## M. Com. (Finance and Systems)

## for 2018 admissions onwards

## **SYLLABUS**

#### 18BUS511

#### STRATEGIC MANAGEMENT

2 1

03

**Objective:** To impart an understanding of the general and competitive business environment and to enable the students understand strategic management concepts and techniques.

## Unit 1

INTRODUCTION TO STRATEGIC MANAGEMENT: Definition, Nature, Scope, and Significance of Strategy and Strategic Management – Process of strategic management and levels at which strategy operates – strategic decision making and issues concerned - role of board of directors and top management – strategic implication of social and ethical issues.

Business Environment: Introduction, environment's influences on business, characteristics of business environment, components of business environment (micro & macro).

## Unit 2

## Unit 2 INTERNAL ANALYSIS & STRATEGIC INTENT

Internal Analysis: Organizational capabilities in various functional areas and strategic advantage profile – methods and techniques used for organizational appraisal- value chain analysis – financial and non-financial analysis – industry standards and bench marking – balance score card and key factor rating, identification of critical success factor (CSF).

Understanding strategic intent – concept of stretch, leverage and fit - vision, mission- goals and objectives, strategic levels in organisations. Strategic Business Units

## Unit 3

## STRATEGIC ANALYSIS

Strategic analysis, situational analysis, the methods of industry and competitive analysis - SWOT analysis, TOWS Matrix, portfolio analysis, Michael Porters Model of industry analysis. Analysis of stake holders expectations.

## Unit 4

Strategic choice & Implementation

Corporate Level Strategies: Strategic options for corporate level - stability, growth and defensive strategies. Corporate restructuring- Functional strategies - Production, Human Resorce, Finance, Marketing and R&D, Concepts of Synergy. External Growth strategies -

mergers, acquisition, joint venture, strategic alliance – Renewal strategies – Retrenchment and turnaround.

Strategic Implementation – Issues related to organisations structure, climate and culture, mergers and acquisition, employee recruitment, selection and development process and criteria of strategy evaluation – Case study method.

## Unit 5 Strategic review:

Evaluating strategy performance – criteria and problems. Concept of corporate restructuring.

Reaching Strategic Edge: Business process re-engineering, bench marking, total quality management (TQM), six sigma and management and other contemporary strategic issues.

## **TEXTBOOKS:**

\endash Francis Cherunilam – Strategic Management, Himalaya Publishing

\endash A Nag – Strategic Management, Vikas Publishers.

## **REFERENCE BOOKS:**

L Byars - Strategic Management, Tata McGraw hill

M Sengupta - Strategic Management, Orient Paperbacks

N R. Srinivasan – Strategic Management: The Indian context, PHI

## 18BUS631 BUSINESS SKILL DEVELOPMENT 2 1 0 3

**Objective:** To create an understanding of basic business development skills.

## Unit 1

Innovation and Entrepreneurship - Entrepreneurial Behaviour — Socio Economic Environment and Entrepreneur - Opportunity Analysis - Social Responsibility.

#### Unit 2

Environmental Analysis – Internal and External Analysis – Micro and Macro Analysis – SLEPT – PEST – Environmental Scanning – Models of Environmental Analysis – SWOT Analysis – Relating SW with OT – BCG Matrix – GE's Spot Light Matrix – TOWS Matrix.

## Unit 3

Strategic Planning – Models – Approaches – Strategic Intent and Stretch – Core Competence.

#### Unit 4

Marketing Research and Insights – Tools – Applications – Social Media Marketing – Marketing and Business Analytics.

Business Communication – Sales letters – Follow-up letters - Circular letters - Status enquiry - Collection letters.

Marketing Communications – Advertising Strategy – Media Planning.

#### Unit 5

Supply Chain Management and Logistics – Quality Control.

Retailing – Formats and Theories – Theories of Retail Development – Retail Life Cycle – Understanding Retail Consumers – Relationship Marketing – Retail Pricing – Retail Management – Role of IT in Retail Management.

## **TEXTBOOKS:**

- 1. C B Gupta, S S Khanka Entrepreneurship and Small Business Management, Sultan Chand Publishers
- 2. Vasanth Desai Management of a small scale industry, Himalaya Publishing
- 3. Francis Cherunilam Strategic Management
- 4. Kotler Marketing Management

## **REFERENCE BOOKS:**

- 1. Vasanth Desai Project Management, Himalaya Publishing
- 2. Bhatia, Batra Entrepreneurship & Small Business Management, Deep and Deep
- 3. Rajeev Roy Entrepreneurship, Oxford University Press

## 18BUS632 INTEGRATED MARKETING PROMOTION AND COMMUNICATION 2 1 0 3

**Objective:** The students are exposed to the comprehensive and contemporary concepts of professional practice in integration and synergy of strategic advertising and brand management, design and implementation techniques for all the presentable marketing formats like print, broadcast and new digital media. They will also analyse case studies from advertisement industry from a perspective of Integrated Marketing Communication (IMC).

## **Unit 1 Basics and Foundation**

Evolution of Advertising as a Communication Process - Advertising as a Business Process - Advertising in Business and Society - What is IMC? Audience Categories and Geographical Factors, Promotion Mix, Classified Advertisements, Press Release, Product Review.

## **Unit 2 Modern Advertising and IMC**

Synergy and Integration for Marketing Communication - Persuasion, Argument and Emotions - Marketing and Consumer Behaviour — Integrating Advertising with other Elements - Design and Strategies - Cognitive and Affective Execution Frameworks:

Animation and Demonstration. Effective Advertising - Market and Economic Effects and Intensity of Advertising. How does the Advertising Agency function?

## **Unit 3 Strategies and Elements of Branding**

Advertising Strategies - Marketing for Clients – Advertising Management: Planning Advertising and IBP - Brand management and its frame work - Basics of Brand Management and Relationship with Contemporary Advertising - Planning and Organising – Executing the Advertising Process - How the Brand Transforms the Business Goals and Vision?

## **Unit 4 Strategic Brand Management**

Brand Promotion and Strategic Brand Management - FOUR Steps in Brand building - Direct Marketing, Public Relations (PR) and Corporate Advertising for Brand Building - Sustaining and Growing the Brand after the Launch.

Corporate Image and Brand Management - IMC to build Brand Equity, Evaluating the Brand Performance, Capturing Market Performance, Design and Implementation of Brand Strategies, Brand — Product Matrix and Hierarchy Levels, Achieving the Ideal the Brand Portfolio, Managing Brands over: Time, Market Segments and Geographic Boundaries, Revitalising and Changing the Brand Portfolio, Media Selection, Trade Promotion and Selling, CRM, Personal Selling and Web Marketing.

## **Unit 5 Creative and Production Process**

Conventional Advertising, New Advertising Agencies, Freelance and Consulting Domains - Creativity - Creative Process in Advertising — Copy Writing and Craft of Copy Writing - Writing for Print, Visual and Radio - Art Direction — Production - Using the Media: Print, Visual and Radio — Media Planning and Internet, Regulatory aspect of Advertising Standards Council of India, New media for Brand Promotion.

## **TEXT BOOK:**

Advertising and Promotion – an Integrated Marketing Communications Perspective, George E Belch, Michael A Belch, Keyoor Purani, McGraw-Hill Publishing Company

## **REFERENCES:**

- 1. Advertising Basics a resource guide for beginners, J V Vilanilam, A K Varghese, Response Books (a division of Sage Publications), New Delhi, 6th printing, 2009.
- 2. Contemporary Advertising, William F Arens, Tata McGraw-Hill Publishing Company Limited, New Delhi, 10 e, 2008.
- 3. Advertising Management, Rajeev Batra, John. G. Myers and David. A. Aaker, Pub: Pearson Dorling Kindersley (India) Pvt. Ltd., 5e, 2006

## 18BUS633 MARKETING USING WEB 2 1 0 3

**Objectives:** This course aims to impart an in-depth perspective into Internet Marketing, and prepare students for its fast-paced world. The approach of the course is to place it in the

context of fundamental marketing concepts, and to delve in detail into the specifics of what constitutes marketing on the Internet. The course will be of value to all marketing professionals, and especially to those who may wish to work in or start a primarily Internet based business.

#### Unit 1

Introduction to Internet Marketing. Mapping fundamental concepts of Marketing. Strategy and Planning for Internet Marketing, Search Engine Optimization (SEO) - Introduction to Online Search. Understanding Search Engines. Understanding Google Page Rank. Effective Tools for SEO. The Past, Present and Future of SEO.

## Unit 2

Introduction to Internet and Search Engine Marketing. Getting Started with Google AdWords. AdWords Account Structure. Navigating in Google AdWords. Working with Keywords. Creating and Managing Your First Ad Campaign. Online Advertising: Display Advertising, Pay-Per-Click Marketing, and Email Marketing.

## Unit 3

Beginners Guide to the Word of Social Media Marketing (SMM). Why Social Media? Getting Started with Social Media. Building Relationship with Social Media - Facebook, Twitter, LinkedIn, YouTube. Handling Positive and Negative Comments. Blogging, Podcasting, RSS, Social and Business Networking, Product Opinion Sites, Forums.

## Unit 4

Web Analytics and Intelligence Tools. Introduction to Google Analytics. Goals and Actionable Insight. Data Management. Social Media Analytics. Social Media Analytics. Social Media Goals and KPI's. Tools for Social Media Analytics. Online Reputation Management - What is ORM? Need and benefits of ORM. Building it Right and Tools Required. Global Internet Marketing.

## Unit 5

Customization, Trust in Internet Marketing. Ethical and Legal Issues.

Internet of the future: "Customerization". Legal and Ethical Environments of E-commerce. Marketing Strategies on the Internet - Communications models - Creating an effective web presence, Communication Models, Advertising.

## **TEXT BOOK:**

Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation Mar 2012 by Calvin Jones, Damian Ryan

## **REFERENCES:**

- 1. Digital Marketing for Everyone: Connect With Your Customers, Grow Your Business & Demystify Social Media Import, 19 Dec 2012 by Eric Morrow, Shannon Chirone
- 2. The Best Digital Marketing Campaigns in the World: Mastering the Art of Customer Engagement Paperback 3 Jun 2011 by Calvin Jones, Damian Ryan
- 3. Ward Hanson "Principles of Internet Marketing" ISBN 0-538-87573-9, Thomson Learning
- 4. Kotler, Philip, and Dubois, Bernard, (2000), "Marketing Management", ISBN 2-85790-112-7, Publi Union

## 18BUS634

## **MERGERS AND ACQUISITIONS**

2103

**Objective:** To provide an understanding about the concept and theories of mergers and acquisitions and the regulatory framework for takeovers.

## Unit 1

An over view of mergers and acquisitions - Various forms of corporate restructuring - growing need for corporate restructuring - the concept of strategic planning in corporate restructuring - Mergers and acquisitions as strategic choice - alternatives to mergers and acquisitions - strategic alliances - joint ventures.

#### Unit 2

Various types of mergers - the process of mergers and acquisitions – negotiation defining the purchase price - calculating the exchange ratio - structuring the deal due diligence to be done - participants in the process of mergers and acquisition.

Various theories of mergers and acquisition - efficiency theories - information and signalling - market power - tax considerations - free cash flow hypothesis - agency problems and managerialism - value increase by redistribution. Problems on calculating purchase price, exchange ratio and related matters.

## Unit 3

Methods of valuation of firms - equity valuation model - discounted cash flow model - firm valuation model - comparable company approach - option pricing method - chasing the right valuation method - accounting for mergers and acquisitions — accounting as per Accounting standards 14 reasons for failures of mergers and acquisitions - rules for successful mergers. Problems on valuation of firm and accounting for mergers and acquisitions.

#### Unit 4

Sell off and divestitures - factors involved in divestiture decisions - explanations and rationale for sell offs - different types of sell offs - reasons for divestitures - going private and leveraged buyouts - going private transactions - leveraged buyouts - sources of LBO financing - characteristic of a leveraged buyout candidate management buyout -

management buy in - leveraged cash outs - reverse mergers - tax considerations in demerger.

## Unit 5

Takeover defenses - friendly vs. hostile — takeovers - preventive anti-takeover measures - corporate charter amendments - golden parachute - active anti-takeover defenses - regulation of takeovers in India - evolution of regulatory control of mergers and acquisitions in India - compliance under The Companies Act,1956, SEBI regulations - Implications under Income Tax Act,1961 - matters pertaining to Sec 72 A of the Income Tax Act,1961. The studies will have to be conducted with the help of live case studies.

## **TEXT BOOKS:**

- 1. Publications on Mergers and Acquisitions by ICFAI
- 2. Rajesh Kumar Mergers and Acquisitions, TMH

## **REFERENCE BOOKS:**

- 1. Gurminder Kaur Corporate Mergers and Acquisitions, Deep and Deep Publication
- 2. Ravindhar Vadapalli Mergers, Acquisitions and Business Valuation, Excel Books
- 3. Case studies On Mergers and Acquisitions by ICFAI

## 18BUS635 RETAIL MANAGEMENT 2 1 0 3

**Objective:** To provide a basic understanding about the different aspects of retail management.

## Unit 1

Retail Management: Introduction, meaning and Characteristics – Functions of retailing – Structure and nature of retailing channels – changing face of retailing – retailing in India – traditional and modern retail formats in India – challenges in retail business in India – retail customer – retail consumer behaviour, factors affecting consumer decision making – stages of consumer decision process.

## Unit 2

Retail market segmentation – meaning and benefits – criteria for effective market segmentation – dimensions for segmentation – retail location – importance of location decision – types of retail location – site selection analysis – retail location theories.

## Unit 3

Retail merchandising – meaning – brand management and retailing – merchandise management – merchandise budget, projected sales, inventory plan, competition analysis – constraints – criteria for selection of suppliers – store space management – basis of space allocation.

## Unit 4

Retail pricing – introduction – objectives - pricing strategies – retail promotion strategies – promotion mix – advertising, media selection – sales promotion.

## Unit 5

Relationship Marketing in Retailing: Management of Relationship, Evaluation of Relationship Marketing, Relationship, Marketing Strategies, Retail Research and Retail Audits.

#### **TEXT BOOKS:**

- 1. Chetan Bajaj, Rajnish Tuli, Nishi V Srivastava Retail Management, Oxford University Press Publication.
- 2. Gibson G Vedamani Retail Management, Jaico Publishing House

## **REFERENCE BOOKS:**

- 1. Pradhan Principles of Retail Management, Tata McGraw Hill
- 2. V Gopal Retail Management: An Introduction, ICFAI University Press
- 3. David Gilbert Retail Marketing Management, Pearson

## 18BUS636 SUPPLY CHAIN MANAGEMENT AND LOGISTICS 2 1 0 3

**Objective:** To provide an understanding on the different aspects of supply chain management and logistics

## Unit 1

Introduction to Supply Chain Management – nature and concept - functions and contributions – framework for supply chain solutions – 3PLS and 4PLS – supply chain relations – Logistics – meaning, nature and concept – importance of logistics management – components of logistics management – functions of logistics management - logistics in India – evolutionary trends in logistics and supply chain organization.

## Unit 2

Elements of supply chain management – information – Logistical Information System (LIS) – Electronic Data Interchange – demand forecasting – types of forecasts – forecasting techniques – selecting appropriate forecasting technique – principles of demand forecasting.

#### Unit 3

Inventory – types of inventory – elements of inventory costs – inventory management – Material Requirement Planning (MRP) – Distribution Requirement Planning (DRP) – Just-in-time – Warehousing – concept of warehousing – types of warehouse – functions of warehousing – warehouse design.

## Unit 4

Transportation – Role of transportation in logistics and supply chain management – elements of transportation cost – modes of transport – multi-modal transport – containerization – transportation decision.

## Unit 5

Protective packing – forms of protective packing – packaging policy Order processing – concept and objective – materials handling – basic materials handling considerations.

#### **TEXT BOOKS:**

- 1. D.K. Agrawal Text Book of Logistics and Supply Chain Management, Macmillan Publication
- 2. Sunil Chopra, Peter Meindl Supply Chain Management Strategy Planning and Operation, Pearson Education

## **REFERENCE BOOKS:**

- 1. Sarika Kulkarni, Ashok Sharma Supply Chain Management, Tata McGraw Hill
- 2. Janat Shah Supply Chain Management: Text and Cases, Pearson Education
- 3. Bhattacharya Logistics Management, S. Chand

## 18BUS637

## **Enterprise Management**

2103

**Objective**: To provide a basic understanding of managing an enterprise **Unit 1** 

Human Resource Management concepts: Importance of human resource management, functions, duties, role, responsibilities and duties of personnel manager, process of manpower planning, job analysis, job description, recruitment, selection, training and development, motivation, performance appraisal, grievance handling, downsizing, termination, retirement, exit interview.

#### Unit 2

Marketing Management concepts: Market and marketing, importance of marketing, marketing and sales management, market segmentation, target marketing, marketing mix, market research, pricing, factors affecting pricing, advertisement and sales promotion, brand management, consumer behaviour, customer relationship management.

## Unit 3

Production and Operations Management: Introduction to production and operations management, innovation management, Plant location, plant lay out – factors affecting, maintenance, materials management, inventory control and management, just- in – time, quality control, ISO series, total quality management, six sigma, kaizen.

## Unit 4

Logistics and Supply Chain Management: Nature and scope of supply chain management, difference between logistics and supply chain management, managing inventory and

transportation in a supply chain, role of transportation in supply chain management, transportation management system (TPS), sourcing and procuring strategies, information technology in supply chain management.

#### Unit 5

Business Ethics and CSR: Corporate social responsibility, companies act 2013 and clause 135, socio economic concept of business ethics and bottom of pyramid, sustainable business management, green marketing, greening and green initiatives in India, stakeholder theory, external and internal stakeholders, corporate governance and business ethics, ethical dilemma in workplace.

#### Text books:

- 1. Shashi K. Gupta, Rosy Joshi Human Resource Management, Kalyani Publishers
- 2. R. S. N. Pillai and Bhagavathi Modern Marketing Principles and practices, S. Chand
- 3. Production and Operations Management S. N. Chary
- 4. Sathish C. Aliwadi, Rakesh P. Singh Logistics Management, PHI
- 5. Hartman and Chatterjee, Perspectives in Business Ethics.

18BUS638 Applied Econometrics 2 1 0 3

## Objectives:

At the end of this course students will be able to:

- 1. Conduct independent econometric and statistical analysis of data in an applied research setting
- 2. Use econometric software for data management and statistical analysis
- 3. Demonstrate their understanding of applied econometric analysis models/ methods with respect to choice of model, estimation method and interpretation of results.

The course objectives above support the program level learning goal of "CRITICAL and INTEGRATIVE THINKING".

## Unit 1

Review of Statistics – Introduction to regression analysis. Two-variable regression model: Estimation using ordinary least square method- underlying assumptions. Two-variable regression model: hypothesis testing, different functional forms.

## Unit 2

Multiple regression - Multiple regression analysis: estimation, interpretation, hypothesis testing (understanding the model, model specification and casual inference, interpreting the coefficients, R-squared, t- and F-tests, model diagnostics, model building, model selection-time series (autocorrelation functions, auto regression, and prediction) - logistic regression.

## Unit 3

Dummy variable regression model - Violations of CLRM assumption: multi-collinearity, heteroscedacity, autocorrelation - Qualitative response regression models

## Unit 4

Cross Sectional Econometrics - Time series Econometrics

## Unit 5

Time Series Analysis: Some Basic Concepts - ARMA (p, q) - Var (p) - non-stationary processes - efficient market hypothesis - predictor methods - security and technical analysis - Panel data regression model

## Text Book:

**Basic Econometrics** (2015), Damodar N Gujarati, Dawn C Porter and Sangeetha Gunasekar, SIE (Fifth Edition), New Delhi: Tata McGraw-Hill Publishing Company Limited.

## Reference Books:

- *Econometric Methods* (4<sup>th</sup> edition), Jack Johnston and John DiNardo, McGraw-Hill Publishers, ©1997.
- Introductory Econometrics with Applications (5<sup>th</sup> edition), byRamu Ramanathan, Hartcourt College Publishers, © 2002.
- AFirst Course in Business Statistics, by J. T. McClave, P. G. Benson and T. Sincich, Prentice Hall, (8th Edition).
- Estimation and Inference in Econometrics, by Russell Davidson and James G. Mackinon, Oxford University Press, 1993.
- *Microeconometrics*, by A.C. Cameron and P.K. Trivedi, Cambridge University Press, 2005.
- Handbook of Regression Analysis, by Samprit Chatterjee and Jeffrey S. Simonoff, John Wiley and Sons, 2013.
- Regression Analysis by Example, Samprit Chatterjee and Ali S Hadi, John Wiley and Sons, 2012.
- Applied Linear Statistical Models by Kutner, Nachtsheim, and Neter (5th edition), The McGraw-Hill.

## 18COM501

## ADVANCED CORPORATE ACCOUNTING

21

#### 03

**Objective:** The objective of this course is to give thorough knowledge about corporate and other specialized accounting systems in conformity with the provisions of Companies Act, 1956.

## Unit 1

Accounts of Banking Companies – Guidelines of RBI for Profit and Loss Account and Balance Sheet – Preparation of Profit and Loss Account and Balance Sheet.

#### Unit 2

Amalgamation, Absorption and External Reconstruction – Vendor Company and Purchasing Company – Purchase consideration – Accounting entries in the books of Vendor and

Purchasing Companies – Inter-company owing and holdings – Internal reconstruction – Alteration and reduction of share capital – Accounting entries – Reconstruction Schemes.

## Unit 3

Accounts of Insurance Companies – Important terms – Life and general Insurance – Revenue Account applicable to life insurance business – Valuation Balance Sheet – Final Accounts relating to general insurance business.

## Unit 4

Double Account System – Comparison with double entry system – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.

Liquidation of companies – Statement of Affairs and Deficiency or Surplus Accounts – Liquidator's Final Statement of Account

## Unit 5

Accounts of Holding Companies – Holding and subsidiary companies – Minority interest – Cost of control – Pre-acquisition and post-acquisition profits – Consolidated Balance Sheet – Elimination of common transactions - Bonus shares – Dividend.

## **TEXT BOOKS:**

- 1. S. N. Maheshwari and S. K. Maheshwary, Advanced Accountancy, Vikas Publishers
- 2. M. C. Shukla and T. S. Grewal, Advanced Accounts, S. Chand

## **REFERENCE BOOKS:**

- 1. S. P. Jain and K. L. Narang: Advanced Accountancy, Kalyani Publishers
- 2. R. L. Gupta and M. Radhaswamy: Advanced Accountancy, Sultan Chand
- 3. D. Chandra Bose Advanced Accounting Volume II, PHI

## 18COM502

#### **BUSINESS CORRESPONDENCE**

21

## 03

**Objective:** To ensure that students get a good exposure to Communication in an Organisation and also to impart good oral and written communication skills to them.

#### Unit 1

Communicating to Self: The concept of proper communication to Self to ensure success in life - traits of successful people - right attitudes - passion to do things - self belief - adoption of proper strategy - clarity of values - physical energy - bonding power - the power of knowledge - the importance of mastering communication skills.

Meaning, Importance and Functions of Business Communication - Definition of communication, importance, functions, factors responsible for the growth of communication, importance of internal and external communication.

## Unit 2

Process, Dimensions and Channels of Communication: Process of communication, dimensions of communication - Downward, Upward, Horizontal and Diagonal or Crosswise, formal channels, informal channels, advantages and disadvantages of formal and informal channels, grapevine, factors leading to grapevine, types of grapevine, merits and demerits of grapevine, effective use of grapevine.

Types of communication: Verbal, oral communication, advantages, limitations, written communication, advantages and disadvantages, characteristics of written communication, importance of written communication.

Non-verbal - Visual signs, Audio signals, Body language, Paralanguage, Proxemics, Time language, Haptics, Silence - Concept of Listening.

Barriers to Communication and Tips for Effective Communication - Noise, lack of planning, semantic problems, cultural barriers, wrong assumptions, socio-psychological barriers, emotions, selective perception, filtering, information over load, poor retention, poor listening, goal conflicts, offensive style of communication.

#### Unit 3

Business Communication: External - Writing letters - forms and layout of letters, parts of a business letter, importance and functions of a business letter, writing of various types of letters - inviting quotations - tenders and bids - placing orders - fulfilling orders - handling complaints, sales letters, circulars, corresponding with customers for payment, import and export correspondence, correspondence with banks and insurance companies.

## Unit 4

Business Communication - Internal - Purpose of internal communication - types of internal communication - memos, office orders, office circulars, office notes, correspondence with branch offices, meetings, notifications, agenda, procedure, minutes, resolutions.

## Unit 5

General Topics: Précis writing, communication in small groups, definition of a group, characteristics of a group, importance, group dynamics, types of groups, team roles, group discussion, technique of group decision making, command meetings, brain storming sessions, nominal group technique, Delphi technique, advantages and disadvantages of group decisions, systematic problem solving.

## **TEXT BOOKS:**

- 1. Madhukar Business Communication, Vikas Publishing House
- 2. Krishna Mohan and Meera Banerji Developing communication skills, Macmillan

## **REFERENCE BOOKS:**

- 1. C. B. Gupta Business Communication and Organisation and management, Sultan Chand
- 2. Rohini Agarwal Business Communication and Organisation and Management, Taxmann
- 3. Herta Murphy, Herbert Hildebrandt, Jane Thomas Effective Business Communication, TMH

## 18COM503

## **RESEARCH METHODOLOGY**

2103

**Objective:** The subject deals with the scientific method of solving a research problem systematically so that they know how to go about doing their project and research work.

## Unit 1

Introduction: Meaning and definition of research – types of research – scientific and social research – objectives of social research – inductive and deductive methodology – significance of social research – research and business decisions.

## Unit 2

Methods and techniques of research: Distinction between basic research and applied research – case study approach – use of survey in research – census survey vs. sample survey – sources of information – classification of data into primary and secondary – methods of primary data collection and tools.

#### Unit 3

Concept, Theory, Hypothesis and Research Design: Importance of using the correct concepts – functions of theory – theory and facts – hypothesis – types of hypothesis – difficulties in the formulation of hypothesis – research design – definition of research design – types of design – factors affecting research design.

## Unit 4

Collection and analysis of data: Sampling and sample design – methods of sampling – probability and non-probability techniques – Types of Data and Measurement Scales: Nominal, Ordinal, Interval and Ratio.

## Unit 5

Preparation of Research Report: Meaning of research report – types of reports – oral and written – steps in preparing research report – format of the report – reference materials – Bibliography – footnotes – appendices – synopsis – evaluation of Research Report.

## **TEXT BOOKS:**

- 1. C. R. Kothari Research Methodology, New Age Publication
- 2. Vineeth and Dileep kumar Research Methodology, Kalyani Publishers

## **REFERENCE BOOKS:**

- 1. V. P. Michael Research in Management, Sage Publication
- 2. Amarjit Singh and A. N. Sadhu Research Methodology in Social Sciences, Himalaya Publishing
- 3. Paneerselvam Research Methodology, PHI

03

**Objective:** Accounting is one of the important tools of modern managers providing quantitative information, primarily of financial nature, necessary for making vital economic decisions. In the developing economy like ours, the importance of Cost and Management accounting has been acknowledged by all especially when optimum utilization of resources is the crying need of the day. As a result, the knowledge of Cost and Management Accounting to the commerce students has become absolute necessity. In view of this, this subject is included in the syllabus.

## Unit 1

Nature and scope of Cost Accounting: Costing - Introduction, Objectives, Advantages and limitations of financial Accounting.

Nature and scope of Management Accounting: Meaning, Objectives, Difference between Cost and Management Accounting, Techniques of Management Accounting, Scope, Limitations. Cost-Analysis, Concepts and classifications: Cost, Cost classification, Cost center, Cost unit, Cost sheet.

## Unit 2

Analysis of Financial statements: Meaning of analysis and interpretation, Objectives, Types and techniques of analysis, Interpretation.

Ratio analysis: Liquidity, Profitability, turnover and solvency ratios, Market test ratios, Intra and Inter firm comparison ratios, leverage ratios, Practical problems.

Fund flow statement: Meaning, Objectives, Preparation, Practical problems.

Cash flow statement: Meaning, Objectives, scope, usefulness, limitations, Classification of cash flows, Preparation and presentation of cash flow statement, difference between cash flow and fund flow statement.

## Unit 3

Marginal Costing and Cost Volume Profit analysis: Marginal Costing, Fixed and Variable cost, BEP analysis, CVP analysis, `and Contribution margin.

Decision making applying Marginal costing techniques: Fixation of selling price, Key factor, Make or buy decisions, Selection of suitable product mix, Effect of change in price, Maintaining a desired level of profit, Alternative production methods, Diversification of products, Purchase/Lease?

## Unit 4

Standard costing and variance analysis: Definition, Setting of standards, Variance analysis, Material price variance, Usage variance, Labour rate variance, Efficiency variance, Overhead expenditure, Volume, Capacity and efficiency variance, Advantages and disadvantages of Standard costing.

## Unit 5

Budget and Budgetary control: Meaning, Types of budget, Functional budget and flexible budget, Practical problems.

## **TEXT BOOKS:**

- 1. K. M. Vineeth and K. R. Shabu Accounting for Managerial Decisions, Kalyani Publishers.
- 2. S. P. Jain and K. L. Narang Cost and Management Accounting, Kalyani Publishers.

#### **REFERENCE BOOKS:**

- 1. S. N. Maheswari and S. K. Maheswari Accounting for Management, Vikas Publishing house
- 2. S. K. Bhattacharyya and John Dearden Accounting for Management, Vikas Publishing
- 3. Jawahar Lal Advanced Management Accounting, S. Chand Publishers

## 18COM512 CORPORATE INCOME TAX 2 1 0 3

**Objective:** To enhance the theoretical and practical skill sets of the students.

## Unit 1

## A Quick review of:

Income Tax Act, Income Tax Rules, CBDT Circulars, Tribunal, High Court and Supreme Court decisions, definitions of Person, Assessee, Assessment Year, Previous year, Income, Gross Total Income, Total Income, Agricultural Income, Casual Income, Company and related terms, residential status of Individuals and companies, Capital Receipts and Revenue Receipts, Capital Expenditure and Revenue Expenditure, Concept of loss, Exclusions from Total Income.

(Problems only on Residential Status of Individuals and Companies. The remaining areas only for theory)

## Unit 2

## In the case of Individuals and Companies:

Calculation of Tax liability and Marginal Relief , Dates of filing Income Tax returns , Calculation of Advance Tax liability and payment thereof, concept of Tax Deducted at Source, Self-Assessment Tax and its payment, Importance of Permanent Account Number(PAN).

(There will be problems on all the above topics)

## Unit 3

## A quick study of:

Heads of Income with special focus on Profits and Gains of Business and Profession, Capital Gains and Income from other sources. Thrust will have to be given on depreciation calculation based on Block of Assets concept. Focus also to be given to presumptive

taxation and tax audit. Other areas are clubbing of Income, set off and carry forward of losses, deductions from total income(only common deductions like 80C, 80CCB, 80CCC, 80CCG, 80D, 80DD, 80E, 80G, 80GG, 80QQB, 80TTA.)

(There will be problems on all the above topics).

#### Unit 4

## **Taxation of Companies**

Certain deductions available only to companies, Minimum Alternate Tax and its mode of computation, Tax liability after taking into account MAT, exposure to Tonnage Tax scheme.

## **Procedure for Assessment**

Exposure to concepts of voluntary return, return of Loss, belated return, revised return, compulsory return, defective return, filing of return in electronic form., Various ITR Forms, verification of Returns, Interest U/S 234A, 234B and 234C, Assessment U/S 143(1),Regular Assessment, Best Judgement Assessment, rectification of mistake, notice of demand. (Problems on company taxation recognizing MAT only..all other areas for theory only)

## Unit 5

Exposure to Double taxation, Treaties and relief, Advanced rulings, survey, search and seizure, Tax planning, Tax evasion, Tax avoidance and Tax management ,Alternate Minimum Tax on persons other than companies.

(The above topics only for theory)

## Text Books:

- **1.** Taxmann's Students guide to Income Tax by: Dr Vinod Singhania & Dr Kapil Singhania
- 2. Students Handbook on Taxation by T.N.Manoharan and Mr G.R. Hari

## Reference Books:

- 1. Income Tax ..Tax Planning and Management by DR H.C.Mehrotra and Dr S.P.Goyal, Sahitya Bhawan Publication
- 2. Taxmann's Direct Taxes: Law and Practice by Dr Vinod K.Singhania and DR Kapil Singhania.

## 18COM513 FINANCIAL MARKETS AND SERVICES 1 1 0 2

**Objective:** Financial markets have been increasingly influenced in recent times by financial innovations in terms of products and instruments, adoption of modern technologies, opening up of the market to the global economy, streamlining of regulatory frameworks and so on. Keeping this in view, the aim of this course is to make the students aware of the ever-changing scenario of financial markets and services.

## Unit 1

Structure of Financial System: Concept of financial system – importance in an economic system – capital and money markets – primary market and secondary market – their structure and importance – problems of the financial system in India – financial sector reforms, Financial Institutions

#### Unit 2

Stock Exchange: Emergence of stock exchanges – Indian context – functions of stock exchanges – procedure of issuing new shares – formalities of listing – present scenario – control of stock exchanges – Role of SEBI – investor protection measures.

#### Unit 3

An overview of Financial Services: Concept, nature and scope of financial services – growth of financial services in India – Merchant Banking – meaning, types and responsibilities of merchant banks – regulations of merchant banking in India – leasing and hire purchasing – types of leases – discounting, factoring forfeiting – factoring in India.

## Unit 4

Venture Capital: Concept of venture capital – growth of venture capital in India – financing pattern – securitization of debt – option vs. borrowing.

## Unit 5

Credit Rating: Meaning of credit rating – functions of credit rating agencies – credit rating in India – CRISIL, ICRA and CARE – limitations of credit rating – mutual funds – rating of a mutual fund – functions and management of portfolio of a mutual fund.

#### **TEXT BOOKS:**

- 1. Gordon and Natarajan Financial Markets and Services, Himalaya Publishing House
- 2. M. Y. Khan Financial Services, Tata McGraw Hill

## **REFERENCE BOOKS:**

- 1. Francis Cherunilam Global Economy and Business Environment, Himalaya Publishing House
- 2. V. A. Avadhani Marketing of financial services, Himalaya publishers, Mumbai.
- 3. Vasant Desai Indian financial system, Himalaya publishers.

## 18COM514

## **INSURANCE MANAGEMENT**

#### 2103

**Objective:** The objective of this course is to understand the subject matter of insurance management and its importance in the present economic environment.

## Unit 1

Insurance: Meaning, definition, nature, functions, types, classification on the basis of nature, business and risk Insurance principles: principles, general or essential principles of insurance contract, specific and miscellaneous principles.

## Unit 2

Insurance products: Introduction, term life insurance, whole life insurance, endowment type plans, combination of whole life insurance and endowment type plans, children's assurance plans, annuities and pension plans.

#### Unit 3

Insurance and economic development: Introduction, role of insurance in economic development.

## Unit 4

Growth of life insurance appraisal of insurance sector growth, product diversification by LIC, growth of general insurance after nationalization, issues and problems, future potential in future.

## Unit 5

Business insurance: Insurance business in pre and post nationalization, weakness, liberalization, Functions of IRDA, Regulatory investment of funds, Accounting and actuarial standards, features of the revised guidelines, Actuaries Act 2006, International association of insurance supervisors, impact of liberalization, present scenario.

## **TEXT BOOKS:**

- 1. Karam Pal, Bodla, M C Garg Insurance Management, Principles and Practices, Deep and Deep Publications
- 2. Dorfman Mark Introduction to Risk Management and Insurance, PHI

## **REFERENCE BOOKS:**

- 1. Scott Harrington, Gregory R Hiehaus Risk Management and Insurance, McGraw Hill Publication
- 2. Emmett J Vaughan, Therese M Vaughan Essentials of Risk Management and Insurance, John Wiley and Sons.
- 3. Neelam Gulati Principles of Insurance Management, Excel Books
- 4. Dr. E. Dharmaraj, Elements of Insurance, SIMRES Publications.

#### 18COM601 ADVANCED FINANCIAL MANAGEMENT 2 1 0 3

**Objective:** In our present day economy, finance is defined as the life blood of any business. Finance has been rightly termed as the universal lubricant that keeps every enterprise

dynamic. As a commerce student, one must be able to manage this important resource of any business. Thus the relevance of the course in the curriculum.

## Unit 1

Scope of financial management, relationship of finance function with other business functions, objectives of Financial Management—Profit Maximisation v/s Wealth Maximisation. Financial Plan, Characteristics of a good financial plan, steps in financial planning, limitations of a financial plan, Financial Institutions.

Note: There will be only theory questions covering UNIT 1

## Unit 2

**Working Capital Management** 

Meaning of Working Capital, gross working capital, net working capital, Permanent working capital, temporary working capital, importance of working capital, factors that determine working capital, working capital cycle, determination of projected Current Assets and Current Liabilities, determination of working capital requirements using working capital cycle, projected Current Assets and Current Liabilities and also using budgeted cash flows. Management of cash using cash budgets, receivables management, factoring, forfaiting, strategies for managing surplus funds.

Problems only on:

Determination of working capital requirements using working capital cycle, projected Current Assets and Current Liabilities and also using budgeted cash flows. Problems on preparing Cash Budgets and Factoring

## Unit 3

Risk and Leverage analysis and Capitalization.

Risk: Business risk, Financial risk, risk and return, components of financial risk.

Leverages and Capitalisation

Meaning of leverage, applications of leverages, Operating leverage, Financial leverage, Combined leverage, the concept of a firm being financially favourably leveraged, trading on equity, ideal combination for combined leverage. Relationship between Sales and EBIT using Degree of operating leverage (DOL), relationship between Sales and EBT/EPS using Degree of combined leverage(DCL). The concepts of Over capitalization and under capitalization.

Problems only on:

Computing ROCE, DOL, DFL, DCL and their related applications.

## Unit 4

Time Value of money and Capital budgeting.

Time Value of Money: Meaning, Time preference of Money, concept of Present Value, application of present value concept, finding out present value interest factors (PVIF) and Present Value Interest Factor Annuity (PVIFA), concept of discounting using PVIF and PVIFA. Capital Budgeting: Meaning, importance, capital budgeting process, types of capital investment decisions, main project evaluation techniques....simple payback method, discounted payback method, Accounting or Average rate of Return(ARR), Net Present Value Method(NPV), desirability factor or profitability index method, Internal rate of return method(IRR), the superiority of NPV over other methods, Capital rationing and social cost benefit analysis.

## Problems only on:

Simple payback method, discounted payback method, Accounting or Average rate of Return(ARR), Net Present Value Method(NPV), desirability factor or profitability index method, Internal rate of return method(IRR), capital rationing.

## Unit 5

Cost of Capital and Capital structure Theories

Cost of Capital: Meaning, Cost of Debt, Preference Share capital, Equity share capital, retained earnings or reserves. Weighted average cost of capital (WACC) using book values and market values as weights, importance of WACC and marginal cost of capital. Financial break-even point.

## Capital structure theories:

Meaning of capital structure, optimal capital structure, major considerations in capital structure planning, Capital structure theories, assumptions in capital structure theories, net income approach, net operating income approach, The traditional theory, Modigliani and Miller approach, the concept of arbitrage in Modigliani and Miller approach.

Financing decision Equity vs. Debt and its effect on EPS maximization. EBIT EPS indifference point between different capital structure alternatives. Financial breakeven point.

## Problems only on:

Calculation of cost of different components of capital and WACC, all capital structure theories, finding out EBIT EPS indifference points for different capital structures, finding out effect of capital structure on EPS and related applications.

## **TEXTBOOKS:**

- 1. Prasanna Chandra Financial Management, TMH
- 2. I. M. Pandey Financial Management, Vikas Publishing

#### **REFERENCE BOOKS:**

- 1. M. Y. Khan & P. K. Jain Financial Management, TMH
- 2. Sharma, Shashi K Gupta Financial Management, Kalyani Publishers
- 3. Rajiv Srivastava, Anil Misra Financial Management, Oxford University Press

## 18COM602

## SMALL BUSINESS AND ENTREPRENEURSHIP

0.3

**Objective:** To create an understanding of the importance as well as the modus operandi of small business management and entrepreneurship.

## Unit 1

Entrepreneurship: Definition - Characteristics — Entrepreneurship and entrepreneur - Functions of entrepreneur - types of entrepreneurs - Factors affecting entrepreneurial growth — Intrapreneurs - An emerging class - Entrepreneurial motivation — Entrepreneur and enterprise- - Successful entrepreneurs in India (case study)

## Unit 2

Entrepreneurship and economic development; Science and technology as the fifth factor of production- Schumpeter's views of the Entrepreneur- Walker's views- Drucker's view on the entrepreneur- Individual and institutionalized entrepreneurs- Entrepreneur distinguished from other functionaries- Entrepreneurial management- Entrepreneurial strategies..

#### Unit 3

Small Business: An introductory framework – Concept – definition – nature and characteristics – scope and types of small business – rationale for small business – Objectives of small business – Small business as a seedbed of entrepreneurship – Role of small business in Indian Economy – Problems and prospects of SSIs in India. The MSMED Act and its implications on small business.

#### Unit 4

Setting up of a Small business — Basic Start Up problems - Business Incubation and Institutional Assistance - Forms of ownership - Factors affecting ownership patterns - Financing the Small Business — sources of finance- MUDRA loan as an important form of non-collateral finance.

Purchasing, Production and Operations Management: Principles of procurement – purchase procedure – Plant location, layout and design – Production planning and control – Quality Control – Technology for small business - Issues in small business marketing.

## Unit 5

Growth strategies for small business – need – types of growth strategies – Diversification – Expansion – Subcontracting - Small entrepreneur in international business: Exploring export potential – basic elements of export procedure Rural entrepreneurship: Meaning – Need – Problems and prospects.

## **TEXT BOOKS:**

- 1. C B Gupta, S S Khanka Entrepreneurship and Small Business Management, Sultan Chand
- 2. Vasanth Desai Management of a small scale industry, Himalaya Publishing

## **REFERENCE BOOKS:**

- 1. Vasanth Desai Project Management, Himalaya Publishing
- 2. Bhatia, Batra Entrepreneurship & Small Business Management, Deep and Deep
- 3. Rajeev Roy Entrepreneurship, Oxford University Press

## 18COM603 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 2 1 0 3

**Objective:** To provide an insight into the process and concept of security analysis and managing the portfolio of investments.

## Unit 1

Meaning of Risk and Investments: Meaning of Risk - Total Risk - Systematic risk - Unsystematic risk — elements of systematic risk (interest rate risk etc..) and Unsystematic risk (business risk... etc), the concept of uncertainty, Investments — meaning - avenues of investments - financial assets - non-financial assets.

Measuring return and risk: Measuring return and risk...under both certain and uncertain conditions, i.e. measuring average return, expected return, standard deviation, beta (regression method and covariance method), alpha, measuring covariance, correlation, meaning of a portfolio, return from a portfolio, risk of a portfolio with two or more securities. Characteristic line, Securities Market Line (SML) and Capital Market line.(CML) Problems on the topics under measuring risk and return.

## Unit 2

Equity Analysis and Evaluation: Equity analysis - Fundamental analysis - economic analysis - industry analysis - company analysis - technical analysis - Random walk theory - Dow theory - Market Breadth theory - introduction to Charts - moving averages - Supports and resistances - price patterns - Moving average oscillators - MACD - Momentum indicator - Relative strength Index.

(The students are expected to have a basic level of knowledge on matters specified in this paragraph)

Equity Valuation: Valuation Process - Estimation of free Cash flows - estimation Of Free Cash Flow To Firm(FCFF), estimation of free cash flow to equity ( FCFE) Finding value of firm and equity using FCFF and FCFE - Present value valuation models - Dividend discount model - The discounted cash flow analysis - Relative valuation models - Asset valuation methods - Liquidation approach - Economic value added.

Problems only on equity valuation.

## Unit 3

Bonds and Bond market: Types of bonds - difference between a bond and a debenture - zero coupon bonds - deep discount bonds - Simple valuation of a bond - relationship

between the coupon rate, yield and the price of the bond - premium and discount in bond pricing - perpetuity bond - convertible bonds - re-issue of bonds - Nominal yield - current yield - and yield to maturity (YTM) - Malkiel's theorems - Floating rate bonds - risk associated in investing in bonds - duration of a bond - factors that affect duration - application of duration - modified duration - convexity of bonds - bond management strategies - passive strategies active strategies - the concept of swaps and immunization. Problems on the above topics.

## Unit 4

CAPM and Portfolio construction Theories: Capital Assets pricing theory - Arbitrage pricing theory, approaches to portfolio construction - Markowitz model - Markowitz efficient frontier theory - The Sharpe Index model - Single index model - Sharpe's optimal portfolio. (only theory questions on the above topics)

## Unit 5

Portfolio Evaluation: Sharpe's Performance Index - Treynors performance Index - Jensons performance Index - Portfolio management - active-passive - The formula plans-revising the portfolio - the cost of revision.

Problems on the above topics.

## **TEXTBOOKS:**

- 1. Kevin Security Analysis and Portfolio Management, PHI Publishers
- 2. Punithavathy Pandian Security Analysis and Portfolio Management, Vikas Publishing House

## **REFERENCE BOOKS:**

- 1. Preeti Singh Investment Management, Security Analysis and Portfolio Management, Himalaya Publishing House
- 2. Bhalla Investment Management, Security Analysis and Portfolio Management, S. Chand
- 3. Ranganatham, Madhumathi Security Analysis and Portfolio Management, Pearson

## 18COM604 PROJECT APPRAISAL AND FINANCIAL PLANNING 2 1 0 3

**Objective:** To make the students understand the procedure of selecting a project and the tools of financial analysis and planning.

## Unit 1

Project, Meaning and definition, characteristics, importance, classification, project management cycle, project profile, search for a business idea, product planning and development, consumer adoption of an innovation.

## Unit 2

Project identification, criteria for selection of a particular project, project formulation, steps, project analysis, technical, economic, financial, social, institutional and environmental analysis, project risks.

## Unit 3

Project planning, meaning, project planning matrix, types of planning, functions of project planning, areas of planning, project design, network analysis, PERT and CPM, project report, contents, project appraisal, steps..

#### Unit 4

Financial analysis, meaning, significance, tools such as ratio analysis, fund flow analysis, Cash Flow Analysis, Comparative statement analysis and break even analysis.

#### Unit 5

Sources of finance, internal and external venture capital.

## **TEXTBOOKS:**

- 1. Vasant Desai Project Management, Himalaya Publishing Company
- 2. S Chouchary Project Management, McGraw Hill

## **REFERENCE BOOKS:**

- 1. BM Patel, Project Management, Vikas Publishing
- 2. Rajeev M Gupta Project Management, PHI
- 3. Maylor Project Management, Pearson

# 18COM631 FINANCIAL DERIVATIVES 2 1

03

**Objective:** To equip the students with an in-depth knowledge of the engineering of financial derivatives.

## Unit 1

Financial Derivatives: Definition – Features – Types – Basic Financial Derivatives – History of Derivative Markets – Use of Derivatives – Critiques of Derivatives – Myths about derivatives.

Financial Derivatives Market in India: Evolution of derivatives in India – Recommendations of Dr. L C Gupta Committee – Benefits of Derivatives in India – Categories of Derivatives traded in India – Derivatives trading at NSE/BSE – Eligibility of stocks – emerging structure of Derivative Markets in India.

## Unit 2

Forward Market: Pricing and Trading Mechanism – Concept and features of Forward Contracts – Classification of Forward Contracts – Forward Trading Mechanism.

## Unit 3

Futures Market: Financial futures contracts – types – evolution of futures market in India – Operators/ Traders in futures market – functions of futures market – growth of futures market – Trading mechanism – the clearing house and operation of margin – Margin cash flows – closing a future position (settlement).

Futures pricing: Introduction – Reading futures prices – the basis – theories of futures prices – futures prices and risk aversion – spreads – futures on commodities.

Forwards market as forerunner of Futures markets – Distinctions between Futures and Forward Markets.

#### Unit 4

Options: Concept – History – Terminology – Options vs. Futures – Valuation of Options – Option Positions.

Option pricing models: Determinants of Option prices – The Black-Scholes Option Pricing Model – Binomial Option Pricing Model.

Trading with Options: Basic Principles – Strategies involving a single option and a stock – Spreads – Vertical Spreads.

## Unit 5

SWAP Markets: Concept and nature of SWAP – Evolution – features – major types of financial Swaps

Hedging Concepts: Multipurpose concept of hedging – The perfect hedging model - Concept of Basis Risk and Hedging – Hedging Effectiveness – Devising a hedging strategy – Hedging objectives – Management of a hedge.

(Notes: Simple problems on basics are to be covered in the course)

## **TEXTBOOKS:**

- 1. S L Gupta Financial Derivatives: Theory, Concepts and Problems, PHI Publishers
- 2. Bansal Derivatives and Financial Innovations, TMH

## **REFERENCE BOOKS:**

- 1. S. S. S. Kumar Financial Derivatives, PHI Publishers
- 2. Parasuraman N Fundamentals of Financial Derivatives, Wiley India
- 3. Bishnupriya Mishra Financial Derivatives, Excel Books

## 18COM632 INTERNATIONAL FINANCIAL MANAGEMENT 2 1 0 3

**Objective:** To provide a detailed outlook on the concepts of international financial management.

## Unit 1

International Business and its modes – Nature of International Financial Functions – Scope of International Financial Management – IFM and Domestic Financial Management – Fast strides in International Financial Functions.

International flow of funds – Structure of Balance of Payments – Equilibrium, Disequilibrium and Adjustment – Approaches to Adjustment – Capital Account Convertibility.

## Unit 2

Developments in International Monetary System – Specie Commodity Standard – Gold Standard – Bretton Woods System of Exchange Rates – Exchange rate regime since 1973 – International Liquidity.

Exchange Rate Mechanism – Exchange rate quotations – Nominal, Real and Effective exchange rates – Determination of exchange rate in the spot market – Factors influencing exchange rate – Theories of exchange rate behaviour.

## Unit 3

Foreign Exchange Market – distinctive features – major participants – spot market – forward market – market for currency futures – market for currency options.

Forecasting Exchange Rates – Need for forecasts – Techniques of forecasting – Concept, Nature and measurement of Foreign Exchange Exposure – Management of Foreign Exchange Exposure.

## Unit 4

International Investment Decision: FDI – Theories of FDI – Costs and Benefits of FDI – Strategy for FDI - Evaluation and Management of Political Risk - International Portfolio Investment – Modes – Problems – Concept of Optimal Portfolio.

#### Unit 5

International Financial Market – Channels for flow of funds – selection of sources and forms of fund. International Banking – process of internationalization – Financial Intermediation Function – Direction and purposes of lending – Lending Risk – Intermediation in the Foreign Exchange Market.

International Financial Instruments: International equities – International Bonds - ADR, GDR and Gold Bullion market instruments – Financial Swaps.

## **TEXTBOOKS:**

- 1. Vyuptakesh Sharan International Financial Management, PHI Publishers
- 2. Francis Cherunilam International Business, PHI Publishers

## **REFERENCE BOOKS:**

- 1. Madhu Vij International Financial Management, Excel Books
- 2. P. G. Apte International Financial Management, TMH

3. Seth – International Financial Management, Galgotia

## 18COM633 MERCHANT BANKING AND COMMERCIAL BANKING 2 1 0 3

**Objective:** To give an overview of the regulatory functions and practical applications of commercial as well as merchant banking services.

## Unit 1

Commercial Banking – Meaning – Definition – Functions – Merchant Banking – Meaning – Definition – Functions – Regulatory Framework - SEBI Regulations – Registration of Merchant Bankers – SEBI Guidelines.

#### Unit 2

Public Issue Management – Functions – Mechanism – Categories of Securities Issue – Issue Manager – Role of Issue Manager – Activities involved I Public Issue Management – Marketing of New Issues – Methods of Marketing Securities - Post Issue Activities – Major Activities - Pricing of Issues.

## Unit 3

Portfolio Management Services – Functions – Strategies – Registration of Portfolio Managers – General Obligations – General Responsibilities – Investment of Client's Funds – Maintenance of Books of Accounts and Audit – Reports to be furnished.

## Unit 4

Mergers & Acquisitions Advisory Services – Concept of Merger – Forms of Merger – Hostile Takeover – types of Merger – Merger vs. Takeovers – Arguments in favour of M&A – Major issues of M&A in India – Merger Expenses – Regulation of M&A.

#### Unit 5

Credit Syndication – Scope – Syndication of Long-term loans – Credit Syndication Services – Syndication of Working Capital Loans.

#### **TEXTBOOKS:**

- 1. S Gurusamy Merchant Banking and Financial Services, Tata McGraw Hill
- 2. Machiraju H R Merchant Banking: Principles & Practice, New Age International **REFERENCE BOOKS:**
- 1. Lakshmanna, Krishna Nair Merchant Banking in India, Deep and Deep Publication
- 2. Ravichandran, Nakkiran Merchant Banking and Financial Services, Himalaya
- 3. G. P. Kapoor Commercial Banking, APH Publishing Corporation

## 18COM634 PERSONAL FINANCIAL PLANNING 2 1 0 3

**Objective:** To give an understanding on the concept of personal finance, selection of best investment options and tax implications on personal finance.

## Unit 1

Personal Financial Planning: Meaning and importance, objectives, Time Value of Money, compounding and present value techniques, Budgeting, meaning, importance, objectives.

#### Unit 2

Savings Schemes: Bank Deposits, types of bank deposits, National Savings Certificates, Kisan Vikas Patra, Post Office Term and Recurring Deposits, Public Provident Fund, small savings schemes by State Financial Corporation and Cooperative Societies.

## Unit 3

Insurance: Meaning, objective, types, Life Insurance, life insurance companies, various life insurance policies, selection of right insurance policy, property and motor vehicle insurance, health insurance plans, mediclaim, retirement planning, various retirement plans.

#### Unit 4

Investment Basics, Meaning of Shares, Debentures, Bonds and Mutual Funds, how to invest in shares, debentures and bonds, investment in mutual funds, investment in real estate and gold, portfolio selection and management.

## Unit 5

Consumer Credit: housing and automobile buying decisions, Consumer Loans, Agricultural credit, Chit Funds, Introduction to Income Tax, various heads of income, deductions allowed to individuals, planning the tax strategies.

## **TEXTBOOKS:**

- 1. Basics of Personal Financial Planning by National Insurance Academy, Cengage Learning
- 2. Altfest Personal Financial Planning, McGraw Hill Education

#### **REFERENCE BOOKS:**

- 1. Lawrence Gitman Personal Financial Planning, Cengage Learning
- 2. Jeff Madura Personal Finance, Pearson Education

## 18COM690 LIVE-IN-LAB 2 Credits

This initiative is to provide opportunities for students to get involved in coming up with solutions for societal problems. The students shall visit villages or rural sites during the vacations (after second semester) and if they identify a worthwhile project, they shall register for a 2-credit Live-in-Lab project, in the third semester. The objectives and projected outcome of the project should be reviewed and approved by the Dept.

Chairperson and a faculty assigned as the project guide. On completion of the project, the student shall submit a detailed project report. The report shall be evaluated and the students shall appear for a viva-voce test on the project.

18COM699 PROJECT 10 Credits

The objective of the project is to understand real life situations in organizations and their related environments and accelerating the learning process of how his/ her knowledge could be used in a realistic way. The students have to undergo research project in various organizations and submit individually a report on the same. They may analyze the problems rigorously and prospects of the organization and make conclusions and recommendations with the concern supervision of the project guide. Care should be given while selecting the project topic to understand problems and providing unique solutions from managerial/ business/ social points of view.

## 18CSA581 OFFICE AUTOMATION LAB. 0 0 3 1

#### Unit 1

Word Processing Application - MS Word

- 1. Create a word document and set the following: page size to A4, margins to left (2.5 cm), right (2.5cm), top (2cm), bottom (2cm)
- a. Type the following text:

Through Her extra ordinary acts of love and self sacrifice, Amma has endeared

Herself to millions. Tenderly caressing everyone who comes to Her, holding them close to Her heart in a loving embrace, Amma shares Her boundless love with all. Be they young or old, sick or poor everyone who comes to Her receives the same unconditional love.

Amma's compassion has given rise to a vast network of charitable and spiritual activities, which is drawing attention throughout the world. At the root of theseservices lies Amma's teaching that the divine exists in everything-in every

person, plant and animal. Perceiving this unity is the essence of spirituality and the means by which to end all suffering. It is through this simple, yet powerful message that Amma is transforming our world, one embrace at a time.

Practice all options in Spelling and Grammar

- b. Use Thesaurus utility and replace the word "compassion" with "Love"
- c. Use the Save As option and save the document as "Kripamayi" and close the file.
- d. Save the document as a Web page
- e. Preview the document as a Web page
- f. Practice Cut, Copy and Paste. Practice Go to options
- g. Change the page measurement units from inches to centimeters.
- h. Zoom the document to 200%
- i. Open Document Map and edit various pages in the document
- j. Familiarize page Numbering options like continue from previous section and start at option
- k. Open a new document and insert the file "Kripamayi" and save it.
- I. Insert various symbols in a document
- m. Apply Page Borders, Paragraph Borders and shade the paragraphs.
- n. Give appropriate heading in the Header and Page number, date in the Footer.
- o. Apply paragraph settings to the document.
- p. Create news paper layout
- q. Format the text and apply bullets and numbering using menu.
- r. Insert a picture in the document (use OLE feature)
- s. Change one paragraph of the document into newspaper layout.
- t. Practice tab settings.
- u. Insert Hyperlinks and Bookmarks in the document

- v. Create various styles and apply it to paragraphs
- w. Create Macro and assign it through Toolbar and keyboard.
- 2. Insert a table containing 6 rows and 7 columns: Headings Student No, name, Mark1, Mark2, Mark3, Total, and Average.
- a. Enter the details of 5 students.
- b. Calculate Total & Average using 'Formula' option.
- c. Sort the details of students in the order of Average..
- d. Apply Table Auto format.
- 3. Generate 10 copies of interview letters to candidates from different states informing the place and time of interview. (Mail Merge)

#### Unit 2

Spread Sheet Application - MS Excel

1. Open a new work book and enter the details:

Employee No Name Basic Pay DA HRA PF Net Pay

E001 Anu 6000

E002 Anju 8000

E003 Pavan 4500

E004 Jyothy 7600

E005 Manu 6500

Calculate DA as 7.5% of Basic Pay, HRA as 5% of Basic Pay PF as 6% of Basic Pay

And Net Pay = Basic Pay + DA + HRA - PF.

- 2. Create a series using AutoFill handle.
- 3. Save the workbook & give suitable title in the Header and date in the Footer, Preview the file.
- 4. Create a name for a range of cells in the work sheet.
- 5. Practice Rows, columns, Cells and work sheet format options.
- 6. Clear the formats of 5 the row.
- 7. Delete the last sheet of the workbook
- 8. Make a copy of the first sheet and rename it.
- 9. Practice paste special options.
- 10. Find the Sum of Net Pay using function.
- 11. Write a function to find the count of employees in G20 cell.
- 12.Insert comments in different cells
- 13. Practice hyperlinks.
- 14. Create your own style for worksheets.

#### Unit 3

- 15. Create a database having the headings Roll No, Name, Mark1, Mark2, Mark3 and Total. Before entering data give validation rules:
- a. For roll no Enter numbers between 1 and 50
- b. For name Enter names that have text length between 3 and 15.
- c. For marks Enter marks between 0 and 99
- 16.Insert records and Sort the records.
- 17. Create a chart for the above details.
- 18. Create a pie chart for the student with highest mark.
- 19. Create a Employee database as follows and Practice Auto Filter and advanced Filter.

EmpNo Name Age Gender Designation DeptNoDeptName Salary

- 100 AmbikaKarthik 30 F Manager 10 Sales 25000
- 101 Anoop 25 M Designer 12 Graphics 10500
- 102 Aisha Mohan 26 F Teacher 15 Commerce 13500
- 105 Praveen Kumar 40 M GM 25 Sales 45000
- 106 Preethy Karun 35 F Teacher 16 Computer

Science 5000

107 Ram Kumar 35 M Clerk 10 Sales 15000

Use Auto filter and Advanced Filter for the following queries:-

- a. Find all employees working in Sales department
- b. Find all employees working as Teacher
- c. Find all employees working in sales above the age of 30
- d. Find all Female employees

- e. Find all Female employees above the age of 30
- f . Find all Male employees working in dept no 25 and 12
- g. Find all employees whose name starts with the letter "P"
- h. Find all employees whose name end with the letter "N"
- i. Find all employees whose age between 30 and 40
- j. Find all employees working as Teachers and Managers

#### Unit 4

Presentations using PowerPoint-2000

- 1. Open a new Presentation and insert a new slide.
- 2. Apply appropriate slide transition to it.
- 3. Insert a number 4 more slides and set up the show for all.
- 4. Text and Word art into slides and apply custom animations.
- 5. Format the text and word art in the slides and apply design templates to slides.
- 6. Hyper link the slides (use text for link).
- 7. Use action buttons for hyperlink.
- 8. Create a PowerPoint presentation that contains News Headlines for a TV channel.
- 9. Create a presentation with minimum 5 slides regarding the programmes on Annual Day celebrations.
- 10. Create a presentation with minimum 5 slides regarding various products offered by a particular company.

#### Unit 5

Database Concept - MS Access

- 1. Create a database of employees.
- 2. Create a table emp in design view and enter records.
- 3. Create a query that displays records having salary >5000.
- 4. Create a form for inputting details to emp table.
- 5. Create necessary reports.

## **TEXTBOOKS:**

- 1. Microsoft Office 2000 Complete, BPB Publications.
- 2. Dinesh Maidasani Learning Computer Fundamentals, MS Office and Internet &Web Technology, Laxmi Publications

## **REFERENCE BOOKS:**

- 1. S. Jain MS Office 2010 Training Guide, BPB Publication
- 2. John Walkenbach Herb Tyson Michael R. Groh FaitheWempen Lisa A. Bucki Microsoft Office 2010 Bible, Wiley India
- 3. Michael Price 2010 in Easy Steps, TMH

#### 18CSA582 ADVANCED TALLY LAB 0 0 2 1

Getting started with Tally - Company information - Features and configuration.

Tally Tally inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.

Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.

Application of taxes – Goods and Service Tax (GST) – service tax. Expert features – security controls – tally audit – export and import of data – splitting financial years.

#### **TEXT BOOKS:**

- 1. Tally complete reference material
- 2. Nadhani Tally ERP 9 Training Guide BPB Publication

## **REFERENCE BOOKS:**

- 1. Tally for everyone Roopa, Add to Cart Publishing
- 2. Kogent Learning Solutions Tally ERP 9 in Simple Steps, Dreamtech Publication
- 3. Dinesh Maidasani Mastering

## 18CSA586 ANALYSIS USING STATISTICAL TOOLS LAB

0021

**Objective:** To familiarize students in application of SPSS software to enable them to easily perform complicated quantitative analysis.

## Unit 1

Introduction to SPSS – need – uses - Skills required – scope - SPSS windows – common buttons – commonly used windows – output window – printing output.

## Unit 2

Structure of data file – creating – editing data file – entering data – editing.

#### Unit 3

Managing data - computing new variables - recording - sorting cases - merging files - replacing missing values.

## Unit 4

Producing graphs and charts – bar graphs, line graphs – pie charts- Descriptive Statistics – mean – median – mode – variance – standard deviation.

## Unit 5

Different types of analysis – Chi-Square – t Test – correlation – regression – types of regression in application level, simple linear regression – multiple regression, regression modelling.

## **TEXT BOOKS:**

- 1. S.L. Gupta and Hitesh Gupta SPSS 17.0 for Researchers, International Book House
- 2. Darren George and Paul Mallery SPSS For Windows Step By Step: A Simple Study Guide And Reference, 17.0 Update, Pearson Education

## **REFERENCE BOOKS:**

- 1. Lee A. Kirkpatrick, Brooke C. Feeney A Simple Guide to SPSS for Version 17.0, Wadsworth Publishing
- 2. SPSS Inc. SPSS 17.0 Integrated Student Version, Pearson

#### 18CSA587 INFORMATION SYSTEMS LAB.

0031

- 1. Create a simple web page, which reveals the personal information of yours.
- 2. Design a web page with an interface for creating an e-mail ID

- 3. Create a image map.
- 4. Create an interface for an online shop
- 5. Develop a web site for a university, which offers different UG and PG courses.

(Hint: using frames, framesets, images, menus and hyperlinks)

- 6. Create a web page with advanced layouts and positioning with CSS and HTML
- 7. Design a web site with different methods of embedding CSS in a web page.
- 8. Create a static web page which display your personal details
- 9. Create a web page thorough which the user can register
- 10.Create a web site for a hospital
- 11.Create a web site for a computer hardware shop
- 12. Create a web site for Amrita School of Arts and sciences.

#### TEXTBOOK:

Ivan Bayross – Web Enabled Commercial Application Development using HTML, JAVASCRIPT, DHTML AND PHP, BPB Publication

#### **REFERENCE BOOKS:**

- 1. Mike Mcgrath HTML in Easy Steps, TMH
- 2. Mike Mcgrath CSS in Easy Steps, TMH

## 18CSA601 ENTERPRISE RESOURCE PLANNING AND MIS 2 1 0 3

**Objective:**To facilitate the flow of information between all business functions inside the boundaries of the organization and manage the connections to outside stakeholders.

#### Unit 1

System Concepts – Introduction to information System, Management Information System. Information Systems development – Planning information systems, Content of the information System Master Plan, Prototyping and life cycle approach to Application

System development. Stages in Life cycle, Evaluation of MIS.

#### Unit 2

Classification of Information System - Transaction processing system, office automation, DSS, ERO, Expert systems, Intranet, BPR, CRM, SCM, Information system

in functional areas. Computer networks and data processing – Data Processing System, Telecommunication media, Enterprise-wide Networking, The World Wide Web. Database Management, Data Warehousing, Data Mining.

## Unit 3

Introduction - History, Advantages, Basic concepts, Risk and Benefits of ERP.Business function and business process - Integrated Management Information - Role of the Enterprise in implementing the ERP system - Business modelling.

#### Unit 4

ERP Packages and ERP related Technologies.

ERP functional modules, ERP implementation basics, implementation Life cycle, Package selection, Transition Strategies, implementation process, ERP project team.

#### Unit 5

ERP and e-Business, e-Business – Supply chain integration, e-business Process model, Components of e-Business Supply Chain. ERP, Internet and www.

## TEXTBOOKS:

Jawadekar - Management Information Systems Text and Cases, Tata McGraw Hill

Singla – Enterprise Resources Planning, Cengage Learning

Aman Jindal – Management Information Systems, Kalyani Publishers

Mary Sumner – Enterprise Resource Planning, Pearson Education

#### **REFERENCE BOOKS:**

- 1. M Jaiswal Management Information Systems, Oxford University Press
- 2. Dr. B. Narayan Management Information System, APH Publishing Corporation
- 3. C.S.V. Murthy Enterprise Resource Planning, Himalaya

## **18CSA631 DATABASE MANAGEMENT SERVICES 2 1 0 3**

**Objective:** The main objective is to provide the students understanding about fundamental concepts of database management system.

## Unit 1

Introduction - What Is a Database System - Why Database - Data Independence - The Three Levels of Architecture - The External Level - Conceptual Level - Internal Level - Mappings - The Database Administrator - The Database Management System - Client/ Server Architecture - Distributed Processing.

## Unit 2

Basic Concepts – Constraints – Keys - Design Issues - ER-Model - Weak Entity Sets - Extended ER Features.

#### Unit 3

Hierarchical Data Model - The IMS Database System - Network Data Model Normalization - Functional Dependency.

#### Unit 4

Selection Operation – Sorting - Join Operation – Sorting - Join Operation - Query Optimization - Transaction Concept - Transaction State.

#### Unit 5

SQL Basics - Classification of SQL - DDL - DML - DCL - TCL - SQL Reports - Views - Sequences - Index - Locks - PL/SQL Basics.

## TEXTBOOKS:

- 1. Abraham Silberschatz, Henry F. Korth, S. Sudarshan Database System Concepts, TMH
- 2. Kevin Loney, George Koch Oracle 9i The Complete Reference Tata Mcgraw-Hill International Edition

## **REFERENCE BOOKS:**

- 1. C.J. Date Introduction to Database Systems, Narosa Publishing
- 2. Ivan Bayross SQL, PL/SQL The Programming Language Of Oracle, 3rd Edition, BPB Publications

## 18ECO501 ECONOMIC ANALYSIS FOR MANAGERS 2 1 0 3

**Objective:** The objective of this course is to provide a detailed understanding about the concepts of economic theories for use by the management in decision making process.

## Unit 1

Introduction: Basic economic problem – problem of scarcity – economic system – Capitalist, Socialist and Command Economics – how these economic system solve the basic economic problem. Positive versus normative analysis-Corporate decision making-public policy design.

#### Unit 2

Basics of Demand and Supply: Concept of demand-- Elasticity of demand – measurement of elasticity – point and arc methods – supply schedule and supply curve – Shifts in demand and supply - minimum floor price and fixing ceiling on prices- Understanding the effects of changing market conditions- market failure- Effects of Government intervention in correcting market failure.

## Unit 3

Theory of Markets: Price and output determination under perfect competition and monopoly – discriminating monopoly – types of discrimination – degrees – oligopoly – price

leadership, collusive and kinked demand – monopolistic competition – Theory of distribution-a general view- Marginal productivity theory

## Unit 4

Introductory Macro Economics: Circular flow of income – two sector – three sector- four sector models- National Income accounting – Basic N.I. concepts – methods of N.I. collection – problems – conceptual and statistical- National income accounting in India

## Unit 5

Important Macro Variables: Propensity to consume – MPL and APC – Concept of multiplier – Accelerator – leverage effect – business cycles – unemployment and types – voluntary and involuntary types – inflation and deflation. Fiscal policy as a measure to correct inflation- Automatic measures and deliberate measures – limitations of fiscal policy.

#### **TEXT BOOKS:**

- 1. H. L. Ahuja Modern Economics, S. Chand Publishers
- 2. D.N. Dwivedi Managerial Economics, Vikas Publication
- 3. Robert S. Pindyk and Daniel Rubinfeld—MICROECONOMICS-Prentice Hall

## **REFERENCE BOOKS:**

- 1. T. N. Hajela Macro Economic Theory, Ane Books India Pvt. Ltd.
- 2. S. Shankaran Economic Analysis, Margham Publications
- 3. Samuelson Economics, TMH

## 18LAW511 CORPORATE LAWS 2 1 0 3

**Objective:** The aim of this course is to make the students aware of the laws governing the corporate sector in particular and he business environment in general.

## Unit 1

The Companies Act, 1956 – Directors and their meetings: Legal position of directors, appointment of directors, types of directors, key managerial personnel and roles and responsibilities, share qualification of directors (Sec. 270), removal of managerial personnel, directors to act as board, power of directors and restrictions thereon (Sec. 293), duties of directors, directors etc not to hold office or place of profit (Sec. 314), liabilities of directors, loans to directors, disclosure of interest in contracts (Sec. 297, 299), protection against fiduciary capacity of the directors, directorial registers, political contributions, managerial remuneration, Managing Director, meetings of directors, board meetings, frequency of board meetings, committees of directors and their meetings.

## Unit 2

Inter corporate loans, oppression, remedies etc: Inter-corporate loans and Investments (Sec. 372A), Audit and Statutory Auditors, their roles and functions, compromise and

arrangements, reconstruction, why and how it is effected, majority rule as applicable to management of companies, protection at common law, protection under The Companies Act, 1956, oppression and mismanagement, who may apply to the company law board when oppression or mismanagement is complained of (Sec. 399), various remedies for oppression, powers of central government to remove managerial personnel on the recommendation of CLB, concept of public interest and its impingement on company law.

## Unit 3

The Companies (Amendment Act), 2002 – Law relating to producer companies: Introduction, features, objects and formation of a producer company, memorandum of a producer company, articles of association, inter-state cooperative societies, management, resolution of disputes. Case studies

## Unit 4

Foreign Exchange Management Act, 1999: Introduction, Broad structure of FEMA, preamble, extent, application and commencement of FEMA, 1999. definition, analysis of important definitions, regulation and management of foreign exchange, authorised person, contravention and penalties in brief, adjudication and appeal, directorate of enforcement. The Securities and Exchange Board of India (SEBI) Act, 1992 – Introduction, purpose of the Act, history of the legislation, short title, extent and commencement, definitions, establishment of SEBI (Board), powers and functions of SEBI, penalties, establishment of securities appellate tribunals, power of the central government (Section 16, 17, 29 and 30) appeal from orders of SEBI (Section 20).

## Unit 5

The Competition Act 2002: Introduction, why MRTP Act needed a fresh look, what is competition?, competition policy and law, Competition Act 2002, main ingredients of Competition law, definitions, prohibition of certain agreements, abuse of dominant position and regulation of combinations, competition commission of India, duties powers and functions of commission, duties of Director General, penalties, competition advocacy. Securities Contract Regulation Act, 1956: Introduction, about corporatisation & demutualization of stock exchanges, highlights of new legislation on securities laws, definitions (Sec. 2), recognition of stock exchanges, granting of recognition (Sec. 4), power of central government to make rules (Sec. 8) and clearing corporation (Sec. 8A), power of stock exchanges to make bye-laws (Sec. 9), power of SEBI (Sec. 10), penalties (Sec. 23), offences by companies (Sec. 24), title to dividends (Sec. 27), right to receive dividend from collective investment schemes (Section 27A), Act not to apply in certain cases (Section 28), power to make rules (Section 30), power of SEBI to make regulations (Section 31).

## **TEXT BOOKS:**

1. H. R. Machiraju - Indian Financial System, Vikas Publishing House

# 2. N. D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand **REFERENCE BOOKS:**

- 1. Corporate Laws Bharat Law House Pvt. Ltd.
- 2. S. K. Aggarwal Concept of Corporate Law, Galgotia Publications.
- 3. TAXMANN Companies Act

18LAW631 CYBER LAWS 2 1 0 3

**Objectives:** Information technology explicitly includes the information, the technology that carries the information and the law which cumulatively deals with all the information carried. The rapid growth of technology has raised immense challenges for technicians and governments; since large number of legal issues remains unanswered. With growing dependency on Information Technology, there is ever growing threat of vulnerability to cyber-crimes. Hence, awareness of cyber laws and cyber security is needed for all those who make of ICT in their personal as well as professional world. This course will highlight the features of ICT and the regulatory framework for preventing cyber-crimes in India and at International level.

#### Unit 1

Computers and Cyber security: Evolution and growth of cyber world, Computers and its impact in society, Overview of computer and web technology, Computers and its components, Basics of network and internet, Meaning of cyber security, Types of attacks, Network security, Hacking techniques, Password cracking, Insecure network connections, Malicious code, Concept of Firewall Security, E-mail security, Database security, Operating systems security, E-commerce security.

## Unit 2

Significance and scope of cyber law, Cyber jurisprudence in India and at International level, EDI, UNCITRAL Model Law, EU Convention on Cyber Crimes, Salient features of Information Technology Act 2000, Authorities under the Act, Enforcement powers, Over view of offences and penalties.

## Unit 3

E-commerce Laws in India: Digital/ electronic signatures related provisions in Indian law, E-commerce provisions in Indian law, E-governance, concepts and practicality in India, E-taxation issues, E-contracts and validity, Cyber Tribunal and Appellate Court.

## Unit 4

Intellectual Property Rights Perspectives: concepts of trademarks and domain name related issues, Perspectives related to copy right law, patent law.

## Unit 5

Cybercrimes and Investigation Procedures: Constitutional & Human Rights Issues in Cyberspace, Freedom of Speech and Expression in Cyberspace, Right to Access Cyberspace – Access to Internet, Right to Privacy, Right to Data Protection, Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/ Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Cyber Torts, Cyber Defamation, Major Types of Civil Wrongs under the IT Act 2000, Jurisdictional Issues in Indian Law, Dispute Resolution.

## **REFERENCES BOOKS:**

- 1. Chris Reed & John Angel, Computer Law, OUP, New York (2007)
- 2. Justice Yatindra Singh, Cyber Laws, Universal Law Publishing Co, New Delhi (2012)
- 3. Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, New Delhi
- 4. Jonthan Rosenoer, Cyber Law, Springer, New York (1997)
- 5. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York (2011)
- 6. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003)
- 7. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi (2003)

## **18 MAT 501** Applied Statistics

(4 Credits/ 3-0-1)

**Course Objective**: This Course deals with the Statistical Methods and tools used for applied research using software packages. Students would be able to acquire skill and knowledge for analysisand interpretation of the data through this course.

## Unit 1: Introduction to Applied Statistics:

Classification, Tabulation and Presentation of Data: Introduction, Functions of Classification - Requisites of a good classification - Types of classification - Methods of classification, Tabulation - Basic difference between classification and tabulation , Frequency and Frequency Distribution - Construction of frequency distribution , Presentation of Data - Diagrams, Graphical Presentation - Histogram - Frequency polygon - Frequency curve - Ogives (4hrs- review+introducing SPSSLAB)

Measures of Central Tendency and Dispersion: Introduction, Objectives of statistical average, Requisites of a Good Average, Statistical Averages, Appropriate Situations for the Use of Various Averages—Range - Quartile deviations, Mean deviation ,Standard Deviation - Properties of standard deviation Coefficient of Variance,Moments, skewness and kurtosis - (use spsslab)(10+2 hrs lab)

Unit 2- Theory of Probability and Distributions: Introduction - Definition of probability - Basic terminology used in probability theory - Addition rule - Multiplication rule , Conditional Probability, Steps Involved in Solving Problems on Probability , Random Variables, Probability Distributions - Discrete probability distributions - Continuous

probability distributions - Binomial Distribution , Poisson Distribution , Normal Distribution (8+2hrslab)

Unit 3-Testing of Hypothesis in Case of Large and Small Samples: Introduction — Testing Hypothesis —Determine appropriate distribution, Case study on two —tailed and one-tailed tests, Classification of Test Statistics - Statistics used for testing of hypothesis - Test procedure - How to identify the right statistics for the test, 't' Distribution , Uses of 't' test-Chi — Square Test-Ftest - Degrees of freedom - Introduction - Chi-Square as a Test of Independence , Applications of Chi-Square test - Tests for independence of attributes - Test of goodness of fit - Conditions for applying the Chi-Square test - Practical applications(10+2hrslab)

Unit4-Analysis of Variance (ANOVA): Introduction - Objectives of ANOVA - ANOVA table - Assumptions for study of ANOVA, Classification of ANOVA - ANOVA table in one-way - Two way classifications and Latin Square Design.(8+2hrslab)

Unit5-Simple Correlation and Regression Lines: Introduction of correlation: Scatter diagram - Karl Pearson's correlation coefficient - Properties of Karl Pearson's correlation coefficient - Factors influencing the size of correlation coefficient, Spearman's Rank Correlation Coefficient, Partial Correlations, Multiple Correlations and Regression analysis -(10+2hrs lab)

**Reference:**1. Statistics for management 7TH Ed by Levin and Rubin (Author)

- 2. Foundations and Applications of Statistics by Randall Pruim(Author)
- 3. Statistics Methods and Applications 1st Edition By Thomas Hill
- 4. Introductory Statistics By Douglas Shafer
- 5.Introductury statistics using SPSS By Herschel Knapp
- 6.Introduction to Statistics with SPSS By Dennis Howilt, Duncan Cramer

## 18SSK511 LIFE SKILLS 1 0 2 2

Soft skills and its importance: Pleasure and pains of transition from an academic environment to work-environment. Need for change. Fears, stress and competition in the professional world. Importance of positive attitude, self motivation and continuous knowledge upgradation. Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.Resume writing Group discussion. Concepts.MockGDs..Interviews.Presentation skills – Guidelines.

Vocabulary: Synonyms; Antonyms; Analogy; one word substitutes; idioms; phrasal verbs;

Grammar: Article and preposition; SV agreement; tenses; voices; modifiers; parallelism.

Reading and comprehension; parajumble.

Problem Solving: Problems on numbers; Percentages; Ratio, proportions and variations; Time and distance; Time, men and work.

Data interpretation: Numerical Data Tables; Line Graphs; Bar Charts and Pie Charts; Caselet Forms; Mix Diagrams; Geometrical Diagrams and other forms of Data Representation.

Logical Reasoning: Family Tree; Linear Arrangements; Circular and Complex Arrangement; Conditionalities and Grouping; Sequencing and Scheduling; Selections; Networks; Codes; Cubes; Venn Diagram in Logical Reasoning.

## **TEXTBOOKS:**

- 1. A Communicative Grammar of English: Geoffrey Leech and Jan Svartvik. Longman, London.
- 2. Adair. J., (1986), "Effective Team Building: How to make a winning team", London, U.K: Pan Books.
- 3. Gulati. S., (2006) "Corporate Soft Skills", New Delhi, India: Rupa& Co.
- 4. The Hard Truth about Soft Skills, by Amazone Publication.

## **REFERENCES:**

- 1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
- 2. Verbal and Non-verbal Reasoning, R S Aggarwal, S Chand Publ.

- Verbal and Non-Verbal Reasoning, N.S. Aggarwal, S. Charld Publ.
  Data Interpretation, R.S. Aggarwal, S. Chand Publ.
  Nova GRE, KAPAL GRE, Barrons GRE books.
  Quantitative Aptitude, The Institute of Chartered Accountants of India.
- 6. More Games Teams Play, by Leslie Bendaly, McGraw-Hill Ryerson.
- 7. The BBC and British Council online resources
- 8. Owl Purdue University online teaching resources.
- 9. www.the grammarbook.com online teaching resources
- 10. www.englishpage.com online teaching resources and other useful websites.