



Faculty of Arts, Humanities and Commerce
M. Com. (Finance & Systems)
(Revised with effect from 2024 AY onwards)
CURRICULUM AND SYLLABUS

Table of Contents

Contents	Page No.
PROGRAMME OUTCOMES	
PROGRAMME SPECIFIC OUTCOMES	
CURRICULUM STRUCTURE	
EVALUATION SCHEME AND GRADING SYSTEM	
COURSE OBJECTIVES, COURSE OUTCOMES AND SYLLABUS	

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.

M. Com. (Finance and Systems) Curriculum from 2024 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 : Credit

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

Curriculum Structure

SEMESTER I

Course Code	Course Title	L – T – P	Cr.	ES
24COM501	Advanced Corporate Accounting	2 1 0	3	A
24COM502	Business Correspondence	2 1 0	3	B
24COM503	Research Methodology	2 1 0	3	C
24ECO501	Economic Analysis for Managers	2 1 0	3	D
24MAT503	Applied Statistics	2 1 0	3	E
24CSA581	Information Systems Lab.	0 0 3	1	L1
24CSA582	Analysis using Statistical Tools Lab.	0 0 3	1	L2
22ADM501	Glimpses of Indian Culture	2 0 1	P/F	F
22AVP103	Mastery Over Mind	1 0 2	2	
TOTAL			19	

SEMESTER II

Course Code	Course Title	L – T – P	Cr.	ES
24COM511	Accounting for Managerial Decisions	2 1 0	3	A
24COM512	Corporate Income Tax	2 1 0	3	B
24COM513	Financial Markets and Services	2 1 0	3	C
24COM514	Insurance Management	2 1 0	3	D
24LAW511	Corporate Laws	2 1 0	3	G
24CSA583	Advanced Tally Lab.	0 0 3	1	L1
24CSA584	Data Analysis using Advanced Excel Lab	0 0 3	1	H
24SSK501	Life Skills	1 0 2	2	L2
	Amrita Values Programme	1 0 0	1	F
TOTAL			20	

SEMESTER III

Course Code	Course Title	L – T – P	Cr.	ES
24COM601	Advanced Financial Management	2 1 0	3	A
24COM602	Small Business and Entrepreneurship	2 1 0	3	B
24COM603	Security Analysis and Portfolio Management	2 1 0	3	C
24COM604	Project Appraisal and Financial Planning	2 1 0	3	D
24COM605	Advanced Auditing	2 1 0	3	F
24CSA601	Enterprise Resource Planning and MIS	2 1 0	3	E
	Elective I	2 1 0	3	J
	Open Elective	1 0 1 / 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
24COM699	Project		10	P
TOTAL			16	

TOTAL :78 CREDIT

ELECTIVES (Any Four)

Course Code	Course Title	L – T – P	Cr.	ES
24COM631	GST and Customs Law	2 1 0	3	D/E
24COM632	International Taxation	2 1 0	3	D/E
24COM633	Predictive Analytics	2 1 0	3	D/E
24COM634	Applied Econometrics	2 1 0	3	D/E
24COM635	Business Skill Development	2 1 0	3	D/E
24COM636	Cyber Laws	2 1 0	3	D/E
24COM637	Database Management Services	2 1 0	3	D/E
24COM638	Enterprise Management	2 1 0	3	D/E
24COM639	Financial Derivatives	2 1 0	3	D/E
24COM640	Integrated Marketing Promotion and Communication	2 1 0	3	D/E
24COM641	International Financial Management	2 1 0	3	D/E
24COM642	International Financial Reporting Standards	2 1 0	3	D/E
24COM643	Marketing using WEB	2 1 0	3	D/E
24COM644	Merchant Banking and Commercial Banking	2 1 0	3	D/E
24COM645	Mergers and Acquisitions	2 1 0	3	D/E
24COM646	Personal Financial Planning	2 1 0	3	D/E
24COM647	Retail Management	2 1 0	3	D/E
24COM648	Strategic Financial Management	2 1 0	3	D/E
24COM649	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.

Open Electives

Course Code	Course Title	L – T – P	Cr.	ES
24OEL631	Advanced Statistical Analysis for Research	2 0 0	2	D/E
24OEL632	Basics of PC Software	2 0 0	2	D/E
24OEL633	Computer Hardware and Networking	1 0 1	2	D/E
24OEL634	Consumer Protection Act	2 0 0	2	D/E
24OEL635	Corporate Communication	2 0 0	2	D/E
24OEL636	Design Studies	2 0 0	2	D/E
24OEL637	Disaster Management	2 0 0	2	D/E

24OEL638	Essentials of Cultural Studies	2 0 0	2	D/E
24OEL639	Foundations of Mathematics	2 0 0	2	D/E
24OEL640	Foundations of Quantum Mechanics	2 0 0	2	D/E
24OEL659	Glimpses of Life through Literature	2 0 0	2	D/E
24OEL660	Information Technology in Banking	2 0 0	2	D/E
24OEL643	Knowledge Management	2 0 0	2	D/E
24OEL644	Marketing Research	2 0 0	2	D/E
24OEL645	Media for Social Change	2 0 0	2	D/E
24OEL646	Media Management	2 0 0	2	D/E
24OEL647	Object-Oriented Programming	2 0 0	2	D/E
24OEL648	Painting and Sculpture	1 0 1	2	D/E
24OEL649	Personal Finance	2 0 0	2	D/E
24OEL650	Principles of Advertising	2 0 0	2	D/E
24OEL651	Principles of Packaging	2 0 0	2	D/E
24OEL652	Scripting for Rural Broadcasting	1 0 1	2	D/E
24OEL653	Social Media Website Awareness	1 0 1	2	D/E
24OEL654	Theatre Studies	1 0 1	2	D/E
24OEL655	Writing for Technical Purposes	2 0 0	2	D/E
24OEL656	Yoga and Personal Development	1 0 1	2	D/E
24OEL657	Fundamentals of Legal Awareness	2 0 0	2	D/E

Course Code	Title	L-T-P	Credits
22ADM502	Vedanta in day-to-day life	1-0-0	1
22AVP506	Message of Swami Vivekananda	1-0-0	1
22AVP508	Indian Arts and Literature	1-0-0	1
22AVP510	Appreciation of Kerala Mural ArtsForms	1-0-0	1
22AVP501	Message of Śrī Mātā Amritanandamayi Devi	1-0-0	1
22AVP502	Insights from the Ramayana	1-0-0	1
22AVP503	Insights from the Mahabharata	1-0-0	1
22AVP504	Insights from the Upanishads	1-0-0	1
22AVP505	Insights from Bhagavad Gita	1-0-0	1
22AVP512	Ancient Indian Science andTechnology	1-0-0	1
22AVP507	Great Spiritual Teachers of India	1-0-0	1
22AVP509	Yoga and Meditation	1-0-0	1

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.16.1 Grading

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:

O	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	0.00	Withheld

R.16.1 '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.16.1 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.16.1 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 = $\frac{\sum (C_i \times G_{pi})}{\sum C_i}$ 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.21 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 = $\frac{\sum (C_i \times G_{pi})}{\sum C_i}$

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.21 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.21 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.

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

Courses offered under the framework of the Amrita Values Program:

22AVP501 Message of Śrī Mātā Amritanandamayi Devi

Amma's messages can be put into 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 matters which we consider 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 keeping the balance of the mind.

22AVP502 Insights from the Ramayana

The 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.

22AVP503 Insights from the Mahabharata

The 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.

22AVP504 Insights from the Upanishads

Introduction: Sruti versus Smrti, 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, Sanatana Dharma and its uniqueness, The Upanishads and Indian Culture, relevance of Upanishads for modern times, a few Upanishad Personalities: Nachiketas, Satyakama Jabala, Aruni, Shvetaketu.

22AVP505 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 realization of the self, qualities of a realized person, concept of Avatar, relevance of Mahabharata for modern times.

22AVP506 Message of Swami Vivekananda

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 the United States and Europe, return and reception India, message to Indians about our duties to the nation.

22AVP507 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

22AVP508 Indian Arts and Literature:

The aim of this course is to present the rich literature, culture of ancient India, and help students appreciate their deep influence on Indian life, Vedic culture, the 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.

22AVP509 Yoga and Meditation

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.

22AVP510 Appreciation of Kerala's Mural Art Forms:

A mural is any piece of artwork painted or applied directly on a wall, ceiling, or another large permanent surface. In the contemporary scenario, Mural painting is not restricted to permanent structures and is 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 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 to 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.

22AVP512 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 awareness of India's contribution to science and technology.

24COM501

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.

Textbooks:

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

Reference Books:

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

24COM502**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 Books:

1. Bonet, Diana – The Business of Listening: Third Edition – Viva Books
2. Bovee, Courtland L, John V. Thill, Barbara E. Schatzman - Business Communication Today – Prentice Hall
3. Collins, Patrick – Speak with Power and Confidence – Sterling Publication
4. Fensterheim, Herbert, Jean Baer – Don't Say Yes When You Want To Say No – DELL Publication
5. Fitikides T.J. – Common Mistakes in English – Pearson India
6. Guffey, Mary Ellen - Essentials of Business Writing – Cengage Learning
7. Edward Hall – The Silent Language – Anchor Publication
8. Hughes, Shirley – Professional Presentations: A Practical Guide to the Preparation and Performance of Successful Business Presentations – McGraw Hill
9. Kroehnert, Gary – Basic Presentation Skills – McGraw Hill

10. James Neuliep - Intercultural Communication: A Contextual Approach – Sage
11. Prasad, H.M. – How to Prepare for Group Discussion and Interview – Mc Graw Hill
12. Turton, N. D, J. B. Heaton - Longman Dictionary of Common Errors - Pearson
13. Thill, John V., Courtland L. Bovée - Excellence in Business Communication - Pearson
14. Sharma, R.C, Krishna Mohan – Business Correspondence and Report Writing – McGraw Hill

24COM503

RESEARCH METHODOLOGY

2 10 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 hypotheses – 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 – foot notes – appendices – synopsis – evaluation of Research Report.

Textbooks:

1. C.R. Kothari – Research Methodology – New Age Publication

- Vineeth, Dileep Kumar – Research Methodology - Kalyani Publishers

Reference Books:

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

24COM511

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 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 budgets, 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.

Textbooks:

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

Reference Books:

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

24COM512

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 familiarise 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)

Textbooks:

1. Vinod Singhania, Kapil Singhania - Taxmann's Students guide to Income Tax - Taxmann
2. T.N. Manoharan, Mr G.R. Hari - Students Handbook on Taxation – Snow White Publication

Reference Books:

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

24COM513

FINANCIAL MARKETS AND SERVICES

2 1 0 3

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
CO5	Understanding the role of SEBI in financial market regulations

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.

Textbooks:

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

Reference Books:

1. Francis Cherunilam – Global Economy and Business Environment - Himalaya Publishing House
2. V.A. Avadhani – Marketing of Financial Services – Himalaya Publishing House.
3. Vasant Desai – Indian Financial System - Himalaya Publishing House

24COM514

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.

Textbooks:

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
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. Hargovind Dayal – Fundamentals of Insurance: Theories, Principles and Practices – Notion Press

24COM605

ADVANCED AUDITING

2 1 0 3

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 1

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 2

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 3

Cost Audit: Definition and Objectives; 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 4

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 5

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

Reference Books:

1. Jagdish Prakash – Auditing – Kalyani Publishers
2. B.N. Tandon – A Hand Book of Practical Auditing – Sultan Chand and Sons

24COM601

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, networking 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 undercapitalization.

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 pay back method, discounted pay back 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 pay back 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 break even 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 – McGraw Hill
2. I. M. Pandey – Financial Management - Vikas Publishing House

Reference Books:

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

24COM604

PROJECT APPRAISAL AND FINANCIAL PLANNING

2 1 0 3

Course Objective:

To make the students understand the procedure of selecting a project and the tools of 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 Chouhary – Project Management – McGraw Hill

Reference Books:

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

24COM603

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 undermeasuring 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 bondpricing - 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 – Treynor’s 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
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

24COM602

SMALL BUSINESS AND ENTREPRENEURSHIP

2 1 0 3

Course Objective:

To create an understanding of the importance as well as the modus operandi of small business 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 – Sub-contracting – Small entrepreneur in international business: Exploring export potential – basic elements of export procedure Rural entrepreneurship: Meaning – Need – Problems and prospects.

Textbooks:

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 and Small Business Management – Deep and Deep Publication
3. Rajeev Roy – Entrepreneurship - Oxford University Press

24CSA582

ANALYSIS USING STATISTICAL TOOLS LAB

0 0 3 1

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.

Textbooks:

1. S.L. Gupta, Hitesh Gupta – SPSS 17.0 for Researchers - International Book House
2. Darren George, 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

24CSA581

INFORMATION SYSTEMS LAB

0 0 3 1

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 an 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 website 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 website 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 Book:

1. Mike McGrath – HTML in Easy Steps – McGraw Hill
2. Mike McGrath – CSS in Easy Steps - McGraw Hill

24CSA583

ADVANCED TALLY LAB

0031

Course objective:

This course is designed to impart knowledge on the advanced concepts of Accounting Software, Tally and to make students ready with required skills in Tally 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 and 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 GST 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.

- 1) Getting started with Tally – Company information – Features and configuration.
- 2) Inventory – inventory vouchers – purchase and sales orders – invoicing – bill of materials – price list.
- 3) Display and reporting – reporting and printing – bank reconciliation – budgeting – cash and funds flow.
- 4) Application of taxes – Goods and Service Tax (GST) – service tax.
- 5) Expert features – security controls – tally audit – export and import of data – splitting financial years.

Textbooks:

1. Tally Complete Reference Manual
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 Tally ERP 9 – Fire Wall Media

Course Objective:

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

Course Outcomes:

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

Unit 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 the following:

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.

Unit 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 the following: Sorting data in excel, IF and the nestedIF functions, VLOOKUP and HLOOKUP, The RANDBETWEEN, function

Unit 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 the following:

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.

Unit 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 the following:

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.

Unit 5

Advanced Filters and Sorting

This module explores various date / time functions, Text functions using, Validations, Advanced Filters, Advanced Sorting, Hyper / Data Linking, Summarizing Data. Topics covered include the following: Using The Today, Now and Date Functions, Using The Dated if / Network days / Eomonth Functions, Using The Weeknum Functions, Using The Edate / Network days. Intl / Weekdays. Intl Functions, The Mid / Search / Left / Right Functions, Using The Trim / Clean / Upper/ Lower Functions, Using The Substitute / Text Functions, Using The Trim / Clean / Proper / Dollar Function, Input Messages / Error Alerts / Drop-Down Lists, Conditional Formatting, Extracting Records with Advanced Filter, Using Formulas in Criteria. Sorting by Top to Bottom / Left to Right, Creating / Deleting Custom List, Sort by using Custom List, Creating Subtotals / Nested Subtotals, SUBTOTALS Formula.

Reference Books:

1. Ritu Arora – Mastering Advanced Excel – BPB Publications
2. Web Tech Sol. – Mastering Microsoft Excel Functions and Formulas – Khanna Book Publishing Co.
3. Alan Murray – Advanced Excel Success: A Practical Guide to Mastering Excel – Apress Publication
4. Naveen Mishra - Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel – Penman Books

24CSA601

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 and ERP, to know about the system concepts and information system types.
CO2	To get a complete idea of how an MIS system is built 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:

1. Jawadekar – Management Information Systems Text and Cases – McGraw Hill
2. Singla – Enterprise Resources Planning – Cengage Learning
3. Aman Jindal – Management Information Systems - Kalyani Publishers
4. Mary Sumner – Enterprise Resource Planning – Pearson Education

Reference Books:

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

24ECO501

ECONOMIC ANALYSIS FOR MANAGERS

2 1 0 3

Course Objective:

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

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 systems solve the basic economic problems. 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.

Textbooks:

1. H.L. Ahuja – Modern Economics - S. Chand
2. D.N. Dwivedi – Managerial Economics – Vikas Publishing House
3. Robert S. Pindyk, Daniel Rubinfeld — Microeconomics - Prentice Hall of India

Reference Books:

1. T.N. Hajela – Macroeconomic Theory – Ane Books
2. S. Sankaran – Economic Analysis – Margham Publications
3. Samuelson – Economics – McGraw Hill

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 and 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.

Unit4

- 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 bye-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.

Textbooks:

1. CA Amit Popli - Corporate, Economic and Allied Laws – Bharat Publishers
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

24MAT503

Applied Statistics

2 1 0 3

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+2 hrs lab)

Unit 3

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+2 hrs 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+2 hrs lab)

Unit 5

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)

Textbook:

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

Reference Books:

1. J.K. Sharma – Business Statistics, 4th Edition – Vikas Publishing House
2. Alexander Holmes, Barbara Illowsky, Susan Dean - Introductory Business Statistics - Samurai Publishers
3. Ravichandran J – Probability and Statistics for Engineers, First Reprint Edition - Wiley India
4. Ronald E. Walpole, Raymond H. Myers, Sharon L. Myers, Keying Ye – Probability and Statistics for Engineers and Scientists, 8th Edition – Pearson Education

24SSK501

LIFE SKILLS

1 0 2 2

Course objective:

To 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:

CO1	Soft Skills: 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.
CO5	Aptitude: 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.
CO7	Verbal: 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, self-motivation 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; para jumble.

- 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; Case let 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. Geoffrey Leech, Jan Svartvik - A Communicative Grammar of English - Longman
2. Adair. J - Effective Team Building: How to make a winning team – Pan Books
3. Gulati.S. – Corporate Soft Skills – Rupa & Co.
4. Peggy Klaus - The Hard Truth about Soft Skills – Harper Business Publication.

Reference Books:

1. R S Aggarwal - Quantitative Aptitude – S. Chand
2. R S Aggarwal - Verbal and Non-Verbal Reasoning - S. Chand
3. R S Aggarwal – Data Interpretation - S. Chand
4. Quantitative Aptitude – The Institute of Chartered Accountants of India
5. Leslie Bendaly – More Games Teams Play – McGraw Hill
6. The BBC and British Council online resources
7. Owl Purdue University online teaching resources.
8. www.thegrammarbook.com online teaching resources
9. www.englishpage.com online teaching resources and other useful websites.

24COM699

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 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.

ELECTIVES

24COM631

GST AND CUSTOMS LAW

2 1 0 3

Course Objective:

To familiarize the students with the concepts of GST in India and enable to be conversant with the main Provisions of the Customs Law and Procedure.

Unit 1

History of GST – Features and Advantages – Comparison between GST and VAT – Taxes subsumed under GST – Charge of GST - Supply under GST.

Unit 2

Place of Supply – Time of Supply – Value of Supply – Exemptions under GST – Input Tax Credit under GST.

Unit 3

Registration under GST – Tax invoice, Debit Note, Credit Note – Accounts and Records under GST – Payment of tax - Returns under GST.

Unit 4

Assessment and Audit – Demand and Recovery – Appeals and Revisions – Advance ruling.

Unit 5

Introduction to Customs Law – Need, Levy and Exemptions, Status after introduction of GST, Types of Duty, Valuation under Customs Act, Provisions relating to Warehousing and Duty Drawback, Demand and Recovery, Provisions relating to powers of customs officers, Appeals and Revision, Settlement Commission, Advance Rulings, Introduction to Foreign Trade Policy.

Reference Books:

1. Dr. H. C. Mehrotra, Dr. S. P. Goyal - Income Tax Law and Practice - Sahitya Bhawan Publications
2. Vinod K. Singhania - Students Guide to Income Tax - Taxmann
3. T. N. Manoharan - Income Tax, VAT and Service Tax Snow White Publication
4. Madhukar N. Hiregange, Rajesh Kumar T. R., Sudhir V. S. - Practical Guide to Service Tax - Bharath Law House

Unit 1**Introduction to International Tax**

Taxes and Tax Systems – Definition and Classification of Taxes – Federal and Local Level Taxes – Direct and Indirect Taxes.

Unit 2**Principles of International Tax Law**

OECD Model Tax Convention – Resident Tax – Double Taxation – Transfer Pricing and its methods

Unit 3**Introduction to US Federal Income Tax**

Introduction to Internal Revenue Service – Basics of Tax and US Income Tax – Types of Tax Payers in US Taxation – Types of Business Entities in US Taxation.

Unit 4**US Federal Income Tax Forms**

Introduction to various forms used for income tax preparation – Individual Income Tax Form 1040 and its schedules – Business Entity Forms – 1065, 1041, 1120 and its series – Payroll Taxes Form – 940, 941, 942, 943, 944, 945.

Unit 5**State and Local Tax (SALT) in US Taxation**

Introduction to SALT in US Taxation – States in the US – SALT Deductions – Deduction for Income Tax – Deduction for Sales Tax - Deduction for Property Tax – Taxes not covered by SALT Deduction.

References:

1. <https://www.oecd.org/ctp/treaties/articles-model-tax-convention-2017.pdf><https://www.irs.gov/forms-pubs/ebook>-IRS Official Site for e-Books
2. U.S. Federal Income Taxation of Individual s2023 – Deborah A Geier
<https://taxfoundation.org/taxedu/glossary/salt-deduction/>-SALT

Program Outcomes:

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

PO2: Mastery of specific skills in business.

PO3: Capability to acquire and handle any position in the business.

PO4: Develop analytical interpretative, and presentation skills regarding research in commerce and management.

PO5: Acquaintance with recent trends in commerce and management.

About The Course

- This course helps students understand predictive analytics and application techniques used in the finance domain.

Course objectives

CO1: To understand the significant methods of predictive modeling beyond the black-box thinking

CO2: To gain knowledge of data modeling and model-performing metrics

CO3: To gain knowledge of neural networks and applications in the finance domain.

CO4: To understand the training steps and test the predictive models.

Unit 1

Introduction to Predictive Modeling

Introduction – Meaning – Models – Types of Models – Process of predictive modelling Tidying Data and Measuring Performance – Tidying data – Categorizing data quality – Performance metrics – Cross Validation – Curves.

Unit 2

Linear Regression

Linear regression – Simple linear regression – multiple linear regression – assessing linear regression models – problems with linear regression – feature selection – regularization – polynomial regression

Generalized Linear Models – classifying with linear regression – logistic regression – assessing logistic regression – regularization with the lasso – classification metrics – extensions of the binary logistic classifier – Poisson regression – negative binomial regression.

Unit 3

Neural Networks and Support Vector Machines

Neural Networks – the biological neuron – the artificial neuron – stochastic gradient descent – multilayer perceptron networks – the backpropagation algorithm – radial basis function networks

Support Vector Machines – maximal margin classification – support vector classification – kernels and support vector machines – multiclass classification with support vector machines.

Unit 4

Tree-Based Methods and Probabilistic Graphical Models

Tree-Based methods – the intuition for tree models – algorithms for training decision trees – improvements to the M5 model – Dimensionality reduction.

Ensemble methods – Bagging – Boosting.

Probabilistic Graphical models – little graph theory – Bayes's theorem – conditional independence – Bayesian networks – the naïve Bayes classifier.

Topic modeling – an overview of topic modeling – Latent Dirichlet Allocation (LDA).

Unit 5

Recommendation Systems and Deep Learning

Recommendation Systems – Rating matrix – collaborative filtering – singular value

decomposition.

Deep Learning - Scaling Up project – characteristics of big data – training models at scale – Introduction to Deep Learning – Machine Learning or Deep Learning – Deep Learning Models.

References:

1. James D. Miller, Rui Miguel Forte – Mastering Predictive Analytics with R, 2nd edition – Packt Publishing
2. Jeffrey Strickland - Predictive Analytics using R – Lulu.com publication
3. Rui Miguel Forte - Mastering Predictive Analytics with R – Packt Publishing

24COM634

APPLIED ECONOMETRICS

2 1 0 3

Course Objectives:

At the end of this course the 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, modeling 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-timeseries (auto correlation functions, auto regression, and prediction) - logistic regression.

Unit 3

Dummy variable regression model – Violations of CLRM assumption: multi-collinearity, heteroscedasticity, auto correlation – Qualitative response regression models

Unit 4

Cross Sectional Econometrics – Time series Econometrics

Unit5

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

Textbook:

Damodar N Gujarati, Dawn C Porter, Sangeetha Gunasekar - Basic Econometrics – McGraw Hill

Reference Books:

1. Jack Johnston, John Di Nardo - Econometric Methods - McGraw Hill
2. Ramu Ramanathan - Introductory Econometrics with Applications - Hartcourt College Publishers
3. J.T. McClave, P.G. Benson and T. Sincich A First Course in Business Statistics – Prentice Hall
4. Russell Davidson, James G. Mackinon - Estimation and Inference in Econometrics – Oxford University Press
5. A.C. Cameron, P.K. Trivedi – Micro Econometrics – Cambridge University Press
6. Samprit Chatterjee, Jeffrey S. Simonoff - Handbook of Regression Analysis – John Wiley
7. Samprit Chatterjee, Ali S Hadi - Regression Analysis by Example – John Wiley
8. Kutner, Nachtsheim, Neter - Applied Linear Statistical Models – McGraw Hill

24COM635

BUSINESS SKILL DEVELOPMENT

2 1 0 3

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
2. Vasanth Desai – Management of a small scale industry – Himalaya Publishing
3. Francis Cherunilam – Strategic Management - Himalaya Publishing
4. Kotler – Marketing Management - Pearson

Reference Books:

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

24COM638

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 work place.

Textbooks:

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

24COM639

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

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 cashflows – 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
2. Bansal – Derivatives and Financial Innovations - McGraw Hill

Reference Books:

1. S.S.S. Kumar – Financial Derivatives - PHI

2. Parasuraman N – Fundamentals of Financial Derivatives – Wiley India
3. Bishnupriya Mishra – Financial Derivatives - Excel Books

24COM640 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 visualization 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.

Textbook:

George E Belch, Michael A Belch, Keyoor Purani - Advertising and Promotion: An Integrated Marketing Communications Perspective - McGraw Hill

Reference Books:

1. J V Vilanilam, A K Varghese - Advertising Basics: A Resource Guide for Beginners – Response Books
2. William F Arens - Contemporary Advertising – McGraw Hill
3. Rajeev Batra, John. G. Myers, David. A. Aaker - Advertising Management, Pearson

24COM641

INTERNATIONAL FINANCIAL MANAGEMENT

2 1 0 3

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
2. Francis Cherunilam – International Business - PHI

Reference Books:

1. Madhu Vij – International Financial Management – Excel Books
2. P.G. Apte – International Financial Management – McGraw Hill
3. Seth – International Financial Management - Galgotia

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 1

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 2

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 3

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 4

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 5

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
- 1) Preparation of Consolidated Financial Statement of any two existing companies.
- 2) Disclosure of change in equity in the annual reports of any two select companies.

Reference Books:

1. IFRS: Student Study Guide - ISDC
2. A.L. Saini - IFRS for India – Snow White Publications
3. CA Shibarama Tripathy - Roadmap to IFRS and Indian Accounting Standards
4. IFRS Explained: A Guide to IFRS - BPP Publication
5. Kamal Garg - IFRS Concepts and Applications – Bharath Law House
6. Robert J Kirk - IFRS: A Quick Reference Guide –Elsevier

24COM643

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 in-depth perspective into internet marketing
CO2	Knowledge on display advertising, online advertising, email advertising and pay per click marketing
CO3	An insight into different social 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.

Textbook:

Calvin Jones, Damian Ryan - Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation

Reference Books:

1. Eric Morrow, Shannon Chirone - Digital Marketing for Everyone: Connect With Your Customers, Grow Your Business and Demystify Social Media
2. Calvin Jones, Damian Ryan - The Best Digital Marketing Campaigns in the World: Mastering the Art of Customer Engagement
3. Ward Hanson - Principles of Internet Marketing - Thomson Learning
4. Kotler, Philip, Dubois - Marketing Management

24COM636

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 cyber space and the role of Internet Governance in framing policies for Internet security
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CO2	Knowledge on different types of cybercrimes and analyse legal frameworks of different countries and organisations to deal with these cyber crimes
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 familiarize 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 to firewall Security, E-mail security, Data base 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, Overview 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, E-taxation issues, E-contracts and validity, Cyber Tribunal and Appellate Court.

Unit 4

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

Unit 5

Cybercrimes and Investigation Procedures: Constitutional and 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.

REFERENCE BOOKS:

1. Chris Reed, John Angel - Computer Law – Oxford University Press
2. Justice Yatindra Singh – Cyber Laws – Universal Law Publishing
3. Verma S. K, Mittal Raman - Legal Dimensions of Cyber Space - Indian Law Institute

4. Jonthan Rosenoer – Cyber Law - Springer
5. Sudhir Naib - The Information Technology Act, 2005: A Handbook – Oxford University Press
6. S. R. Bhansali - Information Technology Act, 2000 - University Book House
7. Vasu Deva - Cyber Crimes and Law Enforcement - Commonwealth Publishers

24COM637

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-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 – McGraw Hill
2. Kevin Loney, George Koch – Oracle 9i The Complete Reference - McGraw Hill

REFERENCE BOOK:

1. C.J. Date – Introduction to Database Systems - Narosa Publishing.

2. Ivan Bayross – SQL, PL/SQL – The Programming Language of Oracle - BPB Publication

24COM644 MERCHANT BANKING AND COMMERCIAL BANKING 2 1 0 3

Course Objective: To give an overview of the regulatory functions and practical applications of commercial as 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 takeover.
CO5	Understand the concept of credit syndication

Unit1

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

Unit2

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

Unit3

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.

Unit4

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.

Unit5

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

24COM645

MERGERS AND ACQUISITIONS

21 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	Familiarize with the tax considerations in demerger
CO5	Understanding of regulatory control of mergers and acquisitions in India

Unit1

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.

Unit2

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.

Unit3

Methods of valuation of firms - equity valuation model - discounted cash flow model - firm valuation model - comparable company approach - option pricing method - choosing 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.

Unit4

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 cashouts-

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 72A of the Income Tax Act, 1961. The studies will have to be conducted with the help of live case studies.

TEXTBOOKS:

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

24COM646

PERSONAL FINANCIAL PLANNING

2103

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	Familiarize 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.

Unit4

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.

Unit5

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
3. Lawrence Gitman – Personal Financial Planning, Cengage Learning
4. Jeff Madura – Personal Finance, Pearson

24COM647

RETAIL MANAGEMENT

2 10 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

Unit1

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.

Unit2

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.

Unit3

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.

Unit4

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

Unit5

RelationshipMarketinginRetailing:ManagementofRelationship,EvaluationofRelationship Marketing, Relationship, Marketing Strategies, Retail Research and RetailAudits.

TEXTBOOKS:

1. Chetan Bajaj, Rajnish Tuli, Nishi V Srivastava – Retail Management, Oxford University PressPublication.
 2. Gibson G Vedamani – Retail Management, Jaico Publishing House
- REFERENCEBOOKS:
1. Pradhan–PrinciplesofRetailManagement,TataMcGrawHill
 2. VGopal-RetailManagement:AnIntroduction,ICFAIUniversityPress
- David Gilbert – Retail Marketing Management,

24COM648

Strategic Financial Management

(3Credits/2-1-0)

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

CourseOutcomes

CO1	Developskillsinstrategicdecisionmaking
CO2	Toknowstatementonfinancialmanagementpractices
CO3	To acknowledge the different concepts followed infinancialmanagementarea

Unit-I:Introduction:StrategicManagement-

Vision,Mission,Scope,Objectives,StrategiesandOperatingPlans;ProcessofStrategicManagement;StrategicFinancialManagement; Changing Environment of Business Finance – Recent Trends and FinancialStrategies;FinancialFundamentalAnalysis– EconomyAnalysis,IndustryandCompetitionAnalysisandCompany 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;AdjustedBookValueoftheCorporateUnit;CurrentMarketValuationModel;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 – ABriefOverviewofExpansion,Diversification,AlliancesandCooperation,andMergersand Acquisitions; Corporate Growth and Financial Structure Redesigning – Leveraged Re capitalisation, Leveraged Buy Outs and Share Buyback; Growth Companies- DividendPolicyandCashDividendsVsShareBuyback.

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

24COM649 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 warehouse
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-in-time – Warehousing – concept of warehousing – types of warehouse – functions of warehousing – warehouse design.

Unit 4

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

Unit 5

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

TEXTBOOKS:

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

22AVP103

Mastery Over Mind (MAOM)

1-0-2 2

1. Course Overview

Master Over the Mind (MAOM) is an Amrita initiative to implement schemes and organise university-wide programs to enhance health and wellbeing of all faculty, staff, and students (UN SDG -3). This program as part of our efforts for sustainable stress reduction gives an introduction to immediate and long-term benefits and equips every attendee to manage stressful emotions and anxiety facilitating inner peace and harmony.

With a meditation technique offered by Amrita Chancellor and world-renowned humanitarian and spiritual leader, Sri Mata Amritanandamayi Devi (Amma), this course has been planned to be offered to all students of all campuses of AMRITA, starting off with all first years, wherein one hour per week is completely dedicated for guided practical meditation session and one hour on the theory aspects of MAOM. The theory section comprises lecture hours within a structured syllabus and will include invited guest lecture series from eminent personalities from diverse fields of excellence. This course will enhance the understanding of experiential learning based on university's mission: "Education for Life along with Education for Living", and is aimed to allow learners to realize and rediscover the infinite potential of one's true Being and the fulfilment of life's goals.

2. Course Syllabus

Unit 1 (4 hours)

Causes of Stress: The problem of not being relaxed. Need for meditation -basics of stress management at home and workplace. Traditions and Culture. Principles of meditation– promote a sense of control and autonomy in the Universal Human Value System. Different stages of Meditation. Various Meditation Models. Various practices of Meditation techniques in different schools of philosophy and Indian Knowledge System.

Unit 2 (4 hours)

Improving work and study performance. Meditation in daily life. Cultivating compassion and good mental health with an attitude of openness and acceptance. Research and Science of Meditation: Significance of practising meditation and perspectives from diverse fields like science, medicine, technology. philosophy, culture, arts, management, sports, economics, healthcare, environment etc. The role of meditation for stress and anxiety reduction in one’s life with insights based on recent cutting-edge technology. The effect of practicing meditation for the wholesome wellbeing of an individual.

Unit 3 (4 hours)

Communications: principles of conscious communication. Relationships and empathy: meditative approach in managing and maintaining better relationships in life during the interactions in the world, role of MAOM in developing compassion, empathy and responsibility, instilling interest, and orientation to humanitarian projects as a key to harness intelligence and compassion in youth. Methodologies to evaluate effective awareness and relaxation gained from meditation. Evaluating the global transformation through meditation by instilling human values which leads to service learning and compassion driven research.

TEXT BOOKS:

- 1.Mata Amritanandamayi Devi, “Cultivating Strength and vitality,” published by Mata Amritanandamayi Math, Dec 2019
- 2.Swami Amritaswarupananda Puri ,”The Color of Rainbow “ published by MAM, Amritapuri.

REFERENCES:

- 1.Craig Groeschel, “Winning the War in Your Mind: Change Your Thinking, Change Your Life” Zondervan Publishers, February 2019
- 2.R Nagarathna et al, “New Perspectives in Stress Management “Swami Vivekananda Yoga Prakashana publications, Jan 1986
3. Swami Amritaswarupananda Puri “Awaken Children Vol 1, 5 and 7 - Dialogues with Amma on Meditation”, August 2019
4. Swami Amritaswarupananda Puri “From Amma’s Heart - Amma’s answer to questions raised during world tours” March 2018
5. Secret of Inner Peace- Swami Ramakrishnananda Puri, Amrita Books, Jan 2018.
6. Mata Amritanandamayi Devi “Compassion :The only way to Peace:Paris Speech”, MA Center, April 2016.
7. Mata Amritanandamayi Devi “Understanding and collaboration between Religions”, MA Center, April 2016.
8. Mata Amritanandamayi Devi “Awakening of Universal Motherhood: Geneva Speech” M A center, April 2016.

3. Evaluation and Grading

Internal		External	Total
Components	Weightage		

Quizzes(based on the reading material)	20%	40%	Practical (attendance and class participation) 60%	100%
Assignments (Based on webinars and lecture series)	20%			

4. Course Outcomes (CO)

CO1: Relate to the causes of stress in one’s life.

CO2: Experiment with a range of relaxation techniques CO3: Model a meditative approach to work, study, and life.

CO4: Develop appropriate practice of MA-OM technique that is effective in one’s life CO5: Inculcate a higher level of awareness and focus.

CO6: Evaluate the impact of a meditation technique

***Programme Outcomes(PO)**(As given by NBA and ABET)

PO1: Engineering Knowledge

PO2: Problem Analysis

PO3: Design/Development of Solutions

PO4: Conduct Investigations of complex problems

PO5: Modern tools usage

PO6: Engineer and Society

PO7: Environment and Sustainability

PO8: Ethics

PO9: Individual & Team work

PO10: Communication

PO11: Project management & Finance

PO12: Lifelong learning

CO – PO Affinity Map

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO															
CO 1	3	3	3	2		-	2	3	-	3	-	3	-	-	-
CO 2	3	3	3	2	2	-	2	3	3	3	-	3	-	-	-
CO 3	3	3	2	2	2	2	2	3	3	3	-	3	-	-	-

CO 4	3	3	3	2	-	2	3	3	3	3	-	3	-	-	-
CO 5	3	2	2	2	-	2	-	3	2	2	-	2	-	-	-
CO 6	3	2	2	2	3	2	-	3	2	2	-	2	-	-	-

22ADM501 Glimpses of Indian Culture

LTP:2 0 1

Credits: P/F

Learning Objectives

To identify and analyze the cultural practices, values, and beliefs of modern India, recognizing the ways in which cultural identities intersect with systems of power and oppression. Moreover, the students will be able to reflect on their own cultural biases and assumptions to work towards becoming more culturally competent and inclusive in their personal and professional lives.

Syllabus

Unit 1

What is Sanatana Dharma; The Heritage of Scriptures ; The idea of Īśvara; Guru Tattva and AvataraTattva

Unit 2

Theory of Karma; Purusharthas; Sanyasa; Yajna; Symbolism

Unit 3

Understanding Nataraja; Temples: The Cradle of Culture;

Unit 4

Other Heterodox Systems in India; Sadhana

References:

1. Glimpses of Indian Culture
2. Sanatana Dharma- The Eternal Truth (A compilation of Amma's teachings on Indian Culture)

Course Outcomes

CO1: Understand the relevance of legendary people who are involved with restoring balance and harmony or guiding humanity toward spiritual liberation.

CO2: Demonstrate an understanding of the historical and cultural contexts that have shaped the role of women in society.

OPEN ELECTIVES – PG

24OEL631

ADVANCED STATISTICAL ANALYSIS FOR RESEARCH

2 0 0 2

Objective: To familiarize students in application of statistical tool to enable them to easily perform complicated quantitative analysis.

Unit 1

Relevance of statistical analysis in research – scope of analysis in research - types of research – types of analysis in different areas.

Unit 2

Test of hypothesis - hypothesis testing procedure – significance level – steps for testing.

Unit 3

Chi-Square – t Test.

Unit 4

Tools for statistical analysis – familiarising the tool window – common buttons – available menu – entering and editing data.

Unit 5

Different types of analysis using tool.

REFERENCE BOOK:

C, R Kothari, Research methodology – Methods and techniques, New Age International Publishers

24OEL632

BASICS OF PC SOFTWARE

2 0 0 2

Objective: The main objective of this course is to familiarize the basic concepts of Microsoft Office 2007 applications which promote students to build their knowledge in business applications.

Unit 1

Word Processing Basic - An Introduction to Word Processing, Opening Word Processing package, menu bar, Using the help, Using the Icons below menu bar. Opening, saving and closing documents. Page setup, Page background, Printing of documents, Display/Hiding of Paragraph Marks and inter word Space. Moving around in a document - Scrolling the Document, Scrolling by line/paragraph, Fast scrolling and Moving Pages Text creation and manipulation - Paragraph and Tab setting, Text selection, cut, copy and paste, font and size selection, bold, italic and underline, Alignment of text: center, left, right and justify. Formatting the Text - Changing font, size and color, Paragraph indenting, bullets and numbering, Use of tab and Tab setting, changing case. Inserting – header and footer, page number, date & time, symbols, comments, auto texts, footnotes, citations, caption, index, pictures, files & objects, bookmark, hyperlink.

Unit 2

Handling multiple documents, Opening and closing of multiple documents, cut, copy and paste across the

documents. Table Manipulation - Concept of table, rows columns and cells, draw table, changing cell width and height, alignment of text in cell, copying of cell, delete/insertion of row and columns, borders for table. Printing

– printing, print preview, print a selected page. Language Utilities – spelling & grammar- Mail merge options, password locking, View – Macros, document views

Unit 3

Elements of Electronics Spread Sheet, Application/usage of Electronic Spread Sheet, Opening of spreadsheet, and menu bar, Creation of cells and addressing of cells, cell inputting. Insert – tables, charts. Illustrations, links, texts. Page Layout – Themes, set up, scale, sheet, arrange. Practicing auto formatting and conditional formatting - Spelling and auto correct – Arranging windows – Freeze panes – Hiding windows. Providing Formulas - Using basic functions/ formalism a cell, Sum function, Average, Percentage, Other basic functions Data – connections, sort & filter, data tools, outline

Unit 4

Inserting slides – new slides, existing slides, duplicate slides, slides from Auto layout. Slide views – normal, slider sorter. Slide layouts, design templates. Deleting slides. Slide show – start with first slide, current slide, customize show. Inserting header & footer, Date and Time, Hyperlink, Format – Font, Bullet & Numbering. Custom animation, slide Transition.

Unit 5

Internet: Introduction to networks and internet, history, working of Internet, Modes of connecting to internet, ISPs, Internet address, standard address, domain name, Modems.

World Wide Web-Introduction, Miscellaneous Web Browsers details, searching the w w w - Directories search engines and meta search engines, search fundamentals, search engines, working of the search engines, Telnet and FTP.

TEXTBOOK:

Alexis Leon & Mathews Leon: Fundamentals of Information Technology, Vikas Publishing REFERENCE

BOOKS:

- 1. Microsoft Office 2000 Complete, BPB publications*
- 2. Dennis P.Curtin, Kim Foley, Kunal Sen, Cathleen Morin: Information Technology - The Breaking Wave, TATA McGraw-Hill Edition*

24OEL633

COMPUTER HARDWARE AND NETWORKING 1 0 1 2

Objectives: The course aims to give a general understanding of how a computer works. Students will be able to understand the basics of hardware and Networking technologies.

Unit 1

Hardware Basics - Basic Terms, Concepts, and Functions of System Modules, Front and rear panel view of system – Motherboards: Components and Architecture. Popular CPU Chips and their Characteristics, Processor Architecture - Processor specifications - installing and uninstalling processor - CPU Overheating issues – common problems and solutions

Unit 2

Memory and Storage: Memory features – Types of memory – working - Installing and uninstalling memory modules – maintenance and troubleshooting – common problems and solutions. Storage devices – Hard disk details – Working and parts of hard disks – Installing hard disks – maintenance and troubleshooting.

Unit 3

Power supply – SMPS – features – types – installing SMPS – Specification for SMPS. Maintenance and Troubleshooting: Preventive Maintenance and Safety Procedures - Managing Replaceable Components.

Unit 4

Introducing Computer Networks: Overview - Types - Topology - Networks Defined by Resource Location - Client-Server Networks - Peer-to-Peer Networks - Dissecting the OSI Model - The TCP/IP Stack Layers of the TCP/IP Stack - Common Application Protocols in the TCP/IP Stack.

Unit 5

Networking Devices – Repeater, Hub, Switch, Router – Basics of Types of cabling – Crimping - Setting up a LAN.

TEXT BOOKS / REFERENCE BOOKS

1. James K L, "Computer Hardware: Installation, Interfacing Troubleshooting and maintenance", PHI Learning Press (Eastern Economy Edition, 2013)
2. Mark Dye, Rick McDonald, Antoon Ruffi, "Network Fundamentals: CCNA Exploration Companion Guide", Cisco Networking Academy, 2008
3. Kaveh Pahlavan, Prashant Krishnamurthy, "Networking Fundamentals: Wide, Local and Personal Area Communications", Paperback, 2014

24OEL634

CONSUMER PROTECTION ACT

2002

Objective: To know about consumer rights and to understand the grievance redressal forums established under the Consumer Protection Act, 1986.

Unit 1

Consumerism in India (Historical Background), Consumers: the concept, definition and scope. Object of Consumer Protection Act, 1986.

Unit 2

Unfair Trade Practice, Restriction Trade Practice, Defect in goods, Deficiency in service: Medical, Lawyering, Electricity, Housing, Postal services etc.

Unit 3 Consumer rights and its protection; consumer protection councils, powers and functions.

Unit 4 Judicial Enforcement of Consumer Rights: Consumer Forum under C.P.Act - Jurisdiction, Powers and functions, Exceptions of order, Judicial Review, PIL, Class action, Remedies, Appeal, Administrative Remedies, C.P.Courts.

Unit 5 Appeals and orders: enforcement of orders of the consumer forum, Appeals against orders,

Administrative control; Dismissal of frivolous and vexatious complaints, Penalties.

REFERENCE TEXTS:

1. Saraf D.N., *Law of Consumer Protection in India, 1995*
2. R.K.Bangia, *Consumer Protection Act*
3. P.K.Majumdar, *The Law of Consumer Protection in India, 1998 Orient Publishing Co. Delhi*

24OEL635

CORPORATE COMMUNICATION

2002

Unit 1

Structure and characteristics of an organization; Factors influencing communication

- Flow of communication in an organization - Bottom step, top down vertical and horizontal barriers to communication; Organization of a PR department and counselling firms.

Unit 2

Role of PR in an organization; PR processes - image building - PR and various publics - internal & external; PR and crisis management- national community, labour unrest, and accidents.

Unit 3

PR tools - House journals - kinds and production of house journals; Open house; New media; Gossip, rumour mongering and criticism.

Unit 4

Media Relations - press conference, press releases, press visit, interviews, preparations and distributions of publicity materials to media.

Unit 5

PR for Govt. PR for Non Govt. organizations, PR for armed forces, PR for entertainment and sports, PR for tourism, PR for philanthropic organizations, PR for celebrities. Event management, Ethics in PR.

BOOKS RECOMMENDED:

Balan K.R.: Lectures on applied Public Relations.

Dennis L. Wilcox, Philip H. Ault & Warren K. Agee: Public Relations strategies & tactics.

Mehta D.S.: Handbook of Public Relations in India

Scott M.Cutlip, Allen H. Centre & Glen M. Broom: Effective Public Relations.

Philip Lesley: Lesley's Public Relations Handbook

Kaul J.M.: Public Relations Handbook.

Frank Jefkins: Planned Public Relations

Sam Black: The role of Public Relations in Management.

24OEL636

DESIGN STUDIES

2002

Objective: To introduce the students to the field of visual design.

Unit 1

Drawing and illustration.

Unit 2

Design basics.

Unit 3

Principles of composition.

Unit 4

Introduction to type design.

Unit 5

Usage of images, colour in terms of visual design.

REFERENCES:

1. *Thinking with Type* by Ellen Lupton

2. *How to be a Graphic Designer Without Losing Your Soul* by Adrian Shaughnessy

24OEL637

DISASTER MANAGEMENT

2002

Objectives: To appreciate the fundamentals of disaster management and to introduce the fundamentals procedure and working during the contingency.

Unit 1 Introduction & Dimensions of Natural & Anthropogenic Disasters, Principles/ Components of Disaster Management, Organizational Structure for Disaster Management,

Unit 2 Disaster Management Schemes/ standard operating procedures, Natural Disasters and Mitigation Efforts, Flood Control, Drought Management, Cyclones, Avalanches, Mangroves, Land Use Planning, Inter-Linking of Rivers, Role of Union/ States, Role of Armed Forces/ Other Agencies In Disasters, Important Statutes/ Legal Provisions, Improvised Explosive Device/ Bomb Threat Planning, Nuclear, biological and chemical threat And Safety Measures, Forest Fires, Oil Fires, Crisis In Power Sector, Accidents In Coal Mines, Terrorism And Emergency Management.

Operations Management (OM), Risk Assessment and Disaster Response, Quantification Techniques, NGO Management, SWOT Analysis based on Design & Formulation Strategies,

Unit 3 Insurance & Risk Management, Role of Financial Institutions in Mitigation Effort, Group Dynamics, Concept of Team Building, Motivation Theories and Applications, School Awareness and Safety Programmes, Psychological and Social Dimensions in Disasters, Trauma and Stress, Emotional Intelligence, Electronic Warning Systems, Recent Trends in Disaster Information Provider, Geo Informatics in Disaster Studies, Cyber Terrorism, Remote Sensing & GIS Technology, Laser Scanning Applications in Disaster Management, Statistical Seismology, Quick Reconstruction Technologies,

Unit 4 Role of Media in Disasters, Management of Epidemics, Bio-Terrorism, Forecasting/ Management of Casualties.

Unit 5 Case Studies - Natural Disaster and Man-made Disasters.

REFERENCES:

- 1) *Disaster Management - Harsh K Gupta*
- 2) *Disaster Management - Damon.P*

24OEL638

ESSENTIALS OF CULTURAL STUDIES

2 0 0 2

Uniqueness of Indian culture.
Real Indian History.
Heritage – spiritual and cultural heritage.
Glory of ancient India – inventions and discoveries in all fields. Importance of festivals.

REFERENCE TEXTS:

1. *Swami Harshananda – Hindu Culture*
2. *Amma – Eternal Truth*

24OEL639

FOUNDATIONS OF MATHEMATICS

2 0 0 2

Objectives: To develop an understanding of problem solving methods, to understand the basic concepts of mathematics and to apply the results to real life business problems

Unit 1

Matrices: Type of matrices, addition, subtraction, multiplication of matrices, transpose, determinant of a matrix, adjoint and inverse of a matrix.

Unit 2

System of equations - Solution of equations in one(linear, quadratic), two and three variables, Solution of a system of linear equation having unique solution and involving not more than three variables by matrix method, Cramer's rule.

Unit 3

Financial mathematics: Simple interest and compound interest.

Unit 4

Simple differentiation: functions, simple differentiation of algebraic functions, first and second order derivatives, maxima and minima.

Unit 5

Elementary integral calculus: Integration of simple algebraic functions.

REFERENCES:

1. *P.R Vittal - Business mathematics and statistics, Margham Publications, Chennai.*
2. *Dr. Amarnath Dikshit, Dr. Jinendra Kumar Jain - Business mathematics, Himalaya publishing House.*
3. *V.K Kapoor - Introductory Business mathematics, Sultan chand & Sons, New Delhi.*

24OEL640

FOUNDATIONS OF QUANTUM MECHANICS

2 0 0 2

Unit 1

Historical Perspective of Quantum Physics: Failure of classical mechanics - Planck-Einstein, Bohr-de Broglie-Heisenberg's Uncertainty.

Unit 2

Empirical confirmations of Wave Particle Duality. Schrödinger Equation - Particle in a box-Tunnel effect.

Unit 3

Paradoxes in QM - de Broglie paradox - Schrödinger's cat, Mach-Zhender type interferometers - EPR paradox - Bell-type Inequalities.

Unit 4

Various interpretations - Statistical, Copenhagen, Bohm's formulation, Transactional, Wheeler's Participatory Universe, Many World, Decoherence, consciousness interpretation.

Unit 5

Uncertainty-Nonlocality, Holistic universe, Violations of causality-Retro influence-Philosophy of Advaita (non-Duality).

TEXT AND REFERENCES:

1. *Quantum Enigma: Physics Encounters Consciousness by Bruce Rosenblum and Fred Kuttner (Aug 1, 2011)*
2. *The New Physics and Cosmology Zanjoc, Oxford 2004*

24OEL659

GLIMPSES OF LIFE THROUGH LITERATURE 2002

Unit 1

- 1 Introduction – What literature is – Language and literature – Indian literature – Values through literature – Literature and culture – Enjoying literature
- 2 Father Giligan – WB Yeats

Unit 2

- 3 The West Wind – PB Shelley
- 4 Chicago Address – Swami Vivekananda

Unit 3

- 5 On Saying Please – AG Gardiner
- 6 My Lost Dollar – Stephen Leacock
- 7 The Importance of Being Earnest – Oscar Wilde (extracts)

Unit 4

- 8 The Refugee – AK Abbas
- 9 The Mirrored Hall – Swami Chinmayananda

Unit 5

- 10 The Windhover – GM Hopkins

24OEL660

INFORMATION TECHNOLOGY IN BANKING

2002

Objective: To provide an understanding on the technology enabled banking services and their applications.

Unit 1

Bank and Banking: Meaning and definition, development of banking in India, types banks, banking systems, types of banking systems, commercial banks, functions, nationalization of commercial banks in India.

Unit 2

Central Banking, functions, Reserve Bank of India, State Bank of India.

Unit 3

Banker and Customer, opening an account, Pass Book and Pay-in Slip, Cheques, types of cheques, crossing of cheques.

Unit 4

Role of information technology in banking services, Core Banking, Automated Teller Machine (ATM), Electronic Clearing Service (ECS), NEFT and RTGS, Mobile Banking.

Unit 5

Debit Card and Credit Card, banking and E-Commerce, Point of Sales (PoS), Online bill payment and ticket

reservation – future of electronic banking.

REFERENCE BOOKS:

1. *Sundaram and Varshney – Banking Law, Theory and Practice, Sultan Chand*
2. *B. Santhanam – Banking and Financial Systems, Margham Publications*
3. *S.N. Maheswari – Banking Law, Theory and Practice, Kalyani Publications*
4. *Parameswaran – Indian Banking, S.Chand and Co*

24OEL643

KNOWLEDGE MANAGEMENT

2002

Objective: To enable students to understand the basics of Knowledge Management and its applications in organizations

Unit 1

Knowledge management concepts – Introduction - Definitions of Knowledge – Data-information and knowledge - basic thoughts on knowledge - difference between wisdom and knowledge - information Management and knowledge Management - hierarchy model - knowledge types – explicitness – reach - abstraction level – propositionality – Earl’s schools of knowledge management.

Unit 2

Knowledge management and process - Becerra-Fernandez and Stevenson knowledge process - Nonaka’s Knowledge Spiral – dynamics of knowledge creation – knowledge management systems – knowledge management sub – processes – knowledge discovery – knowledge capture – knowledge sharing –knowledge application.

Unit 3

Organizational knowledge – Need – benefits - components and functions - Knowledge management in virtual organizations - knowledge management in professions - a study of IT and ITES business - knowledge management system requirements - Organizational knowledge measurement techniques - organizational implementation barriers.

Unit 4

Designing Enterprise Knowledge Management System architecture – Multi-layer architecture for Knowledge Management Systems - knowledge management in decentralized and heterogeneous corporations - Web based knowledge management support for document collections.

Unit 5

Recent Tools for KM - Intelligent support systems - intelligent systems and artificial intelligence - comparing artificial and neural intelligence - conventional vs. Artificial intelligence - Emerging technology - virtual reality - Intellectual capital.

TEXTBOOKS AND REFERENCES:

1. *Knowledge Management – Sudhir Warier, Vikas Publications.*
2. *Knowledge Management Systems – Stuart Barnes, Thomson Learning.*
3. *Key issues in the New Knowledge Management – J.M. Firestone, M.W. Mcelroy.*

4. *Developing Expert System for Business – Chandler/Liang.*

5. *Knowledge Management – Pankaj Sharma, APH Pub*

24OEL644

MARKETING RESEARCH

2 0 0 2

Objective: To provide a basic knowledge on research methodology and market research.

Unit 1

Definition of Marketing Research, Objective of Marketing Research, Application of Marketing Research, Limitation of Marketing Research, Marketing Research Process.

Unit 2

Research Design: Various Method of Research Design, Important Experimental Research Designs.

Primary and Secondary Data: Methods of Collecting Primary Data, Advantages & Disadvantages of Primary Data & Secondary Data, Essentials Characteristics for Selecting Secondary Data. Basic Methods of Collecting Data: Questionnaire Method/ Observation Method - Advantages & Disadvantages, Methods of Observation, Precautions in Preparation of Questionnaire & Collection of Data.

Unit 3

Measurement and Scaling: Types of Scales, Difficulty of Measurement, Sources of Error, Criteria for a Good Scale, Development of Marketing Measures.

Sampling: What is Sampling, Objective of Sampling, Steps in Sample Design, Various Techniques of Sampling, Advantages & Disadvantages of Different Techniques of Sampling, Difference between Probability and Non-probability Sampling, Problem Associated with Sampling, Determining Sample Size.

Unit 4

Data Processing, Analysis and Estimation

Unit 5

Report Preparation: Types and Layout of Research Report; Precautions in Preparing the Research Report, Bibliography and Annexure in Report, Drawing Conclusions, Giving Suggestions and Recommendation to the Concerned Persons.

REFERENCE TEXTS:

1. *Nargundkar Marketing Research, Tata McGraw Hill, 2nd Ed.*

2. *Luck and Rubin Marketing Research, Prentice Hall of India, 7th Ed.*

3. *Tull & Hawkins Marketing Research: Measurement & Method, Prentice Hall of India, 6th Ed.*

4. *Beri Marketing Research, Tata McGraw Hill, 4th Ed.*

Unit 1 Health Communication

Introduction to theories in Health Communication. Awareness on Health Issues – Epidemic Diseases, knowledge about vaccination for various diseases - Health campaign will be organized with the help of Medical Practitioner.

Unit 2 Radio for Social Change

Awareness on Edaphic Issues - Soil Pollution, Water Pollution and other forms of pollution. Anti–Pollution campaign will be organized with the help of Environmental Scientist or Journalist.

Unit 3 Social Media Activism

Awareness on Blood Donation – How a tiny red drop makes someone’s life Green. Awareness campaign will be organized based on Eye Donation.

Unit 4 Development Communication and Social Learning

Locating the remote village where basic amenities like Water, Toilet facilities are not available - A campaign with the involvement of government officials and social scientists.

Unit 5 Participatory Communication for Social Change

Organic Farming - Awareness of Organic Farming. Benefits of organic farming in the materialistic world. A campaign cum workshop will be conducted by inviting experts from Agricultural Husbandry.

REFERENCES

1. *Tillman, C. (2006). Principles of occupational health and hygiene: an introduction. Allen & Unwin.*
2. *Thayer, Lee, (2014) Mental Hygiene: Communication and the Health of the Mind.*
3. *Harrison, R. M. (2001). Pollution: causes, effects and control. Royal Society of Chemistry.*
4. *Wilhelm, J. (2016). Environment and Pollution in Colonial India: Sewerage Technologies Along the Sacred Ganges. Routledge.*
5. *Charbonneau, J., & Smith, A. (Eds.). (2015). Giving Blood: The Institutional Making of Altruism. Routledge.*
6. *Agarwal, Arun K (2007) Standard Operating Procedures(sop) For Hospitals In India. New Delhi: Atlantic Publishers*
7. *Hall-Matthews, D. N. J. (2005). Peasants, Famine and the State in Colonial Western India.*
8. *Basingstoke: Palgrave Macmillan.*
9. *Thottathil, S. E. (2014). India's Organic Farming Revolution: What it Means for Our Global FoodSystem. University of Iowa Press.*

Unit 1

Management concept – Principles of Management - Factors influencing Management decision in media – Structure and characteristics of media organizations – Newspapers and Magazines, Radio, Television, Cinema - Ownership in Media Industries – Merits and de-merits.

Unit 2

Economics of newspaper – Advertising vs circulation – Management problems of small, medium, large

newspapers: gathering, processing, printing, circulation, distribution, advertising, professionalism, trade unionism, News room diversity.

Unit 3

Economics and Administrative concerns of government owned electronic media-market driven media: private channels – Social commitment vs Profit making.

Unit 4

Economics of film Industry – creativity, production, marketing distribution, exhibition, ownership vs piracy.

Unit 5

News agencies and syndicates: Ownership and organization structures – committees to study the problems of various media in India.

BOOKS RECOMMENDED:

1. *Aggarwal S.K : Press at the crossroads in India.*
2. *William and Rucker: Newspaper Organization and Management*
3. *Sarkar R.C: The press in India*
4. *Noorani A.G: Freedom of Press in India*
5. *Frank Thayer: Newspaper Management*
6. *Gulab Kothari: Newspaper Management in India*
7. *Reports of the enquiry committees appointed by the Ministry of Information and Broadcasting.*

24OEL647

OBJECT-ORIENTED PROGRAMMING

2002

Unit 1

Introduction to OOPS: Object Oriented Programming features, Applications, History, Difference from structured Programming, Object Oriented Programming Languages, Program execution.

Unit 2

Object Oriented Concepts: Abstraction, Encapsulation, Polymorphism, Inheritance, Classes and Objects, Programming Basics - Data types, Conditional Statements, Loops, arrays, Functions, Structures.

Unit 3

Implementing Class, Object Data Types, User Defined Data Types, Defining a Class, e Access specifiers, The Scope Resolution Operator, Using Class Objects Like Built-in Types, Scope, Constructors, Member Initialization, Constructor Overloading, Destructors.

Unit 4

Inheritance: Introduction, The protected Access Level, Assignments Between Base and Derived Objects, Types of Inheritance, Compile-Time vs. Run-Time Binding, virtual Functions, Polymorphism, Abstract Base Classes.

Unit 5

The iostream Library, Predefined Streams, Stream States, Formatted I/O, Disk Files, Reading and Writing Objects.

TEXTBOOKS

1. E Balaguruswamy “Object Oriented Programming Using C++” 6th Edition, TMH Publications
2. Lalit Kishore Arora , Dr. Vikesh Kumar, “ Object Oriented Programming Using C++ “,S.K. Kataria & Sons;
2011 edition (2011)

24OEL648

PAINTING AND SCULPTURE

1 0 1 2

Objective: To make students develop critical thinking skill as well as make them creative in their field of painting and sculpture.

Unit 1

Pencil drawing, life study.

Unit 2

Basics of water colour painting, Clay modelling.

Unit 3

Anatomy and figure study, Basics of oil and acrylic painting.

Unit 4

Basics of Figure modeling.

Unit 5

Moulding and casting.

REFERENCE BOOKS

1. *Indian Sculpture and Painting – by E.B. Havell (Author)*
2. *Modern Painting And Sculpture: 1880 To Present From The Museum Of Modern Art – by John Elderfield (Editor)*

24OEL649

PERSONAL FINANCE

2 0 0 2

Objective: To analyse the process of making personal financial decisions, develop personal financial goals and identify the strategies for their achievement.

Unit 1

Basics of Personal Financial Planning, Time Value of Money, Planning tax strategies.

Unit 2

Introduction to Consumer Credit, sources of credit, Consumer Purchasing, strategies for housing decisions.

Unit 3

Insurance: types, selecting the right insurance policy, property and motor vehicle insurance, health insurance policies, Retirement Planning, NPS.

Unit 4

Investing fundamentals, investing in shares, bonds and mutual funds, investment in gold and real estate.

Unit 5

Investing in Schemes of Government: National Savings Certificates, KVP, Post Office Recurring Deposits and term deposits, PPF.

REFERENCE TEXTS:

1. Jeff Madura – *Personal Finance*, Pearson Education
2. Manish Chauhan – *16 Personal Finance Principles every Investor should know*, Network18 Publishers
3. Jack R Kapoor, Les R Dlabey – *Personal Finance*, McGraw Hill

24OEL650

PRINCIPLES OF ADVERTISING

2002

Objective: The objective of this paper is to help student to make basic understanding on advertising, providing understanding on the processes behind successful advertising. The students are introduced to the processes, tools and techniques used in developing advertising concepts with the study areas including creative thinking and visualizing.

Unit 1 Introduction

History of advertising, Advertising-meaning and definition, Advertising as a tool of communication, Features of advertising.

Unit 2 Types of Media – Advantages & Disadvantages

Types of advertising, Types of media in advertising – Features – advantages – disadvantages – Print, Television, Radio, Internet, OOH.

Unit 3 Structure of an Advertising Agency

Structure of advertising agency – Small, Medium, National, In-house.

Unit 4 Other Promotion

Sales Promotion, Direct Marketing, Public Relations, Publicity and Corporate Advertising, Unconventional Promotional Media.

Unit 5 Case Studies

REFERENCE BOOKS:

- Advertising*, Frank Jefkins Revised by Daniel Yadin
Kleppner's Advertising Procedure

Objective: To analyse the process of making personal financial decisions, develop personal financial goals and identify the strategies for their achievement.

Unit 1

Packaging: Meaning and importance, functions, marketing considerations of packaging.

Unit 2

Design of package, materials used for packaging, selection criteria of packaging materials, packing techniques.

Unit 3

Packaging systems, future of packaging.

Unit 4

Provisions of the Legal Metrology (Packaged Commodities) Rules 2011.

Unit 5

Provisions of Food Safety Standards (Packaging and Labelling) Regulations, 2011.

REFERENCE TEXTS:

1. Gordon Robertson – *Food Packaging: Principles and Practice*, CRC Press
2. Frank Paine – *A Handbook of Food Packaging*, Springer

Unit 1

Introduction to rural broadcasting. Rural life and issues. Cultural ecology - Anthropological approaches - traditional social activities-translocal ruralistic features. Practical: Visit any rural area for making detail analysis on the topics during weekends.

Unit 2

Rural communities. Analysis of social and political life in a rural community. Caste / class dynamics and regional influences.

Unit 3

Scope and Impact of broadcast journalism in rural development. Two day workshop by an external expert from the broadcast industry on the rudiments of script writing focusing on rural aspects/ communities.

Unit 4

Practice on Scripting. Focus on covering special issues concerning rural women, youth, farmers, self-help groups cottage industries etc.

Unit 5

Developing the final script for rural broadcasting that will have practical application in the field. Final evaluation by the external expert.

REFERENCES

1. Eschenbach, J. (1977). *The role of broadcasting in rural communication*.
2. Friedrich-Ebert-Stiftung. George, A. M. (2004). *India untouched: The forgotten face of rural poverty*. East West Books.
3. Kumar, K. (2003). *Mixed signals: Radio broadcasting policy in India*. *Economic and political weekly*, 2173-2182.
4. Maddison, J. (1971). *Radio and television in literacy*. Unesco.
5. Manyozo, L. (2011). *People's radio: communicating change across Africa*. Southbound Penang
6. Neurath, P. M. (1962). *Radio farm forum as a tool of change in Indian villages*. *Economic Development and Cultural Change*, 10(3), 275-283.
7. Onabajo, F. (2003). *37 Message Design & the Appropriateness of Language in Rural Broadcasting*. *Four Decades in the Study of Languages & Linguistics in Nigeria*: O'Hare, K. (1992). *Scripts: Writing for Radio and Television*. *Canadian Journal of Communication*, 17(4).
8. Sharma, A., & Kashyap, S. K. (2013). *Information need assessment for empowering rural women through community radio programmes: A study in Tarai region of Uttarakhand*. *Journal of Community Mobilization and Sustainable Development*, 8(2), 169-173.

24OEL653

SOCIAL MEDIA WEBSITE AWARENESS

1 0 1 2

Objectives; To understand the history, theory, technology and uses of social media; to create, collaborate, and share messages with audiences of all sizes; to know and explore the possibilities and limitations of social media. Hands on experience with several forms of social media technology; to understand and use social media productively and to evaluating new tools and platforms.

Unit 1

Introduction to Social media; Definition - Social Media and Digital transformation; Social Networking and online communities; Social support and service; Wikipedia, Facebook, Instagram, Tagging, LinkedIn; Social mobile applications; Security settings in Facebook, Whatsapp.

Unit 2

Blogging – History; Creating blog, effect of blogging, micro blogging; Protocol, Platform, Content strategies.

Unit 3

Tweeting - Introduction, History, Protocol; Twitter; Twitter apps; Managing Twitter; #hashtag# creation and following; Security settings in Twitter.

Unit 4

Social media sharing – History, Protocol; YouTube, Flickr, Slide share, Social news; News apps – Newshunt and others; Bookmarking - History, Digg, Reddit, Delicious.

Unit 5

Social theory in the information age; Social Network for professional, business, Digital Marketing; Using social networking sites for research, Security aspects of social networking.

REFERENCES:

1. *Social Networking - Digital and Information Literacy Series* by Peter K. Ryan, The Rosen Publishing Group, 2011 ISBN 1448823463, 9781448823468

24OEL654

THEATRE STUDIES

1 0 1 2

Objective: To provide students with a firm grounding in the discipline of Theatre and Performance Studies.

Unit 1

Breathing exercises, warming up exercises.

Unit 2

Voice modulation, Monologue practice.

Unit 3

Facial expressions, emoting a character.

Unit 4

Stage direction, Makeup and costumes.

Unit 5

Choreography, Producing a play.

REFERENCES:

1. *Theatre as Sign System: A Semiotics of Text and Performance* by Elaine Aston, George Savona
2. *Theatre Semiotics: Text and Staging in Modern Theatre* by Fernando de Toro
3. *Acting For Real: Drama Therapy Process, Technique, and Performance* by Renee Emunah

24OEL655

WRITING FOR TECHNICAL PURPOSES

2 0 0 2

Overview: The course aims at developing skills that will enable students to produce clear and effective scientific and technical documents as required in their work-life. Though the focus of the course is on writing, oral communication of scientific and technical information forms an important part of the course.

Objectives: To familiarize the students with the requirements of effective technical writing; to enable students to independently work on their publication and presentation of papers; developing skills required for presentation of reports, papers and proposals

Unit 1

What is Technical Writing? - Purpose and characteristics of technical writing and need for developing technical writing skill. Use of Technical terms, Defining terms, Style and tone.

Unit 2

Use of resources, documentation style and citation; Standard operation procedures, Instruction Manuals and Handbooks.

Unit 3

Oral presentations, Analysis of published papers – format, content and style.

Unit 4

Drafting a research paper for publication; Grammar check and editing; proof reading.

Unit 5

Submission of term paper.

REFERENCE BOOKS:

1. McMurrey David, *Technical Writing*,
2. Manser Martin H. *Guide to Style: an essential guide to the basics of writing style*, Viva books

24OEL656

YOGA AND PERSONAL DEVELOPMENT

1 0 1 2

Objective: To give an understanding on the concept and advantages of yoga and simple yoga practices.

Unit 1

Yoga and Modern Life – Introduction - understanding Yoga – definition - four streams of yoga - Why yoga?

Unit 2

Breath – The Bridge – Introduction - Breathing Practices – Standing - Sitting – Supine.

Unit 3

Loosen Yourself – Introduction – Jogging – Bends - Twisting – Pavanamuktasana Kriya.

Unit 4

Asanas – Suryanamaskar - Standing Posture - Sitting postures - Prone Postures - Supine – Topsy Turvy
-Relaxation techniques.

Unit 5

Pranayama, Meditation.

REFERENCE TEXTS:

1. N.S. Ravishankar – *Yoga for Health*, Pustak Mahal
2. BKS Iyengar – *Yoga: The Path to Holistic Health*, DK Publishers

24OEL657

FUNDAMENALS OF LEGAL AWARENESS

2 0 0 2

Objective: This course is intended to give the student the power to make a difference in personal and professional life through sound legal knowledge and to be aware of rights and responsibilities towards society and nation.

Unit 1

Law and classification: definition, meaning, functions, classification- public and private law, civil law and criminal law, substantive and procedural law, municipal and international law, written and unwritten laws

Unit 2

Law of contracts: overview of Indian Contract Act, definition, meaning, essentials-offer and acceptance, invitation to offer, cross offers, intention to create legal obligation, lawful consideration, lawful object, competency of parties, free consent, agreement not to be void, illegal, immoral or opposed to public policy, agreement v. contract, breach and remedies for breach.

Unit 3

Law of torts: Definition, meaning, essentials, damages- injuria sine damnum and damnum sine injuria, general defences in torts, exceptions to tortious liability: vicarious liability- master servant relationship, Principal- agent relationship, Partner- partnership firm, Major torts: Nuisance, Negligence

Tress pass: Tresspass to a person- Battery, Assault, False Imprisonment, defamation- libel and slander, essentials, defences to defamation, liability in torts- strict liability, absolute liability, damages in torts- meaning, types of damages- nominal, compensatory, exemplary, aggravated, prospective, contemptuous

Unit 4

Criminal law: introduction of criminal law- subject matter, General introduction to the Indian Penal Code, Criminal Procedure code, Indian Evidence Act, mental element- stages of crime, guilty intention, General exceptions- Intoxication, Insanity, Mistake of Fact, Accident, Acts done under compulsion, public duty etc., Right of Private Defence, Major offences: Theft, Extortion, Robbery, Dacoity, Sedition, Abduction, Kidnapping, Unlawful Assembly, Dowry Death, Abetment, Murder, Culpable Homicide

Unit 5

Family law: subject matter and Introduction, Laws Involved, Marriage – validity and degree of prohibited relationship, Divorce Family Court, Grounds for divorce, orders- judicial separation, restitution of conjugal rights, maintenance, Section 125 Criminal Procedure code, Adoption- difference between guardianship and adoption, General outline of Hindu Adoption and Maintenance Act, Guardianship and Wards Act, Succession- Testamentary and Intestate- Testator, Executor, Administrator and Probate