	Non Major Elective		4	2	-	50	50
	GBHR3	IV	General Interest Course II	Human Rights	3	2	-	50	50
	GBXTN3	V	Extension	NSS/CSS	2	2	100	-	100

	GBCOX3/ GBCOX30		Extra Credit	International Marketing/ Online Certificate Course*	-	2	-	100	100
				<b>TOTAL</b>	<b>30</b>	<b>21+2</b>	<b>220</b>	<b>330+ 100</b>	<b>550+ 100</b>
IV	GBCOC41	III	Core – VII	Financial Markets and Services	5	4	40	60	100
	GBCOC42	III	Core – VIII	Banking Law and Practice	5	4	40	60	100
	GBCOC43	III	Core – IX	Internet and E-Commerce	5	4	40	60	100
	GBCOA44	III	Second Allied-II	Business Mathematics	6	5	40	60	100
	GBCOE45	IV	Skill Based Elective	Business Research Methods	3	2	-	50	50
	GBVE4	IV	General Interest Course III	Values and Ethics	2	2	-	50	50
	GBNM4CO	IV	Non Major Elective		4	2	-	50	50
	GBCOX4P W/ GBCOX40		Extra Credit	Project/ Online Certificate Course*	-	2	-	100	100
				<b>TOTAL</b>	<b>30</b>	<b>23+2</b>	<b>160</b>	<b>390+ 100</b>	<b>550+ 100</b>
V	GBCOC51P	III	Core X	Accounting Package Lab (Tally)	4	3	40	60	100
	GBCOC52	III	Core XI	Commercial Law	4	3	40	60	100
	GBCOC53	III	Core XII	Corporate Accounting	5	4	40	60	100
	GBCOE5A	III	Core Elective-I	Income Tax Law & Practice – I / Company Law	5	5	40	60	100
	GBCOE5B								
	GBCOE5C	III	Core Elective-II	Accounting for Management / Financial Management	5	5	40	60	100
	GBCOE5D								
	GBCOE54	IV	Skill Based Elective	Salesmanship	3	2	-	50	50
	GBWS5	IV	General Interest Course IV	Women Studies	3	2	-	50	50
				Library/Browsing	1	-	-	-	-
GBCOX5/ GBCOX50		Extra Credit	Total Quality Management/ Online Certificate Course*	-	2	-	100	100	
				<b>TOTAL</b>	<b>30</b>	<b>24+2</b>	<b>200</b>	<b>400+ 100</b>	<b>600+ 100</b>
VI	GBCOC61	III	Core XIII	Practical Auditing	5	4	40	60	100
	GBCOC62	III	Core XIV	Accounting for Specific Entities	5	4	40	60	100
	GBCOC63	III	Core XV	Human Resource Management	5	4	40	60	100
	GBCOC64	III	Core XVI	Business Environment	5	4	40	60	100
	GBCOE6A	III	Core Elective – III	Income Tax Law & Practice II / Services Marketing	5	5	40	60	100
	GBCOE6B								
	GBCOE65	IV	Skill Based Elective	Principles and Practices of Insurance	3	2	-	50	50
				Library / Browsing	2	-	-	-	-
GBSEX6/ GBCOX60		Extra Credit	Skills for Employability Development/ Online Certificate Course*	-	2	100	-	100	
				<b>TOTAL</b>	<b>30</b>	<b>23+2</b>	<b>200+ 100</b>	<b>350</b>	<b>550+ 100</b>

				<b>GRAND TOTAL</b>	<b>180</b>	<b>145+10</b>	<b>1180+ 200</b>	<b>2220+ 400</b>	<b>3400+ 500</b>
--	--	--	--	--------------------	------------	---------------	----------------------	----------------------	----------------------

\* For Online certification credit alone will be assigned on submission of certificate obtained through appearing for On line Examination from EDX, Spoken Tutorial, NPTEL or Coursera.

## **CORE II - PRINCIPLES OF ACCOUNTANCY – I**

(For those who joined since 2018-19)

**Semester: 1**

**Hours/week: 5**

**Subject Code: GBCOC12 / GBCCC12**

**Credits: 4**

CO1: Understand accounting principles and concepts.

CO2: Analyse, detect and rectify accounting errors.

CO3: Deal with insurance claims and bills of exchange.

CO4: Knowledge in different methods.

CO5: Preparation of final accounts.

### **UNIT I**

**[15 Hours]**

**Introduction to Accounting:** Accounting Principles – Conventions – Concepts as per Accounting Standards 1 to 5-Double Entry System: Rules – Scope – Limitations – Journal – Ledger – Trial Balance.

### **UNIT II**

**Bills of Exchange:** Accounting for Trade and Accommodation Bills – Renewal of Bills – Dishonour Due to Insolvency – Retiring of Bills.

**[15 Hours]**

### **UNIT III**

**Errors and Insurance Claims:** Accounting Errors: Types – Rectification of Errors – Bank Reconciliation Statement – Insurance Claims – Calculation Including Loss of Stock and Loss of Profit.

**[15 Hours]**

**UNIT IV [15 Hours] Depreciation Accounting:** Basic Factors – Provision for Depreciation – Methods: Straight Line – Written Down Value – Annuity Method.

### **UNIT V**

**[15 Hours]**

**Final Accounts:** Preparation of Income and Position Statement of Sole Trading Concerns with Adjustments.

### **Text Book**

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers, New Delhi, 17<sup>th</sup> Edition, 2014.

### **References**

2. R. L. Gupta, “*Advanced Accountancy*”, Sulthan Chand & Sons, New Delhi, 16<sup>th</sup> Edition, 2014.

3. T.S. Reddy & A. Murthy “*Financial Accounting*”, Margham Publications, Chennai, 2014.
4. M.C. Shukla “*Advanced Accounts*”. S Chand & Co Ltd, Ramnagar, New Delhi, 19<sup>th</sup> Edition, 2016

### **SKILL BASED ELECTIVE – P C PACKAGE LAB**

(For those who joined since 2018-19)

**Semester: 1**

**Subject Code: GBCOE14P/GBCCE15P/GBBAE14P**

**Hours/week: 2**

**Credits: 2**

CO1: Wide practical knowledge in MS Office.

CO2: Understand formatting techniques and presentation styles.

CO3: Skills to use computers for personal and business purposes.

#### **Ms-Word**

1. Document creation, text manipulation with scientific notation
2. Table creation with formatting & conversion
3. Mail merge and letter preparation
4. Drawing flow chart - auto shapes
5. Alignment setup and hyperlink

#### **MS- Excel**

1. Spread sheet chart
2. Formula editor - functions
3. Sorting data, filter

#### **MS-Power point**

1. Slides creation (blank and presentation templates)
2. Changing slide design and layout
3. Setting animation effects

#### **MS-Access**

1. Table creation
2. Queries (total, average)

#### **MS-Outlook**

1. Set up an E-mail
2. Exchange email and public folders
3. Set up a calendar
  - a. Create, edit and delete new appointments
  - b. Create recurring appointments

Note : Questions for the external examination will be based on the concepts learnt.

### **CORE III – PRINCIPLES OF ACCOUNTANCY – II**

(For those who joined since 2018-19)

**Semester: 2**

**Subject Code: GBCOC21/GBCCC21**

**Hours/week: 4**

**Credits: 3**

CO1. Knowledge in general aspects of accounting.

- CO2. Prepare financial statements in accordance with generally accepted accounting principles.  
 CO3. Understand the role of accounting information system and its limitations.  
 CO4. Knowledge in business operations and the impacts of alternative accounting methods. CO5.  
 Deal and maintain the accounts of consignments, joint ventures, non- trading concerns and single entry system and Royalties.

**UNIT I [12 Hours] Consignment Accounts:** Normal Loss – Abnormal Loss – Calculation of Unsold Stock.

**UNIT II [12 Hours]**  
**Joint Venture Accounts:** Introduction – Methods When Separate Set of Books are Maintained / not

**UNIT III [12 Hours] Accounts of Non-Trading Concerns:** Accounts of Non-Trading Concerns Including Professionals – Preparation of Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

**UNIT IV [12 Hours]**  
**Single Entry System:** Methods – Net Worth Method and Conversion of Single Entry into Double Entry – Missing Information – Debtors – Creditors – Bills Receivable – Bills Payable – Capital – Cash – Stock – Purchase – Sales.

**UNIT V [12 Hours]**  
**Royalty Accounts:** Meaning – Nature – Terminology – Accounting Treatment – Sub Lease.

**Text Book**

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers, New Delhi, 17<sup>th</sup> Edition, 2014.

**References**

2. R. L. Gupta, “*Advanced Accountancy*”, Sulthan Chand & Sons, New Delhi, 16<sup>th</sup> Edition, 2014.
3. T.S. Reddy & A. Murthy, “*Financial Accounting*”, Margham Publications, Chennai, 2014.
4. M.C. Shukla “*Advanced Accounts*”. S Chand & Co Ltd, Ramnagar, New Delhi, 19<sup>th</sup> Edition, 2016

**CORE IV – MARKETING**  
 (For those who joined since 2018-19)

**Semester: 2**

**Subject Code: GBCOC22**

**Hours/week: 4**

**Credits: 3**

- CO1: Knowledge in modern marketing concepts and procedures in business and society.  
 CO2: Carryout different marketing functions.  
 CO3: Knowledge in social, legal, ethical and technological forces in marketing decision  
 CO3: Develop, present and defend an advertising persuasively.  
 CO5: Workout and decide cost and benefit of marketing channels.



**UNIT I** [12 Hours]  
**Introduction to Marketing:** Definition – Nature – Scope –Importance of Marketing Concept – Marketing Functions – Classification – Functions of Exchange – Functions of Physical Supply – Facilitating Functions.

**UNIT II [12 Hours] Product Planning and Development:** Development of a New Product – Product Product Mix – Product Life Cycle. Line –

**UNIT III** [12 Hours]  
**Pricing:** Pricing Objectives – Price Determination – Pricing under Different Types of Market Structure – Basic Methods of Selling Prices – Kinds of Pricing.

**UNIT IV [12 Hours] Marketing Promotion:** Advertisement: Meaning and Importance – Advantages and Criticisms – Advertisement Copy – Advertisement Media; Sales Promotion Methods – Publicity.

**UNIT V** [12 Hours]  
**Channels of Distribution:** Definition – Channel Objectives – Functions – Physical Distribution and Channels of Distribution – Kinds of Channel Members – Factors Considered in Selection of Channels – Importance of Channel Distribution – Channel Option.

#### Text Book

1. Dr. N. Rajan Nair, “Marketing”, Sulthan Chand & Sons, New Delhi.

#### References

2. Dr.C.B.Mamoria & Joshi, “Principles and Practice of Marketing”, Century Publication House, Chennai.
3. R.S.N Pillai, “Marketing Management”, Sulthan Chand & Sons, New Delhi. 1<sup>st</sup> Edition, 2014.
4. R.S.Davar, “Modern Marketing Management”, Crown Publication, Southern Africa. 2012
5. S. Latha, “Marketing Management”, Hema Publication Pvt.Ltd, 2010.

### FIRST ALLIED II – BUSINESS STATISTICS

(For those who joined since 2018-19)

**Semester: 2**

**Subject Code: GBCOA23/GBBAA23**

**Hours/week: 6**

**Credits: 5**

- CO1: Knowledge in statistical tools and its applications in business to develop statistical thinking.  
 CO2: Computing skills to measure the central values, dispersion and relationships.  
 CO3: Apply appropriate statistical techniques for summarizing and analyzing the data.  
 CO4: Draw inferences from business data using appropriate statistical tools.  
 CO5: Use statistical parameters to predict business outcomes.  
 CO6: Apply statistics for business decision making

**UNIT I****[18 Hours]**

**Introduction to Statistics:** Meaning – Definition – Importance – Functions – Limitations – Classification – Tabulation – Diagrams – Graphic Representation.

**UNIT II****[18 Hours]**

**Measures of Central Tendency:** Mean – Median – Mode – Combined Mean – Weighted Mean – Harmonic and Geometric Mean.

**UNIT III****[18 Hours]**

**Measures of Dispersion and Variability:** Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-Efficient Of Variation.

**UNIT IV****[18 Hours]**

**Correlation and Regression Analysis:** Correlation: Types – Methods – Karl Pearson's Coefficient of Correlation – Spearman Rank Correlation. Regression Analysis: Simple Regression – Equations – Deviation taken from Arithmetic Mean – Deviation taken from Assumed Mean – Correlation Vs Regression.

**UNIT V****[18 Hours]**

**Analysis of Time Series:** Utility of Time Series Analysis – Components of Time Series – Measurement of Trend – Method of Semi Averages, Moving Averages and Least Squares – Index Numbers – Classification – Methods of Constructing Index Numbers – Un weighted Index – Weighted Index – Consumer Price Index.

**Text Book**

1. S.P. Gupta, “*Statistical Methods*”, Sultan Chand & Sons, New Delhi, 42<sup>nd</sup> Edition, 2013.

**References**

2. S.C. Gupta, “*Fundamentals of Statistics*”, Himalaya Publication, New Delhi, 7<sup>th</sup> Edition, 2013.
3. Agarwal, “*Business Statistics*”, Vrinda Publications Pvt. Ltd, 2013.

**EXTRA CREDIT/CORE IV – BUSINESS COMMUNICATION**

(For those who joined since 2018-19)

**Semester: 2****Hours/week: - / 4****Subject Code: GBCOX2 / GBCCX2 / GBBAC21****Credits: 2 /3**

CO1: Develop both written and oral business communication skills.

CO2: Maintain healthy business relationship through effective communication skills.

CO3: Motivate effective work groups and participation in group projects.

**UNIT I****[12 Hours]**

**Introduction to Communication:** Communication in Business – Types of Communication – Barriers to Communication – Principles of Effective Communication – Grammatical Standards in Communication – Factors for Selection of Means of Communication.

**UNIT II** [12 Hours]  
**Types of Letters:** Application for Job Positions – Trade Letters – Enquiries, Offers – Resume Preparation.

**UNIT III** [12 Hours]  
**Quotations:** Orders – Confirmation – Execution – Cancellation of an Order, Complaints and Adjustments – Letters of Collection – Modern Methods of Communication

**UNIT IV** [12 Hours]  
**Banking Correspondence:** Elements – Types – Letters of Banking Correspondence.

**UNIT V** [12 Hours]  
**Report Writing:** Types, Structure and Methods of Drafting Reports for Individuals and Committees – Annual Reports of Businesses.

**Text Book**

1. R.S.N. Pillai & Bagavathi, “*Commercial Correspondence & Office Management*”, Sulthan Chand & Sons, New Delhi, 1<sup>st</sup> Edition, 2013.

**References**

2. Ramesh Pattan Chetty, “*Business Communication*”, Times of India Publication, Chennai,
3. Thirunavukarasu & Kathiresan, “*Business Correspondence*”, Tata McGraw Hill Publications, Hyderabad.
4. <http://www.learnnc.org/lp/editions/few/679>
5. V.K . Jain & Om Prakassh Biyani,S Chand & Co Ltd, 2017

**CORE V / CORE VI – COST ACCOUNTING**

(For those who joined since 2018-19)

**Semester: 3**

**Subject Code: GBCOC31 / GBBAC31**

**Hours/week: 6**

**Credits: 4**

CO1: Understand concepts & techniques of cost accounts.

CO2: Knowledge in elements of cost and processing of cost accounts.

CO3: Better Management of elements of cost and its records.

CO4: Deal independently in contract costing and process costing

CO5: Assess business performance through costing accounts and reporting for decision making.

**UNIT I** [18 Hours]

**Introduction to Cost Accounting:** Meaning – Objectives – Advantages – Limitations – Cost Accounting Vs Financial Accounting – Installation of a Costing System – Analysis And Classification of Cost – Preparation of Cost Sheet.

**UNIT II** [18 Hours]

**Costing for Material:** Material Control – Meaning – Objectives – Techniques of Material Control – Purchase Control – Stores Control – Methods Of Valuing Material Issues – FIFO – LIFO – Simple and Weighted Average Cost Methods – Base Stock Method.

**UNIT III [18 Hours] Costing For Labour:** Labour Turnover – Labour Cost – Idle Time – Meaning – Causes – Treatment – Over Time – Meaning – Causes – Treatment – Systems of Wage Payment – Time Wage System – Piece Rate System – Premium and Bonus Plan.

#### UNIT IV

[18 Hours]

**Costing for Overhead:** Meaning – Classification of Overhead Cost – Allocation and Apportionment of Overhead Expenses – Bases of Apportionment – Method of Re-Apportionment – Absorption of Overhead.

#### UNIT V

[18 Hours]

**Contract and Process Costing:** Contract Costing Features – Recording of Cost of Contract – Work Certified – Work Uncertified – Recording of Value and Profit on Contract – Escalation Clause – Process Costing: Features of Process Costing – Normal Process Loss – Abnormal Process Loss and Abnormal Gain.

#### Text Book

1. S.P. Jain & K.L. Narang, “*Cost Accounting*”, Kalyani Publishers, New Delhi, 16<sup>th</sup> Edition 2014.

#### References

2. P. Das Gupta, “*Cost Accounting*”, Pitman Publishing, New Delhi.
3. P.K.Ghosh, “*Cost Accounting methods*”, Sulthan Chand Publishers, New Delhi.
4. R.S.N. Pillai & Bhagavathi, “*Cost Accounting*”, Sulthan Chand Publishers, New Delhi, 10<sup>th</sup> Edition 2014.
5. S.P. Iyengar, “*Cost Accounting*”, Sulthan Chand Publishers, New Delhi.
6. T. Ramaswami, “*Cost Accounting*”, TAFSA Printers & Publishers, Amravati, 2014.

### CORE VI – PARTNERSHIP ACCOUNTING

(For those who joined since 2018-19)

**Semester: 3**

**Hours/week: 6**

**Subject Code: GBCOC32/GBCCC32**

**Credits: 4**

CO1. Acquire knowledge in Partnership Accounting principles & procedures.

CO2. Treatment of goodwill, accumulated profit & losses and reserves.

CO3. Independent maintenance of partnership firms accounts.

CO4: Deal with reconstruction of partnership firm.

CO5: Knowledge in the settlement of life insurance policies of partners.

**UNIT I [18 Hours] Partnership Accounts:** General Principles – Profit and Loss Appropriation Account – Capital Accounts of Partners – Fixed and Fluctuating – Final Accounts of Firm.

#### UNIT II

[18 Hours]

**Admission of a Partner:** Treatment of Goodwill – Revaluation of Assets and Liabilities – Accumulated Profit, Losses and Reserves.

**UNIT III****[18 Hours]**

**Retirement of a Partner:** Transfer of Balances due to Retired Partner – Settlement of Retiring Partner – Purchase of Retiring Partner’s Share – Share of Profit by Retired Partner and Situation Necessitating the Value of Assets and Liabilities not to be Altered.

**UNIT IV****[18 Hours]**

**Death of a Partner:** Settlement of Amount due to Legal Representative – Life Insurance Policy – Surrender Value – Premium Paid as Asset and Reserve.

**UNIT V****[18 Hours]**

**Amalgamation of Partnership Firms:** Dissolution of Partnership Firm – Sale to a Company – Insolvency of Partners – Garner Vs Murray Decision – Piece Meal Distribution.

**Text Book**

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*”, Kalyani Publishers, New Delhi, 17<sup>th</sup> Edition, 2014.

**References**

2. R. L. Gupta, “*Advanced Accountancy*”, Sulthan Chand & sons, New Delhi, 16<sup>th</sup> Edition, 2013.
3. Dr. M.A. Arulanandam & Prof K.S. Raman, “*Advanced Accountancy*”, Himalaya Publishing House, Mumbai, 17<sup>th</sup> Edition, 2013.

**SECOND ALLIED I – ENTREPRENEURSHIP DEVELOPMENT**

(For those who joined since 2016-17)

**Semester: 3****Subject Code: GBCOA33****Hours/week: 6****Credits: 5**

CO1 Acquire entrepreneurial skills.

CO2 Acquire a wide knowledge to start up a new business venture and prepare a project proposal for a new business.

CO3 Apply knowledge of business concepts and functions in an integrated manner.

CO4 Ability to analyze the factors affecting a business to evaluate business opportunity.

CO5 Ability to get guide new entrepreneurs regarding financial assistance.

CO6 Special focus on Women Entrepreneurship.

**UNIT I****[18 Hours]**

**Introduction to Entrepreneurship:** Nature and Importance of Entrepreneurship – Definition of Entrepreneur and Entrepreneurship – Role of Entrepreneurship in Economic Development – Advantages and Challenges of Pursing Entrepreneurship as Career.

**UNIT II****[18 Hours]**

**Entrepreneur:** Classification – Functions of Entrepreneur – Characteristics and Traits of Entrepreneur – Women Entrepreneurship – Definition, Problems Faced by Women

Entrepreneur, Schemes Available for Women Entrepreneurs – Rural Entrepreneurship – Meaning and Need – Problems Faced by Rural Entrepreneurs.

**UNIT III****[18 Hours]**

**Entrepreneurship Development Programmes:** Nature – Importance – Objectives, Phases and Strategies – Institutions Conducting EDPs in India – Government Assistance to Entrepreneurs.

**UNIT IV [18 Hours] Project:** Meaning – Classification – Identification of Projects – Project Formulation – Project Report – Project Appraisal – Profitability Appraisal – Project Planning – Social Cost Benefit Analysis – Financial Analysis and Project Financing.

**UNIT V****[18 Hours]**

**Business Plan:** Meaning – Contents – Organisational Aspects – Production and Manufacturing Aspects – Financing Aspects – Marketing Excellence.

**Text Books**

1. E. Gordon & K.Natarajan, “*Entrepreneurship Development*”, Himalaya Publishing House, Mumbai, 4<sup>th</sup> Edition, 2016.

**References**

2. Dr.A.Jasmine, “*Entrepreneurship Development*”, Mauriyar Publication, Madurai, 2013.
3. P Saravanavel, “*Entrepreneurship Development*”, Chugh Publication, Allahabad.
4. Dr. Khanka, “*Entrepreneurship*”, Himalaya Publishing House, Mumbai, 1<sup>st</sup> Edition, 2013.
5. Vasant Desai, “*Entrepreneurship and small scale industries*”, Himalaya Publishing House, Mumbai, 19<sup>th</sup> Edition, 2014.

**EXTRA CREDIT – INTERNATIONAL MARKETING**

(For those who joined since 2018-19)

**Semester: 3****Subject Code: GBCOX3****Credits: 2**

- CO1: Understand and discuss critically the nature and scope of international marketing.
- CO2: Skills to become competent global marketers in the fast changing global environment.
- CO3: Undertake strategic business analysis in order to develop appropriate international marketing objectives and strategies.
- CO4: Understand the new product development process and strategic features of new product development.
- CO5: Assess organizations ability to enter and compete in the international markets.

**UNIT I**

**Introduction to International Marketing:** Nature and Scope – International Marketing Vs Domestic Marketing – Barriers to International Marketing.

## UNIT II

**International Marketing Environment and Institutions:** Balance of Trade and Balance of Payment – Export Procedure and Documents – India” s Recent Foreign Trade Policy – International Institutions: WTO and UNCTAD; State Institutions: STC, MMTC and EXIM Bank.

## UNIT III

**International Marketing Strategies:** Market Entry Strategies – Ethnocentric, Regiocentric, Polycentric and Geocentric Approaches.

## UNIT IV

**Product Planning and Development:** New Product Development – Product Life Cycle – Standardization – Adaptation – Pricing for Exports – Objectives and Steps in Pricing – Factors Affecting Pricing – Pricing Methods – Dumping and Anti-dumping.

## UNIT V

**International Distribution:** International Channel System – Direct Exports – Indirect Exports – Types of Intermediaries – Factors Influencing Channel Selection – Distribution Logistics.

## Text Books

1. Francis Cherunilam, “*International Trade and Export Management*”, Himalaya Publishing, 17<sup>th</sup> Edition 2012.
2. Francis Cherunilam, “*International Business – Text and Cases*”, PHI Learning Private Limited, New Delhi, 5<sup>th</sup> Edition 2010.

## References

3. L.E. Varshney & Bhattacharya, “*International Marketing*”, Sulthan Chand & Son, New Delhi, 2001.
4. B.S. Rathor & J.S. Rathor, “*International Marketing*”, Himalaya Publishing House, New Delhi.

## CORE VII – FINANCIAL MARKETS AND SERVICES

(For those who joined since 2018-19)

**Semester: 4**

**Subject Code: GBCOC41/GBCCC41/GBBAC41**

**Hours/week: 5**

**Credits: 4**

CO1: Knowledge in financial markets and services.

CO2: Understand functions and role of financial system in India.

CO3: Knowledge in SEBI policies.

CO4: Understand and share knowledge about mutual funds.

CO5: Deal with risk and return, capital investments, new issues and derivatives.

## UNIT I

**[15 Hours]**

**The Financial System in India:** Functions of the Financial System – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Classification – Financial

Rates of Return – Financial Instruments – Development of Financial System in India – Multiplicity of Financial Instruments – Legislative Support – Weakness of Indian Financial System.

**UNIT II****[15 Hours]**

**New Issue Market:** Meaning – Functions – Methods – General Guidelines – Steps for Public Issue – Private Placement – Offer for Sale – SEBI Guidelines for IPO – Instruments of Issue – Players in the New Issue Market – Advantages of Primary Market – Stock Exchange – New Issue Market Vs Stock Exchange – Recent Trends – Suggestions.

**UNIT III [15 Hours] Secondary Market:** Control Over Secondary Market – Stock Exchange – Listing – Stock

Brokers – Method of Trading in a Stock Exchange – Online Trading – NSE Neat System – Carry Over or Badla Transactions – Genuine Trading Vs Speculative Trading – Kinds of

Speculators – Speculative Transactions – Stock Indices – Defects of Indian Capital Market – Recent Developments.

**UNIT IV****[15 Hours]**

**Mutual Fund:** Origin – Types of Mutual Fund – Importance of Mutual Funds – Risks – Net Asset Value – Mutual Funds in India – Reasons for Slow Growth – Future of Mutual Fund.

**UNIT V****[15 Hours]**

**Derivatives:** Meaning – Definition – Kinds of Financial Derivatives – Forwards – Features of Forwards – Futures – Features of Futures – Types of Futures – Options – Features of Options – Benefits – Swap – Features– Kinds of Swap.

**Text Book**

1. E. Gordon & K. Natarajan, “*Financial Markets and Services*”, Himalaya Publishing Ltd, New Delhi 8<sup>th</sup> Edition 2016.

**References**

2. Dr. S. Maria John, “*Financial Markets and Institutions*”, Palani Paramount Publication, Palani, 1<sup>st</sup> Edition ,2013.
3. Vasant Desai, “*The Indian Financial System*”, Himalaya Publishing House , New Delhi

**CORE VIII – BANKING LAW AND PRACTICE**

(For those who joined since 2018-19)

**Semester: 4****Hours/week: 5****Subject Code: GBCOC42/GBCCC42/GBBAC42****Credits: 4**

CO1: Knowledge in latest Banking Laws and Regulations.

CO2: Analyse the different types of account and their role in Banking System.

CO3: Analyse the rights and duties of banker and customers.

CO4: Understand the characteristics of negotiable instruments and its implications.

CO5: Understand the significance of the e-Banking.





**UNIT I****[15 Hours]**

**Banker and Customer:** Origin – Banker – Customer – Relationship between a Banker and Customer – Obligations to Honour Cheque – Banker’s Lien – Duty to Maintain the Secrecy of Customer’s Account – Right to Claim Incidental Charges – Right to Charge Compound Interest – Deposits – General Precautions for Opening an Account – Various Types of Deposit Account.

**UNIT II****[15 Hours]**

**Negotiable Instrument:** Definition – Characteristics – Types – Classification - Cheque – Definition – Cheque and Bills of Exchange – Salient Features of a Cheque – Cheque Vs Draft – Material Alteration – Crossing – Endorsement – Marking.

**UNIT III****[15 Hours]**

**Paying Banker and Collecting Banker:** Precautions before Honouring a Cheque – Circumstances under which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Recovery – Collecting Banker – Banker as Holder for Value – Banker as an Agent – Conversion – Negligence – Duties of a Collecting Banker.

**UNIT IV****[15 Hours]**

**Commercial Banks:** Functions – CRISIL – Letter of Credit. - Reserve Bank of India – Functions - Fraudulent Practice and Corrective Mechanism – Penalties for Violating Bank Rules.

**UNIT V****[15 Hours]**

**Electronic Banking:** Models of E-Banking – Traditional Banking Vs E-Banking – Advantages of E-Banking – Constraints in E-Banking – RTGS – NEFT – Mobile Banking – Mobile Banking Services – Advantages and Disadvantages – Security.

**Text Book**

1. E. Gordon & K. Natarajan, “*Banking Law & Practice*”, Himalaya Publishing House, New Delhi, 23<sup>rd</sup> Edition, 2016.

**References**

2. P.N. Varshney, “*Banking Law & Practice*”, Sultan Chand & Sons, New Delhi.
3. B.S.Raman, “*Banking Theory Law & Practice*”, United Publishers, Bangalore, 2<sup>nd</sup> Edition, 2011.
4. Dr.L.Natarajan, “*Practical Banking*”, Himalaya Publishing House, New Delhi.
5. <http://www.mmaglobal.com/files/mbankingoverview.pdf>
6. <https://www.crisil.com/Rating-scales.pdf>
7. <http://www.gafta.com/write/mediauploads/contracts/2012/guidelet.pdf>
8. [https://www.rbi.org.in/scripts/BS\\_PressReleaseDisplay.aspx?prid=37618](https://www.rbi.org.in/scripts/BS_PressReleaseDisplay.aspx?prid=37618)
9. [https://answers.yahoo.com/question/index;\\_ylt=AwrxgrKzeadaIgcAKSvnHgX.;\\_ylu=X3oDMTByNmZ2ZWdmBGNvbG8Dc2czBHBvcwM3BHZ0aWQDBHNlYWNzcg-?qid=20110106084743AAZOo31&p=Fraudulent%20Practice%20and%20Corrective%20Mechanism](https://answers.yahoo.com/question/index;_ylt=AwrxgrKzeadaIgcAKSvnHgX.;_ylu=X3oDMTByNmZ2ZWdmBGNvbG8Dc2czBHBvcwM3BHZ0aWQDBHNlYWNzcg-?qid=20110106084743AAZOo31&p=Fraudulent%20Practice%20and%20Corrective%20Mechanism)

**SECOND ALLIED II / CORE IX – BUSINESS MATHEMATICS**

(For those who joined since 2018-19)

**Semester: 4****Hours/week: 6/5****Subject Code: GBCOA44/GBCCC43/GBBAC43****Credits: 5/4**

CO1: Acquire problem solving and decision making skills through mathematical techniques.

CO2: Understand mathematical logic and mathematical objects.

CO3: Compute and compare different ratios &amp; proportions.

CO4: Apply mathematics to business situations.

CO5: Compute interests in different situations

CO6: Solve equations.

**UNIT I****[18/15 Hours]**

**Set Theory:** Elements – Definition – Symbols – Roaster Method – Rule Method – Types of Sets – Union – Intersection – Sub Sets – Complements – Difference of Two Sets – Venn Diagram – De-Morgan” s Law.

**UNIT II****[18/15 Hours]**

**Ratios:** Definition – Inverse of a Ratio – Dividing a Given Number in a Given Ratio – Comparison of Two or More Ratios – Commensurable and Incommensurable Quantities – Compound Ratio – Duplicate Ratio – Triplicate Ratio – Sub Duplicate Ratio and Sub Triplicate Ratio – Continued Ratio.

**UNIT III****[18/15 Hours]**

**Proportion:** Meaning – Difference between Ratio and Proportion – Continued Proportion – Common Value Technique – Invertendo, Alternendo, Dividendo and Componendo – Variation – Direct Variation – Inverse Variation. (18/15 hrs)

**UNIT IV****[18/15 Hours]**

**Commercial Arithmetic and Logarithms:** Interest: Simple – Compound – Normal Rate – Effective Rate ; Depreciation – Growth and Fall of Population – Percentage – Profit and Loss – Logarithms – Definition – Exponential Forms – Laws of Logarithms – Change of Base Formula – Common Logarithms and Natural Logarithms.

**UNIT V [18/15 Hours] Linear and Quadratic Equations:** Ordinary Linear Equation – Simultaneous Equation –

Quadratic Equations – Methods of Solving Quadratic Equations – Relationship between the Roots and the Co-efficient of the Equation – Formation of Quadratic Equations.

**Text Book**

1. M. Manokaran & C. Elango, “*Business Mathematics*”, Palani Paramount Publications, Palani, 2<sup>nd</sup> Edition, 2013.

**References**

2. C.Sanchetti & V.K.Kapoor, “*Business Mathematics*”, Sulthan Chand Publishers, New Delhi, 2013.
3. Dr. P. C. Sekar, “*Business Mathematics*”, Kalyani Publishers, New Delhi, 2002.

4. B.M. Agarwal, "Business Mathematics & Statistics", Ane Books Pvt.Ltd, New Delhi, 2009.

### SKILL BASED ELECTIVE – BUSINESS RESEARCH METHODS

(For those who joined since 2018-19)

**Semester: 4**

**Hours/week: 3**

**Subject Code: GBCOE45/ GBCCE46/GBBAE45**

**Credits: 2**

CO1: Skills to apply different research methods and techniques.

CO2: Understand and apply the major types of research design.

CO3: Ability to prepare and present research report.

**UNIT I [9 Hours] Introduction to Research:** Objectives of Research – Types of Research – Approaches to Research – Significance of Research – Problems in Research.

#### UNIT II

**[9 Hours]**

**Steps in Research:** Research Problem – Identification – Selection – Formulation of Research Problem – Formulation of Hypothesis.

#### UNIT III

**[9 Hours]**

**Research Design:** Meaning – Definition – Need – Advantages – Contents.

#### UNIT IV

**[9 Hours]**

**Sampling:** Meaning – Objectives – Types – Sources of Primary and Secondary Data – Data Collection Tools: Questionnaire and Schedules.

#### UNIT V

**[9 Hours]**

**Data Analysis and Report Writing:** Statistical Analysis of Data – Contents of a Good Report.

#### Text Book

1. Dr.N.Thanulingam, "Research Methodology", Himalaya Publishing House, New Delhi, 2007

#### References

2. Dr. V. P. Michel, "Research methodology", Allied Publishers Pvt. Ltd, Chennai, 5th Edition, 2000.
3. C.R. Kothari, "Research methodology - Methods and techniques", New Age International Publishers, Chennai, 2<sup>nd</sup> Edition, 2012.

### CORE X – ACCOUNTING PACKAGE LAB (TALLY)

(For those who joined since 2018-19)

**Semester: 5**

**Hours/week: 4**

**Subject Code: GBCOC51P / GBCCC51P**

**Credits: 3/4**

CO1: Knowledge about digitalized system of Monitoring.

CO2: Skills in data entry and maintain Balance sheet.

CO3: Competency in independent maintenance accounts under Tally.

1. Company Info – Create – Alter – Delete – Shut Company.
2. Accounts Info - Create, Alter, Delete, Display Account Group at Single & Multiple Mode - Create, Alter, Delete, Display Ledger Account at Single & Multiple Mode
3. Accounting Vouchers: Receipt – Payment – Contra – Purchase – Sales – Journal, Credit Note and Debit Note - F11 Features - Cost Category & Cost Centre.
4. Inventory Info(Create Alter, Display, Delete) - Unit of Measure(Simple & Compound) - Stock Group - Stock Category - Stock Item - F11 Features Batch wise details - Purchase Order & Sales Order - FBT & GST Calculation.
5. Invoking Inventory in Invoice Mode & Voucher Mode: Purchase & Sales Vouchers
6. Preparation of Bank Reconciliation Statement - Preparation of Final Accounts & Trial Balance
7. Bill Report : Preparation of Outstanding Bill Report( receivables & payables) & Display Stock Summary.

#### **Tally Lab List**

1. Company Creation -Alteration
2. Create – Alter – Delete - Account Group in Single Mode
3. Create - Alter – Delete -Account Groups in Multiple Mode
4. Create – Alter – Delete - Ledger Account in Single Mode
5. Create – Alter – Delete - Ledger Accounts in Multiple Mode
6. Creating Receipt Voucher
7. Creating Payment Voucher
8. Creating Contra Voucher
9. Creating Purchase Voucher
10. Creating Sales Voucher
11. Creating Journal Voucher(journal, credit note, debit note)
12. Create Unit of Measure
13. Create Stock Group
14. Create Stock Item
15. Create Purchase Voucher invoking Inventories(invoice mode)

16. Create Sales Voucher invoking Inventories(invoice mode)
17. Prepare Voucher Invoking Batch Wise Details
18. Preparation of Bank Reconciliation Statement
19. Preparation of Outstanding Bills Report(receivables& payables)
20. Cost Category & Cost Centre
21. Create Purchase Order
22. Create Sales Order
23. Calculation of FBT
24. Calculation of GST
25. Preparation of Final Accounts
26. Preparation of Trial Balance
27. Display Stock Summary