

M. Com. (Finance & Systems)

Faculty of Arts, Media and Commerce

(Revised with effect from 2021-22 AY onwards)



AMRITA
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Programme Outcomes

PO1 Enriched knowledge with new ideas and techniques essential for business and management.

PO2 Mastery over specific skills in business.

PO3 Capability to acquire and handle any position in business.

PO4 Develop analytical interpretative and presentation skill regarding research in commerce and management.

PO5 Acquaintance with recent trends in commerce and management.

Programme Specific Outcomes

PSO1 To create a framework of knowledge relating to business strategies.

PSO2 To persuade the students to do research in the current scenario in marketing, human resources, finance, general management, personal and capital market decision.

PSO3 Ability to start entrepreneurial activities.

**CURRICULUM M.Com
(Finance and Systems) for
2021 admissions onwards
GENERAL INFORMATION**

Code Numbering:

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3,4,5,6 and 7 indicate the Elective courses; 8 indicates the Lab or practical-based courses and 9 indicates Projects.

ABBREVIATIONS USED IN THE CURRICULUM:

Cat - Category
Cr - Credits
ES - Exam Slot
L - Lecture
P - Practical
T - Tutorial

DISCIPLINES

AVP - Amrita Values Programme
BUS - Business Management
CHY - Chemistry
CMJ - Communication and Journalism
COM - Commerce
CSA - Computer Science and Applications
CSN - Computer Systems and Network
CUL - Cultural Education
ECO - Economics
ELL - English Language and Literature
ENG - English
ENV - Environmental Sciences
FNA - Fine Arts
HIN - Hindi
KAN - Kannada
LAW - Law
MAL - Malayalam
MAT - Mathematics
MCJ - Mass Communication and Journalism
OEL - Open Elective
PHY - Physics
SAN - Sanskrit
SSK - Soft Skills
SWK - Social Work
TAM - Tamil

SEMESTER I

Course Code	Course Title	L – T – P	Cr.	ES
21COM501	Advanced Corporate Accounting	2 1 0	3	A
21COM502	Business Correspondence	2 1 0	3	B
21COM504	Research Methodology	2 1 0	3	C
21ECO503	Economic Analysis for Managers	2 1 0	3	D
21MAT505	Applied Statistics	2 1 0	3	E
21CSA582	Information Systems Lab.	0 0 3	1	L1
21CSA581	Analysis using Statistical Tools Lab.	0 0 3	1	L2
21CUL501	Cultural Education	2 0 0	P/F	F
TOTAL			17	

SEMESTER II

Course Code	Course Title	L – T – P	Cr.	ES
21COM511	Accounting for Managerial Decisions	2 1 0	3	A
21COM512	Corporate Income Tax	2 1 0	3	B
21COM514	Financial Markets and Services	1 1 0	2	C
21COM515	Insurance Management	2 1 0	3	D
21COM516	Strategic Management	2 1 0	3	E
21LAW513	Corporate Laws	2 1 0	3	G
21CSA583	Advanced Tally Lab.	0 0 3	1	L1
21CSA584	Data Analysis Using Advanced Excel Lab	0 0 3	1	H
21SSK501	Life Skills	1 0 2	2	L2
21AVP501	Amrita Values Programme	1 0 0	1	F
TOTAL			22	

SEMESTER III

Course Code	Course Title	L – T – P	Cr.	ES
21COM602	Advanced Financial Management	2 1 0	3	A
21COM606	Small Business and Entrepreneurship	2 1 0	3	B
21COM605	Security Analysis and Portfolio Management	2 1 0	3	C
21COM604	Project Appraisal and Financial Planning	2 1 0	3	D
21COM601	Advanced Auditing	2 1 0	3	F
21CSA603	Enterprise Resource Planning and MIS	2 1 0	3	E
	Elective I	2 1 0	3	J
21COM690 [@]	Live-in-Lab [@] / Open Elective	2 0 0	2	
TOTAL			23	

SEMESTER IV

Course Code	Course Title	L – T – P	Cr.	ES
	Elective II	2 1 0	3	D
	Elective III	2 1 0	3	E
21COM699	Project		10	P
TOTAL			16	
Total credits for the Programme – 78				

ELECTIVES (Any Three)

Course Code	Course Title	L – T – P	Cr.	ES
21COM631	Applied Econometrics	2 1 0	3	D/E
21COM632	Business Skill Development	2 1 0	3	D/E
21CSA633	Cyber Laws	2 1 0	3	D/E
21CSA634	Database Management Services	2 1 0	3	D/E
21COM635	Enterprise Management	2 1 0	3	D/E
21COM636	Financial Derivatives	2 1 0	3	D/E
21COM637	Integrated Marketing Promotion and Communication	2 1 0	3	D/E
21COM638	International Financial Management	2 1 0	3	D/E
21COM639	International Financial Reporting Standards	2 1 0	3	D/E
21COM640	Marketing using WEB	2 1 0	3	D/E
21COM641	Merchant Banking and Commercial Banking	2 1 0	3	D/E
21COM642	Mergers and Acquisitions	2 1 0	3	D/E
21COM643	Personal Financial Planning	2 1 0	3	D/E
21COM644	Retail Management	2 1 0	3	D/E
21COM645	Strategic Financial Management	2 1 0	3	D/E
21COM646	Supply Chain Management and Logistics	2 1 0	3	D/E

*One Open Elective course is to be taken by each student, in the third semester, from the list of Open electives offered by the School.

@Students undertaking and registering for a Live-in-Lab project, can be exempted from registering for the Open Elective course in the third semester.

21COM690@ Course code for Live-in Lab

Open Electives

Course Code	Course Title	L – T – P	Cr.	ES
21OEL631	Advanced Statistical Analysis for Research	2 0 0	2	D/E
21OEL632	Basics of PC Software	2 0 0	2	D/E
21OEL633	Computer Hardware and Networking	1 0 1	2	D/E
21OEL634	Consumer Protection Act	2 0 0	2	D/E
21OEL635	Corporate Communication	2 0 0	2	D/E
21OEL636	Design Studies	2 0 0	2	D/E
21OEL637	Disaster Management	2 0 0	2	D/E
21OEL638	Essentials of Cultural Studies	2 0 0	2	D/E
21OEL639	Foundations of Mathematics	2 0 0	2	D/E
21OEL640	Foundations of Quantum Mechanics	2 0 0	2	D/E
21OEL641	Glimpses of Life through Literature	2 0 0	2	D/E
21OEL642	Information Technology in Banking	2 0 0	2	D/E
21OEL643	Knowledge Management	2 0 0	2	D/E
21OEL644	Marketing Research	2 0 0	2	D/E
21OEL645	Media for Social Change	2 0 0	2	D/E
21OEL646	Media Management	2 0 0	2	D/E
21OEL647	Object-Oriented Programming	2 0 0	2	D/E
21OEL648	Painting and Sculpture	1 0 1	2	D/E
21OEL649	Personal Finance	2 0 0	2	D/E
21OEL650	Principles of Advertising	2 0 0	2	D/E
21OEL651	Principles of Packaging	2 0 0	2	D/E
21OEL652	Scripting for Rural Broadcasting	1 0 1	2	D/E
21OEL653	Social Media Website Awareness	1 0 1	2	D/E
21OEL654	Theatre Studies	1 0 1	2	D/E
21OEL655	Writing for Technical Purposes	2 0 0	2	D/E
21OEL656	Yoga and Personal Development	1 0 1	2	D/E
21OEL657	Fundamentals of Legal Awareness	2 0 0	2	D/E

EVALUATION SCHEME AND GRADING SYSTEM

R.13 Assessment Procedure

R.13.1 The academic performance of each student in each course will be assessed on the basis of Internal Assessment (including Continuous Assessment) and an end-semester examination.

Normally, the teachers offering the course will evaluate the performance of the students at regular intervals and in the end-semester examination.

R.13.2 In theory courses (that are taught primarily in the lecture mode), the weight for the Internal Assessment and End-semester examination will be 50:50. The Internal assessment in theory courses shall consist of at least two periodical tests, weekly quizzes, assignments, tutorials, viva-voce etc. The weight for these components, for theory-based courses shall be 20 marks for the Continuous assessment, comprising of Quizzes, assignments, tutorials, viva-voce, etc. and 15 marks each for both the Periodical Tests.

At the end of the semester, there will be an end-semester examination of three hours duration, with a weight of 50 marks, in each lecture-based subject.

R.13.3 In the case of laboratory courses and practical, the relative weight for internal assessment and End-semester examination will be 80:20. The weight for the components of internal assessment will be decided by the course committee/class committee at the beginning of the course.

Evaluation pattern for course having both Theory and Lab components:

Courses having only one hour per week for lecture/tutorial, be treated as a Lab. course, for evaluation purposes; and evaluation pattern will be 80 marks for continuous assessment of lab work and 20 marks for end-semester lab examination.

Courses having two hours per week for theory and/or tutorials, be given a weight of 60 marks and 40 marks for the Theory and Lab components, respectively; The Lab. component evaluation will be based on continuous evaluation, without any end-semester practical evaluation. 10 marks will be for continuous assessment of the theory portion, 10 marks for each of the two periodical tests, 30 marks for the theory end-semester examination and 40 marks for continuous assessment of lab work and

Courses having three hours per week for theory and/or tutorials, be given a weight of 70 marks and 30 marks for the Theory and Lab components, respectively; The Lab component evaluation will be based on continuous evaluation, without any end-semester practical evaluation. 15 marks will be for continuous assessment of the theory portion, 10 marks for

each of the two periodical tests, 35 marks for the theory end-semester examination and 30 marks for continuous assessment of lab work.

R.13.4 It is mandatory that the students shall appear for the end-semester examinations in all theory and weight courses, for completion of the requirements of the course. Those who do not appear in the end-semester examinations will be awarded 'F' grade, subject to meeting the attendance requirement.

At the end of a semester, examinations shall be held for all the subjects that were taught during that semester and those subjects of the previous semester s for which the student s shall apply for supplementary examination, with a prescribed fee.

R.13.5 PROJECT WORK: The continuous assessment of project work will be carried out as decided by the course committee. At the completion of the project work, the student will submit a bound volume of the project report in the prescribed format. The project work will be evaluated by a team of duly appointed examiners.

The final evaluation will be based on the content of the report presentation by student and a viva-voce examination on the project. There will be 40% weight for continuous assessment and the remaining 60% for final evaluation.

If the project work is not satisfactory he/she will be asked to continue the project work and appear for assessment later.

R.14 PUBLICATION / INTERNSHIP

R.14.1 All students, if they are to be considered for award of the Degree at the time of graduation, are required to have published ONE paper in Scopus-indexed Journal/Conference.

R.14.2 Additional 5-10 marks will be awarded for each Publication, subject to a maximum of ONE paper per semester.

The additional marks shall be awarded in the semester in which the paper is published or accepted for publication, if applied for, within 10 days of the publication of results of the concerned semester. The additional marks can be awarded to any course(s) where the student has to improve his/her grade.

R.14.3 All publications shall be in Scopus-indexed Journals/Conferences and shall be as per the guidelines prescribed by the University.

R. 14.4 Students who have undergone Internship at reputed organizations or National / International Institutions, with the prior approval of the concerned Departmental Chairperson and the Head of the School, may be considered for waiver of the requirement of publication, for the award of Distinction. However, the decision of the Departmental Chairperson and the Head of the School, in this regard, shall be final.

R.16 Grading

R.16.1 Based on the performance in each course, a student is awarded at the end of the semester, a letter grade in each of the courses registered.

Letter grades will be awarded by the Class Committee in its final sitting, without the student representatives.

The letter grades, the corresponding grade points and the ratings are as follows:

Letter Grade	Grade Points	Ratings
0	10.00	Outstanding
A+	9.50	Excellent
A	9.00	Very Good
B+	8.00	Good
B	7.00	Above Average
C	6.00	Average
P 5.00 Pass F 0.00 Fail		
FA	0.00	Failed due to insufficient attendance
I	0.00	Incomplete (awarded only for Lab courses/ Project / Seminar)
W		Withheld

R.16.2 'FA' grade once awarded stays in the record of the student and is replaced with the appropriate grade when he/she completes the course successfully later.

Students who have secured an 'FA' in a course must re-register for the course or register for the course, if offered, under run-time re-do mode.

R.16.3 A student who has been awarded 'I' Grade in a Lab course, due to reasons of not completing the Lab., shall take up additional Lab. whenever offered next and earn a pass grade, which will be reflected in the next semester's grade sheet.

The 'I' grade, awarded in a Project/Seminar course, will be subsequently changed into appropriate grade, when the student completes the requirement during the subsequent semester. If he/she does not complete it in the next semester, it will be converted to 'F' grade.

R.16.4 A student is considered to have successfully completed the course and earned the credit, if he/she scores a letter grade 'P' or better in that course.

R.21 Semester Grade Point Average (SGPA)

On completion of a semester, each student is assigned Semester Grade Point Average (SGPA) which is computed as below for all courses registered by the student during that semester.

Semester Grade Point Average = $\Sigma (C_i \times G_{pi}) / \Sigma C_i$ where C_i is the credit for i th course in that semester and G_{pi} is the grade point for that course.

The summation is over all the courses registered by the student during the semester, including the failed courses. The SGPA is rounded off to two decimals.

R.22 Cumulative Grade Point Average (CGPA)

The overall performance of a student at any stage of the Degree programme is evaluated by the Cumulative Grade Point Average (CGPA) up to that point of time.

Cumulative Grade Point Average = $\Sigma (C_i \times G_{pi}) / \Sigma C_i$

where C_i is the credit for i th course in any semester and G_{pi} is the grade point for that course.

The summation is over all the courses registered by the student during all the semesters up to that point of time, including the failed courses. The CGPA is also rounded off to two decimals.

R.23 Ranking

The ranking of the students in a batch at any intermediate or final stage is based on CGPA. Only those students who have passed all courses up to that stage in the first attempt are considered for ranking. Students are eligible for final ranking, only if the programme is completed within the normal duration, i.e., within two years from joining the programme.

R.24 Classification of successful candidates:

R.24.1 A student shall be considered to have successfully completed the programme, if he/she has:

- i) registered and successfully completed all the core courses, electives and projects as mentioned in the curriculum;
- ii) earned the required minimum number of credits as specified in the curriculum corresponding to the programme, within the stipulated time;
- iii) published a paper at a Scopus-indexed Journal/Conference.

R.24.2 Candidates who have successfully completed the programme, within a period of four semesters from entering the programme, shall be classified as follows:

Candidates securing a CGPA of 8.00 and above – FIRST CLASS WITH DISTINCTION *

Candidates securing a CGPA between 6.50 and 7.99 – FIRST CLASS

and the same be mentioned in the Degree certificate;

(*subject to satisfying the condition mentioned at R.14.1 and having passed all the courses, in the first attempt, in four semesters, from the date of joining the programme)

If the programme is completed after four semesters of study, the candidates securing even a CGPA of 8.00 and above, shall be classified to have completed the programme, only with FIRST CLASS.

M. Com. (Finance and Systems)
SYLLABUS

21AVP501

AMRITA VALUES PROGRAMME

1 0 0 1

Course objective:

Amrita University's Amrita Values Programme (AVP) is a new initiative to give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.

Amrita Values Programme emphasize on making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world.

Post-graduate students shall have to register for any one of the following courses, in the second semester, which may be offered by the respective school. Course outcomes:

CO1	To make students familiar with the rich tapestry of Indian life, culture, arts, science and heritage.
CO2	To give exposure to students about richness and beauty of Indian way of life.

Courses offered under the framework of Amrita Values Programme:

Art of Living through Amma

Amma's messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma's guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

Insights from the Ramayana

Historical significance of Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Misinterpretation of Ramayana by Colonial powers and its impact on Indian life - Relevance of Ramayana for modern times.

Insights from the Mahabharata

Historical significance of Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance – Importance of Dharma in society – Message of the Bhagavad Gita - Relevance of Mahabharata for modern times.

Insights from the Upanishads

Introduction: Sruti versus Smṛti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – Ultimate reality – the nature of Atman - the different modes of consciousness - Sanātana Dharma and its uniqueness - The Upanishads and Indian Culture – Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, Satyakama Jabala, Aruni, Shvetaketu.

Insights from Bhagavad Gita

Introduction to Bhagavad Gita – Brief storyline of Mahabharata - Context of Kurukshetra War – The anguish of Arjuna – Counsel by Sri. Krishna – Key teachings of the Bhagavad Gita – Karma Yoga, Jnana Yoga and Bhakti Yoga - Theory of Karma and Reincarnation – Concept of Dharma – Idea of the Self and Realisation of the Self – Qualities of a Realised person - Concept of Avatar - Relevance of Mahabharata for modern times.

Swami Vivekananda and his Message

Brief Sketch of Swami Vivekananda's Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message to Indians about our duties to the nation.

Great Spiritual Teachers of India

Sri Rama, Sri Krishna, Sri Buddha, Adi Shankaracharya, Sri Ramanujacharya, Sri Madhvacharya, Sri Ramakrishna Paramahansa, Swami Vivekananda, Sri Ramana Maharshi, Mata Amritanandamayi Devi

Indian Arts and Literature:

The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre, Paintings, Sculpture and architecture – the wonder language, Sanskrit and ancient Indian Literature

Importance of Yoga and Meditation in Life:

The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali's Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

Appreciation of Kerala's Mural Art Forms:

A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. A distinguishing characteristic of mural painting is that the architectural elements of the given space are harmoniously incorporated into the picture. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th

centuries CE when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

Practicing Organic Farming

Life and nature are closely linked through the healthy practices of society for maintaining sustainability. When modern technological knowhow on microorganisms is applied in farming using the traditional practices we can avoid damage to the environment. The course will train the youth on modern practices of organic farming. Amma says “we have to return this land to the coming generations without allowing even the slightest damage to happen to it”. Putting this philosophy to practice will bring about an awakening and enthusiasm in all to strive for good health and to restore the harmony in nature”

Ancient Indian Science and Technology

Science and technology in ancient and medieval India covered all the major branches of human knowledge and activities, including mathematics, astronomy, physics, chemistry, medical science and surgery, fine arts, mechanical, civil engineering, architecture, shipbuilding and navigation. Ancient India was a land of sages, saints and seers as well as a land of scholars and scientists. The course gives an awareness on India's contribution to science and technology.

Evaluation Pattern– R.13 & R.16

21COM501 ADVANCED CORPORATE ACCOUNTING 2 1 0 3

Course 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.

Course Outcomes

CO1	Knowledge on preparation of final accounts of banking companies
CO2	Possess information on absorption, amalgamation, external and internal reconstruction.
CO3	Familiarise with double account system and preparation of final accounts of electricity companies
CO4	Knowledge on preparation of liquidator's final statement of account, statement of liability of B list contributories, statement of affairs and deficiency accounts
CO5	Preparation of consolidated balance sheet of holding companies and its subsidiaries

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.

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 Evaluation Pattern – R.13 & R.16

21COM502

BUSINESS CORRESPONDENCE

2 1 0 3

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

Course Outcomes

CO1	Understand and apply the various ways to make communication clear, coherent and concise
CO2	Identify the different formats and styles in English used for different business purposes and contexts.
CO3	It focuses on developing students' ability to analyse and produce written business correspondence using the correct language, format, structure and tone.
CO4	Write or reply to routine business letters/memos/emails based on given situations using correct grammatical forms and structures in business correspondence.

CO5	Structure messages logically and effectively using correct grammatical forms and structures in business correspondence.
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Unit 1

Introduction to communication and Communicating to Self: Meaning, Importance and Functions of Business Communication. Communication of persuasion, drafting, business related messages– positive and negative. Plan, Prepare, draft, Edit, Review, and Comprehend messages.

Unit 2

Business Vocabulary – Business news, Business articles. Effective Presentations and Public speaking. Non-verbal - Visual signs, Audio signals, Body language, Paralanguage, Proxemics, Time language, Haptics, Silence - Concept of Listening. Informal Communication: Grapevine, factors leading to grapevine, types of grapevine, merits and demerits of grapevine, effective use of grapevine.

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, tone 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, notifications, meeting; types of meeting, agenda, procedure, minutes, resolutions.

Unit 5

General Topics: Paraphrasing, Plagiarism, Documentation of Correspondence.

Communication in groups, Group Dynamics, and Team Roles. systematic problem solving. Decision Making: Technique of Group Discussion, Brain Storming Sessions, Nominal Group technique, Delphi technique.

Reference:

1. Bonet, Diana. The Business of Listening: Third Edition. New Delhi: Viva Books, 2004.
2. Bovee, Courtland L, John V. Thill & Barbara E. Schatzman. Business Communication Today: Tenth Edition. New Jersey: Prentice Hall, 2010.
3. Collins, Patrick. Speak with Power and Confidence. New York: Sterling, 2009.
4. Fensterheim, Herbert and Jean Baer. Don't Say Yes When You Want To Say No. New York: Dell, 1975.
5. Fitikides, T. J. Common Mistakes in English. London: Orient Longman, 1984.

6. Guffey, Mary Ellen. Essentials of Business Writing. Ohio: SouthWestern College Pubg., 2000.
 7. Hall, Edward, T. The Silent Language. Greenwich, Conn,: Fawcett, 1959.
 8. Hughes, Shirley. Professional Presentations: A Practical Guide to the Preparation and Performance of Successful Business Presentations. Sydney: McGraw-Hill, 1990
 9. Kroehnert, Gary. Basic Presentation Skills. Sidney: McGraw Hill, 2010.
 10. Moore, Ninja-Jo, et al. Nonverbal Communication: Studies and Applications. New York: Oxford University Press, 2010.
 11. Neuliep, James W. Intercultural Communication: A Contextual Approach. Boston: Houghton Mifflin Co., 2003.
 12. Prasad, H. M. How to Prepare for Group Discussion and Interview. New Delhi: Tata McGraw-Hill Publishing Company Limited, 2001.
 13. Turton, N. D. & J. B. Heaton. Longman Dictionary of Common Errors. Essex: Longman, 1987. First Indian Edn. 1998.
 14. Thill, John V. & Courtland L. Bovée, Excellence in Business Communication, 10th edition. Boston: Pearson, 2013.
 15. Sharma, R. C. & Krishna Mohan. Business Correspondence and Report Writing: Third Edition. New Delhi: Tata McGraw-Hill Publishing company Limited, 2007.
- Evaluation Pattern – R.13 & R.16

21COM504

RESEARCH METHODOLOGY

2 1 0 3

Course 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.

Course Outcomes

CO1	Write a research proposal suitable for submission to a research funding body
CO2	Critically analyze published research and research literature related to a particular research problem.
CO3	Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues.
CO4	Choose appropriate quantitative or qualitative method for analyzing the collected data
CO5	Write a research report signifying the findings of the 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 Evaluation Pattern – R.13 & R.16

21COM511 ACCOUNTING FOR MANAGERIAL DECISIONS 2 1 0 3

Course 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.

Course Outcomes

CO1	Understand the meaning of and techniques of costing and management accounting
CO2	Awareness on tools for analysis of financial statements
CO3	Identify marginal costing techniques
CO4	Acquire knowledge regarding standard costing techniques
CO5	Preparation of various budgets and variances reports

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.

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

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.

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

Unit 5

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.

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 house

3. Jawahar Lal – Advanced Management Accounting, S. Chand Publishers Evaluation
Pattern – R.13 & R.16

21COM512

CORPORATE INCOME TAX

2 1 0 3

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

Course Outcomes

CO1	Knowledge on basic concepts of income tax
CO2	Enables to calculate proper tax of a company, pay advance tax, pay total tax on time
CO3	Enables one to calculate total tax planning including capital gain tax
CO4	Enables to file income tax returns and get assessment done
CO5	Familiarise with the procedures followed in tax consultancy firms

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.

Evaluation Pattern – R.13 & R.16

21COM514

FINANCIAL MARKETS AND SERVICES

1 1 0 2

Course 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.

Course Outcomes

CO1	Basic understanding of various financial market intermediaries in the financial market.
CO2	Knowledge of different financial instruments
CO3	Ability to distinguish between debt market and capital market
CO4	Knowledge regarding detailed mechanism of usage of equities in the stock market

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. Evaluation Pattern – R.13 & R.16

21COM515

INSURANCE MANAGEMENT

2 1 0 3

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

Course Outcomes

CO1	Knowledge of insurance principles and types of risks
CO2	Understanding of different types of life insurance policies
CO3	Identify the role of insurance in present economic environment
CO4	Understand the role and functions of IRDA
CO5	Identify the growth of insurance before and after nationalisation

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. Evaluation Pattern – R.13 & R.16

21COM516

STRATEGIC MANAGEMENT

2 1 0 3

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

Course Outcomes

CO1	Understanding the relevance of strategy in the overall context of business management
CO2	Equipped with the knowledge of various types of strategies that are deployed by an organisation
CO3	Ability to frame strategies in accordance with recent business trends
CO4	Identify how a business organisation should relate to its immediate environment in a proactive manner
CO5	Ability to assess, evaluate and revise business strategies

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 Resource, 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:

1. Francis Cherunilam – Strategic Management, Himalaya Publishing
2. A Nag – Strategic Management, Vikas Publishers. REFERENCE BOOKS:
 1. L Byars – Strategic Management, Tata McGraw hill
 2. Sengupta - Strategic Management, Orient Paperbacks
3. R. Srinivasan – Strategic Management: The Indian context, PHI
Evaluation Pattern – R.13 & R.16

21COM601

Advanced Auditing

(3 Credits/ 2-1-0)

Course Objective: This Course deals with the knowledge of advanced concepts in auditing and the procedure followed in India.

Course Outcomes

CO1	Develop skills in auditing practices
CO2	To know statement on standard accounting practices
CO3	To acknowledge the different audit systems in India

Unit-I : Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.

Unit-II : Company Audit : Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.

Unit-III : Cost Audit : Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and

Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.

Unit-IV : Management Audit : Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

Unit-V : Current Issues in Auditing : Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

Reference:

1. Jagdish Prakash – Auditing, Kalyani Publishers
2. B.N.Tandon – A Handbook of practical Auditing, Sultan Chand and Sons
Evaluation Pattern – R.13 & R.16

21COM602

ADVANCED FINANCIAL MANAGEMENT

2 1 0 3

Course 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.

Course Outcomes

CO1	Understand the meaning, scope and objectives of financial management
CO2	Estimation of working capital requirements
CO3	Understand the role and importance of capital budgeting decisions and techniques
CO4	Knowledge on theories of capitalisation
CO5	Understand the significance of cost of capital

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

Evaluation Pattern – R.13 & R.16

21COM604 PROJECT APPRAISAL AND FINANCIAL PLANNING 2103

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

Course Outcomes

CO1	Understand the basic concepts of project management
CO2	Acquire information on project identification, formulation and profitability
CO3	Understand steps in project planning
CO4	Acquire thorough knowledge in tools of financial analysis
CO5	Identify the sources of institutional finance

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 Evaluation Pattern – R.13 & R.16

21COM605 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 2 1 0
3

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

Course Outcomes

CO1	Insight into the meaning of risk and return
CO2	Knowledge on equity analysis and valuation
CO3	Understand the various types of bonds and risk associated with it
CO4	Knowledge on portfolio construction theories
CO5	Evaluation of portfolio

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 - Jenson's 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
Evaluation Pattern – R.13 & R.16

21COM606 SMALL BUSINESS AND ENTREPRENEURSHIP 2 1 0 3

Course Objective: To create an understanding of the importance as well as the modus operandi of smallbusiness management and entrepreneurship.

Course Outcomes

CO1	Clear understanding of various types of business ownerships
CO2	Equipping with necessary awareness and skills to become an entrepreneur
CO3	Get acquaintance with different aspects of management for running an enterprise successfully
CO4	Understanding of formalities and procedures for starting a business enterprise
CO5	Creates enthusiasm among students to inculcate start-ups

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 Evaluation Pattern – R.13 & R.16

21CSA581 ANALYSIS USING STATISTICAL TOOLS LAB 0031

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

Course Outcomes

CO1	Understanding of basic practice of statistics by using SPSS
CO2	Application of data management and data analysis using SPSS
CO3	Application of advanced SPSS for analyzing project data.
CO4	Knowledge regarding data base management tasks, descriptive statistics and graphics, and basic inferential statistics for comparisons and correlations through SPSS
CO5	To perform data checking and create simple tables and charts.

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

Evaluation Pattern – R.13.3 & R.16

21CSA582

INFORMATION SYSTEMS LAB. 0031

Course Objective: The course objective is to enable the students to Insert a graphic within a web page, Create a link within a web page, Create a table within a web page, Insert heading levels within a web page, Insert ordered and unordered lists within a web page, Use cascading style sheets, Create a web page, Validate a web page.

Course Outcomes:

CO1	Students will learn the basic concepts of HTML
CO2	Students will learn to read, write and identify HTML tags in a page
CO3	Students will understand the basic structure of a web page
CO4	Students will understand directory structures and how they impact html code
CO5	Students will understand how client and server computers interact and about web protocols and the two most commonly used on the Web

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:

1. 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
- Evaluation Pattern – R.13.3 & R.16

21CSA583

ADVANCED TALLY LAB

0 0 3 1

Course objective: This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts to make students ready with required skill for employability.

Course Outcomes

CO1	Develop expertise among the students in relation to application of accounting software for the maintenance of proper accounting reports, generation of reports and analysis & interpretation of reports.
CO2	Knowledge to create the company, group, security control, back-up etc.
CO3	Ability to prepare the financial statements and other statements related to inventory management, depreciation accounting and VAT procedure and records using TALLY
CO4	Application of various aspects of Tally in day to day business/professional activities.
CO5	Ability to calculate and prepare GST reports

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

Evaluation Pattern – R.13.3 & R.16

21CSA584 Data Analysis using Advanced Excel Lab (1 Credit/0-0-3)

Course Objective: The course takes you from basic operations such as reading data into excel using various data formats, organizing and manipulating data, to some of the more advanced functionality of Excel.

Course Outcomes

CO1	Develop skills in Excel Spreadsheet
CO2	To know preparation of Data Analysis using excel
CO3	To acknowledge the different concepts followed in the advanced excel for the report

Module 1: Introduction to Spreadsheets

In this module, you will be introduced to the use of Excel spreadsheets and various basic data functions of Excel.

Topics covered include: • Reading data into Excel using various formats • Basic functions in Excel, arithmetic as well as various logical functions • Formatting rows and columns • Using formulas in Excel and their copy and paste using absolute and relative referencing function on individual cells, functions on set of numbers, Functions on Ordered Pairs of Data

Module 2: Spreadsheet Functions to Organize Data

This module introduces various Excel functions to organize and query data. Learners are introduced to the IF, nested IF, VLOOKUP and the HLOOKUP functions of Excel.

Topics covered include: • Sorting data in excel, IF and the nested IF functions • VLOOKUP and HLOOKUP • The RANDBETWEEN function

Module 3: Introduction to Filtering, Pivot Tables, and Charts

This module introduces various data filtering capabilities of Excel. You'll learn how to set filters in data to selectively access data. A very powerful data summarizing tool, the Pivot Table, is also explained and we begin to introduce the charting feature of Excel.

Topics covered include: • VLOOKUP across worksheets • Data filtering in Excel • Use of Pivot tables with categorical as well as numerical data • Introduction to the charting capability of Excel, introduction to Binary Classification.

Module 4: Advanced Graphing and Charting This module explores various advanced graphing and charting techniques available in Excel. Starting with various line, bar and pie charts we introduce pivot charts, scatter plots and histograms. You will get to understand these various charts and get to build them on your own.

Topics covered include • Line, Bar and Pie charts • Pivot charts • Scatter plots • Histograms, Describing Histograms and Probability Distributions Functions, Introduction to data analysis tool pack plug in in excel.

Evaluation Pattern – R.13.3 & R.16

21CSA603 ENTERPRISE RESOURCE PLANNING AND MIS 2 1 0 3

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

Course Outcomes

CO1	Understand the basic concepts of MIS & ERP, to know about the system concepts and information system types.
CO2	To get a complete idea of how an MIS system is build and Implemented using its Development life cycle.
CO3	Understand the concept of ERP Implementation, its risks and benefits.
CO4	Identify different technologies and packages in ERP.
CO5	Discuss the relationship of e-commerce and ERP

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 Evaluation Pattern – R.13 & R.16

21ECO503

ECONOMIC ANALYSIS FOR MANAGERS

2 1 0 3

CourseObjective: 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.

Course Outcomes

CO1	Analyze the demand and supply conditions and assess the position of a company
CO2	Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets
CO3	Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.

CO4	Analyze the interaction between consumers and firms, apply the concept of market equilibrium and calculate welfare measures such as consumer surplus and social welfare
CO5	Analyze and predict the effect of government measures (policies, taxes, etc.) on market prices and quantities, social welfare, and economic efficiency.

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
Evaluation Pattern – R.13 & R.16

21LAW513

CORPORATE LAWS

2 1 0 3

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

Course Outcomes

CO1	Understanding the basic rules and concepts of corporate law, such as separate legal personality, limited liability, the duties of company directors, incorporation and Winding up of a company and its procedures etc.
CO2	Ability to develop an awareness of the socio-legal and economic dimensions of modern corporate law
CO3	Knowledge for evaluating corporate problems, identifying appropriate legal obligations, duties, rights and remedies
CO4	Understanding the scope of Corporate Social responsibility and identify areas of corporate law in need of reform.
CO5	Knowledge about the fundamentals of Foreign Exchange Management Act 1999, The Securities and Exchange Board of India Act (SEBI) 1992, The Competition Act 2002 and Securities Contract Regulation Act 1956

Unit 1

A. Corporate Management and Control: Directors: Appointment, Removal, Share qualification, Powers and Duties; Key Managerial Personnel, roles and responsibilities, Director Identity Number (DIN); Classification of directors, Women Directors, Independent directors; Legal position of directors, Liabilities of directors, Fiduciary Capacity of Directors, Duty of Disclosure of interests; Director Board meetings: Collective Responsibility of directors and decision making, Frequency of Board Meetings, Procedure for Board Meetings, Committees of Directors.

B. Oppression & Mismanagement and Investigation: Rule by Majority as applicable to management of companies and exceptions, Prevention of oppression and mismanagement, Role and Powers of the Company Law Board/ NCLT and Central Government, Company Investigation.

Unit 2

A. The Companies (Amendment Act), 2002 – Law relating to Producer Companies: Features of Producer Companies; Objects and formation of a Producer Company, Memorandum and Articles of a Producer Company; Management and functioning of Producer Companies in brief

B. The Competition Act 2002: History and background of legislation; Competition policy and law, Important definitions, Anti Competitive agreements, Abuse of dominant position; Regulation of combinations and Competition Advocacy; Competition commission of India: Formation, Duties, Powers and Functions of commission, Enforcement authority under the Commission. Major penalties.

Unit 3

Foreign Exchange Management Act, 1999: Introduction; Overview of FEMA; Important definitions; Regulation and management of foreign exchange; Authorized persons and their role; Enforcement Directorate and Investigations; Major contraventions and penalties for FEMA violations; Adjudication of FEMA cases and appeal authority.

Unit 4

A. The Securities and Exchange Board of India (SEBI) Act, 1992 – Formation, functions and powers of SEBI in relation to securities markets; Prohibition of manipulative and

deceptive devices; Insider trading and substantial acquisition of securities or control; Important guidelines for securities issues; Establishment of Securities Appellate Tribunals (SAT); Powers of the central government; Appeals from the orders of SEBI.

B. Securities Contract Regulation Act, 1956: Corporatization & demutualization of stock exchanges; Highlights of new legislation on securities laws; Important definitions; Procedure for recognition of stock exchanges; Power of Central Government to make rules; Clearing corporation; Powers of stock exchanges to make and SEBI to revise by-laws; Major violations of SCRA and, penalties; Title and right to dividends;

Unit 5

Law of Alternate Dispute Resolution in India: An overview of significance of Arbitration, Conciliation and Mediation; Arbitration: Meaning, Arbitration agreement, Procedure, Important cases; Conciliation: Conciliator, Kinds of conciliation and procedure for conciliation; Mediation: Meaning, Court referred mediation, Private mediation; Differences between arbitration, mediation and conciliation, Major advantages and disadvantages

TEXT BOOKS:

1. CA Amit Popli, Corporate, Economic and Allied Laws, Bharat Publishers 2019
2. H. R. Machiraju - Indian Financial System, Vikas Publishing House
3. N. D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand Publishers

REFERENCE BOOKS:

1. S. K. Aggarwal – Concept of Corporate Law, Galgotia Publications.
2. TAXMANN – Companies Act 2013

Evaluation Pattern – R.13 & R.16

21MAT505

Applied Statistics

(3 Credits/ 2-1-0)

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 analysis and interpretation of the data through this course.

Course Outcomes

CO1: Understand various statistical central measures. Measure the given data by using the central measures.

CO2: Understand the probability and translate real world problems into probability model.

Also understand simple distributions, mean and variances and apply to some data sets.

CO3: Understand various hypothetical testing and analysis with given data.

CO4: Understand ANOVA and analyze the data collected using ANOVA techniques

Unit 1 –

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. (12+2 hrs lab)

Unit 2-

Probability and Distributions: Introduction - Definition of probability – Basic terminology used in probability theory - Addition rule - Multiplication rule, Conditional Probability.

Random Variables, Probability Distributions - Discrete probability distributions - Continuous probability distributions – Binomial Distribution, Poisson Distribution, Normal Distribution. Mean and variance of these distributions. (10+2hrs lab) Unit3-

Correlation and Regression Lines: Two dimensional random variables. Conditional mean and variance. Simple linear Regression with discrete data. Properties of least square estimators, least squares method for estimation of regression coefficients.

Karl Pearson's correlation coefficient - Spearman's Rank Correlation Coefficient, Partial Correlations. (10+2hrs lab)

Unit 4-

Testing of Hypothesis: Hypothesis Testing, Tests on a Population Proportion- Tests on the Mean of a Normal Distribution with Variance known and unknown, Tests on the variance – Test for Goodness of fit, Contingency table tests. Chi-Square as a test of independence.

Applications of Chi-Square test. Practical applications. (10+2hrs lab)

Unit5-

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. (6+2 hrs lab)

TEXT BOOK

1. Amir Aczel and Jayavel Sounderpandian, Complete Business Statistics, 7th Edition, McGraw Hill, 2017.

REFERENCES:

1. J. K. Sharma, Business Statistics, 4th Edition, Vikas publishing, 2014.
2. Alexander Holmes, Barbara Illovsky, Susan Dean, Introductory Business Statistics Samurai publisher, 2018.
3. Ravichandran, J. Probability and Statistics for engineers, First Reprint Edition, Wiley India, 2012.
4. Ronald E. Walpole, Raymond H. Myers, Sharon L. Myers and Keying Ye, Probability and Statistics for Engineers and Scientists, 8th Edition, Pearson Education Asia, 2007

Evaluation Pattern – R.13 & R.16

21SSK501

LIFE SKILLS 1 0 2 2

Course objective

Bridge the gap between a student and a student becoming an employee or an entrepreneur. Aims to provide students with the knowledge and skills to understand and participate in the modern business scenario and the world of economics so as to prepare them to achieve success in their career.

Course outcomes

	Soft Skills:
CO1	At the end of the course, the students would have developed self-confidence and positive attitude necessary to compete and challenge themselves. They would also be able to analyse and manage their emotions to face real life situations.
CO2	At the end of the course, the students shall learn to examine the context of a Group Discussion topic and develop new perspectives and ideas through brainstorming and arrive at a consensus.
CO3	At the end of the course, the students will have the ability to prepare a suitable resume. They would also have acquired the necessary skills, abilities and knowledge to present themselves confidently. They would be sure-footed in introducing themselves and facing interviews.
CO4	At the end of the course the students will have the ability to analyse every question asked by the interviewer, compose correct responses and respond in the right manner to justify and convince the interviewer of one’s right candidature through displaying etiquette, positive attitude and courteous communication.
	Aptitude:

CO5	At the end of the course, the student will have acquired the ability to analyse, understand and classify questions under arithmetic, algebra and logical reasoning and solve them employing the most suitable methods. They will be able to analyse, compare and arrive at conclusions for data analysis questions.
CO6	At the end of the course, students will be able to interpret, critically analyse and solve logical reasoning questions. They will have acquired the skills to manage time while applying methods to solve questions on arithmetic, algebra, logical reasoning, statistics and data analysis and arrive at appropriate conclusions.
	Verbal:
CO7	At the end of the course, the students will have the ability to understand the nuances of English grammar and apply them effectively.
CO8	At the end of the course, the students will have the ability to relate, choose, conclude and determine the usage of right vocabulary.
CO9	At the end of the course, the students will have the ability to decide, conclude, identify and choose the right grammatical construction.

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, selfmotivation and continuous knowledge upgradation.

Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.

Resume writing Group discussion. Concepts. Mock GDs. 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.
3. Data Interpretation, R S Aggarwal, S Chand Publ.
4. Nova GRE, KAPAL GRE, Barrons GRE books.
5. 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.

Evaluation Pattern – R.13 & R.16

21COM699

PROJECT

10 Credits

Course Objective: 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.

Course outcomes:

CO1	Contribute to organizations of all types and sizes by managing critical short-term training.
CO2	Provide a variety of ways to engage in experiential learning.
CO3	Apply the knowledge and skills acquired in the classroom to a professional context.
CO4	Refine and reassess interns' own career goals as a result of the experience.
CO5	Communicate research concepts and contexts clearly and effectively both in writing and orally.

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.

Evaluation Pattern – R.13 & R.16

ELECTIVES

21COM631

APPLIED ECONOMETRICS

2 1 0 3

Course 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”.

Course Outcomes

CO1	Develop the necessary skills needed for empirical research using econometrics techniques
CO2	Theoretical background for the standard methods used in empirical analyses, like properties of least squares estimators and the statistical testing of hypothesis

CO3	To make use of econometric models in their academic work, for example in analyses needed for your master's thesis
CO4	Gain knowledge and understanding of econometric techniques for the empirical analysis of economic phenomena, along with application of these techniques in a variety of contexts
CO5	Have Practical/technical skills such as, modelling skills (abstraction, logic, succinctness), qualitative and quantitative analysis and interpretation of data, programming of statistical packages and general IT literacy

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 (4th edition), Jack Johnston and John DiNardo, McGraw-Hill Publishers, ©1997.
- Introductory Econometrics with Applications (5th edition), by Ramu Ramanathan, Hartcourt College Publishers, © 2002.
- A First 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. Mackinnon, 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.
- Evaluation Pattern – R.13 & R.16

21COM632 BUSINESS SKILL DEVELOPMENT 2103

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

Course Outcomes

CO1	Exposure to innovation and entrepreneurial behaviour
CO2	An overview of environmental analysis and scanning
CO3	Knowledge on strategic planning and models
CO4	Insights into social media marketing
CO5	Understanding of retailing and relationship marketing

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 Evaluation Pattern – R.13 & R.16

21COM635

Enterprise Management

2 1 0 3

Course Objective: To provide a basic understanding of managing an enterprise

Course Outcomes

CO1	Understanding the concept of human resource management
CO2	Knowledge on marketing management concepts
CO3	Application of production and operations management techniques
CO4	Clear understanding of supply chain and logistics management
CO5	Understanding of business ethics and CSR practices

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.

Evaluation Pattern – R.13 & R.16

21COM636

FINANCIAL DERIVATIVES

2 1 0 3

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

Course Outcomes

CO1	In-depth knowledge in types of financial derivatives in India
CO2	Knowledge on pricing and trading mechanisms
CO3	Understand future markets
CO4	Knowledge on option pricing models
CO5	Familiarise with swap market and hedging concepts

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 Evaluation Pattern – R.13 & R.16

21COM637 INTEGRATED MARKETING PROMOTION AND COMMUNICATION 2 1 0 3

Course 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).

Course Outcomes

CO1	Understanding of various tools of Integrated Marketing Promotion and Communication
CO2	Application of tools and techniques of Integrated Marketing Communication for business promotion
CO3	knowledge of various brands, branding and brand management
CO4	An insight on how creativity boosts planning and visualisation of advertisement.
CO5	Knowledge on characteristics of different medias

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 Evaluation Pattern – R.13 & R.16

21COM638 INTERNATIONAL FINANCIAL MANAGEMENT 2103

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

Course Outcomes

CO1	Familiarise with international business and its modes
CO2	Knowledge the exchange rate mechanism
CO3	Equipped with management of foreign exchange exposure
CO4	Understand the theories of FDI
CO5	Get acquaintance with concepts of international financial markets and instruments

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 Evaluation Pattern – R.13 & R.16

Course Objective: The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

Course Outcomes

CO1	Develop skills in Conversion of final accounts to IFRS
CO2	To know statement on preparation of international financial accounting report practices
CO3	To acknowledge the different concepts followed in the international reporting standards area

Unit-I

International Financial Reporting Standards: Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB.

Unit – II

Hrs Accounting for Assets and Liabilities Recognition criteria's for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. - Simple problems

Unit-III

Presentation of Financial Statements: Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element.

Unit – IV

Accounts of Groups: Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value – Practical problems.

Unit – V

Disclosure Standards Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments. (Theory Only).

SKILL DEVELOPMENT 1) Conversion of final accounts to IFRS 2) Analysis of published financial statements for at-least 2 types of stakeholders 3) Comments for recent developments/exposure draft in IFRS 4) Preparation of notes to accounts for non-current assets 5) Assignment on social reporting 6) Preparation of Consolidated Financial Statement of any two existing companies. 7) Disclosure of change in equity in the annual reports of any two select companies.

Books for reference:

1. IFRS – Student Study Guide - ISDC
2. IFRS for India, Dr.A.L.Saini, Snow white publications
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. IFRS explained – a guide to IFRS by BPP learning Media
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.
6. IFRS: A quick reference guide by Robert J Kirk, Elsevier Ltd. Evaluation Pattern – R.13 & R.16

21COM640

MARKETING USING WEB

2 1 0 3

Course 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.

Course Outcomes

CO1	An indepth perspective into internet marketing
CO2	Knowledge on display advertising, online advertising, email advertising and pay per click marketing
CO3	An isight into different scial media marketing
CO4	Application of web analytics in global internet marketing
CO5	Overview on ethical and legal issues in internet marketing

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 World 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 2-85790-1127, Publi Union

Evaluation Pattern – R.13 & R.16

21COM641 MERCHANT BANKING AND COMMERCIAL BANKING 2 1 0 3

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

Course Outcomes

CO1	Identify the role of SEBI
CO2	Knowledge on IPO and FPO

CO3	Awareness on portfolio management services and strategies
CO4	A thorough knowledge on concept of merger and take over.
CO5	Understand the concept of credit syndication

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. Lakshmana, 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 Evaluation Pattern – R.13 & R.16

21COM642

MERGERS AND ACQUISITIONS

2 1 0 3

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

Course Outcomes

CO1	Understanding the various forms of corporate restructuring
CO2	Identify the process and theories of mergers and acquisition
CO3	Knowledge on accounting for mergers and acquisition
CO4	Familiarise with the tax considerations in demerger
CO5	Understanding of regulatory control of mergers and acquisitions in India

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 Evaluation Pattern – R.13 & R.16

21COM643

PERSONAL FINANCIAL PLANNING

2 1 0 3

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

Course Outcomes

CO1	Awareness regarding financial planning and its importance in personal life
CO2	Familiarise with different financial instruments
CO3	Insight about long term financial planning and its effectiveness on the wealth of an investor
CO4	Knowledge on equity market
CO5	Identify the 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 Evaluation Pattern – R.13 & R.16

21COM644

RETAIL MANAGEMENT

2 1 0 3

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

Course Outcomes

CO1	Knowledge on retail environment of India
CO2	Insight about retail consumer behaviour
CO3	Understanding of various trends in the retail sector
CO4	Knowledge regarding measurement of retail business performance
CO5	Application of technology in retail sector for better services to consumers

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 Evaluation Pattern – R.13 & R.16

21COM645

Strategic Financial Management

(3 Credits/ 2-1-0)

Course Objective: This Course deals with the knowledge of advanced strategic concepts in financial management followed in India.

Course Outcomes

CO1	Develop skills in strategic decision making
CO2	To know statement on financial management practices
CO3	To acknowledge the different concepts followed in financial management area

Unit-I : Introduction : Strategic Management-Vision, Mission, Scope, Objectives, Strategies and Operating Plans; Process of Strategic Management; Strategic Financial Management; Changing Environment of Business Finance – Recent Trends and Financial Strategies; Financial Fundamental Analysis – Economy Analysis, Industry and Competition Analysis and Company Analysis.

Unit-II : Corporate Valuation: Concept of Value; Value Creation through Required Rate of Return – NPV and IRR Approach; Book Value of the Corporate Entity – Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost

Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.

Unit-III : Business Growth and Corporate Reorganisation : Reorganisation for Growth – A Brief Overview of Expansion, Diversification, Alliances and Cooperation, and Mergers and Acquisitions; Corporate Growth and Financial Structure Redesigning – Leveraged Recapitalisation, Leveraged Buy Outs and Share Buyback; Growth Companies- Dividend Policy and Cash Dividends Vs Share Buyback.

Unit-IV : Corporate Merger and Takeover : Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover; Takeover Regulations in India; Takeover Defence Mechanism.

Unit-V : Managing Corporate Sickness and Corporate Restructuring : Concept of Corporate Sickness; Sickness Scenario in India; Causes of Sickness; Symptoms of Sickness; Predicting Sickness-Financial Ratios and Altman Model; Reorganisation for Growth-Stifled Corporate Entity – Share Buyback, Divestiture, Sell-Offs, Spin-Offs and Equity Carve-Outs; Distressed Restructuring-Voluntary Settlements and DIP Financing for Reconstruction; Formulating Revival Plan.

Reference:

1. Strategic Financial Management - Managing for value creation | Second Edition Prasanna Chandra (2020), Publisher-McGraw Hill.
2. Taxmann's CRACKER – Strategic Financial Management | CA-Final – New Syllabus | Updated till 31-10-2020 | 3rd Edition.

Evaluation Pattern – R.13 & R.16

21COM646 SUPPLY CHAIN MANAGEMENT AND LOGISTICS

2103

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

Course Outcomes

CO1	Understand the concept of Supply Chain Management and Logistics
CO2	Identify different elements of Supply Chain Management
CO3	Understand the inventory management techniques and functions of warehousing
CO4	Knowledge on different modes of transport
CO5	Identify the forms and process of material handling and packing

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-intime – 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

Evaluation Pattern – R.13 & R.16

21CSA633

CYBER LAWS

2 1 0 3

Course 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.

Course Outcomes

CO1	Understanding about the laws governing cyberspace and the role of Internet Governance in framing policies for Internet security
CO2	Knowledge on different types of cybercrimes and analyse legal frameworks of different countries and organisations to deal with these cybercrimes
CO3	Understanding about the importance of jurisdictional boundaries and identify the measures to overcome cross jurisdictional cyber crimes
CO4	Ability to identify intellectual property right issues in the cyberspace and design strategies to protect intellectual property
CO5	Understanding about how to assess the legal issues with online trading, and analyse applicable e-contracting, e-commerce, e-governance and taxation regulations and familiarise with the fundamentals of Information Technology Act 2000, UNCITRAL Model Law and EU Convention on cyber crime

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, Ecommerce provisions in Indian law, E-governance, concepts and practicality in India, Etaxation 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)

Evaluation Pattern – R.13 & R.16

21CSA634

DATABASE MANAGEMENT SERVICES

2 1 0 3

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

Course Outcomes

CO1	Master the basic concepts of DBMS like data independence and three schema architecture.
CO2	Be familiar with the CODD's rules and E-R Model and also have clear picture about the structure of the relational databases.
CO3	Master the concept of normalization and different types of normalization.
CO4	Be familiar with the basics of query evaluation techniques and query optimization and also to get a clear picture about transaction processing.
CO5	Master the basics of SQL and construct queries using SQL and also write programs using PL/SQL.

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 McgrawHill International Edition

REFERENCE BOOKS:

1. C.J. Date – Introduction to Database Systems, Narosa Publishing
- Ivan Bayross – SQL, PL
Evaluation Pattern – R.13 & R.16

