

DEPARTMENT OF COMMERCE

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore – 641021



Syllabus for

M.COM

(I, II, III, & IV Semester)

2017-2018 Batch on-wards

VISION AND MISSION OF THE INSTITUTION

VISION

A world renowned INDUSTRY-INTEGRATED INSTITUTION that imparts knowledge, skill, and research culture in young men and women to suit emerging young India.

MISSION

To provide quality education at affordable cost, and to maintain academic and research excellence with a keen focus on INDUSTRY-INTEGRATED RESEARCH AND EDUCATION.

MOTTO

Meaningful INDUSTRY-READY education and research by all means

VISION AND MISSION OF THE DEPARTMENT

VISION

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance education and computer skills in accounting to match the Industry need.

MISSION

The Department of Commerce provides a student-centred environment that promotes academic excellence, professional and personal growth, ethical and professional conduct. The department's curriculum and activities develop outstanding graduates who demonstrate the knowledge, skills, and competencies necessary to enter the accounting profession, higher education and to meet future career challenges.

Program Educational Objectives (PEO)

PEO1	:	Graduates of the programme will continue successful entrepreneurs and finance professionals in the field of Banking, Insurance, Manufacturing industries and IT sectors.
PEO2	:	Graduates of the programme to develop Integrates cognitive and analytical skills to manage financial aspects.
PEO3	:	Graduates of the programme will continue to demonstrate professional expertise in financial planning, analysis, control, Professional ethics and societal needs with their holistic development.
PEO4	:	Graduates can apply and continuously acquire knowledge, theoretical and applied, related to core areas of Commerce and Computer Applications.
PEO5	:	Graduates of the programme to Communicate and explain specialized techniques, knowledge and ideas, to professionals and non-experts involved in the Financial Services and Investment Industries.

Mapping of Institute Mission to PEO

Institute Mission	PEO's
Quality education	PEO1, PEO3, PEO5,
maintain academic and research excellence	PEO3, PEO4
Industry-Integrated Research and Education.	PEO1, PEO2, PEO4, PEO5

Mapping of Department Mission to PEO

Department Mission	PEO's
Student-centred environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.	PEO1, PEO2, PEO3,
Curriculum and activities develop outstanding graduates who demonstrate the knowledge, skills, and competencies necessary	PEO3, PEO4, PEO5
Accounting profession, higher education and to meet future career challenges.	PEO4, PEO5

Program Outcomes (PO):

PO1	:	An ability to communicate effectively, both in writing and orally (Speaking / Writing skills).
PO2	:	A Knowledge of contemporary issues (Social awareness).
PO3	:	An ability to use current techniques, skills, and tools necessary for managerial practice (Practical managerial analysis skills).
PO4	:	An ability to function effectively on multi-disciplinary teams (Team work).
PO5	:	An ability to develop a systematic understanding of globalization and its impact on people, businesses and the economy.
PO6	:	An ability to recognize the importance of professional development by pursuing postgraduate studies or face competitive examinations that offer challenging and rewarding careers in management (Successful career and immediate employment).
PO7	:	An ability to handle computer based applications in the areas of Banking and Insurance.
PO8	:	Ability to Business software applications courses like Tally will enable the graduates to start a small business of self employment.

Correlation between the POs and the PEOs

Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
P01	:	✓		✓	✓	✓
P02	:	✓	✓	✓	✓	✓
P03	:	✓	✓	✓	✓	✓
P04	:	✓	✓	✓	✓	✓
P05	:	✓	✓	✓	✓	✓
P06	:	✓		✓	✓	✓
P07	:	✓	✓	✓	✓	✓
P08	:	✓	✓	✓	✓	✓

Components considered for Course Delivery is listed below:

1. Class room Lecture
2. Laboratory class and demo
3. Assignments
4. Mini Project
5. Project
6. Online Course
7. External Participation
8. Seminar
9. Internship

Mapping of POs with Course Delivery:

Program Outcomes	Course Delivery								
	1	2	3	4	5	6	7	8	9
P01	✓		✓	✓	✓		✓	✓	✓
P02	✓						✓		✓
P03	✓	✓		✓	✓	✓	✓	✓	✓
P04			✓				✓	✓	✓
P05			✓	✓	✓	✓	✓		✓
P06									✓
P07		✓	✓	✓	✓	✓	✓	✓	✓
P08	✓	✓	✓						

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Scheme of curriculum for M.Com

for the students admitted in the Batch during 2017 - 2018

Board of Studies – Commerce (PG)

S.No	Sem	Part	Type	Title of Paper	Credit	Hour	Int	Ext	Total	Exam Hour
1	I	III	Theory	Core -I- Advanced Accounting	4	7	40	60	100	3
2		III	Theory	Core -II-Managerial Economics	4	7	40	60	100	3
3		III	Theory	Core -III-Human Resource Management	4	6	40	60	100	3
4		III	Theory	Core- IV- Marketing Management	4	5	40	60	100	3
5		III	Practical	Core Practical-I- MS- Excel	4	5	40	60	100	3
1	II	III	Theory	Core -V- Business Environment	4	5	40	60	100	3
2		III	Theory	Core -VI-Financial Management	4	5	40	60	100	3
3		III	Theory	Core -VII-Advanced Cost Accounting	4	5	40	60	100	3
4		III	Theory	Core -VIII-Business Research Methods	4	5	40	60	100	3
5		III	Theory	Core –IX-Legal Aspects of Business	4	5	40	60	100	3
6		III	Practical	Core Practical-II- Tally-I	4	5	40	60	100	3
1	III	III	Theory	Core -X-Tax Planning	4	6	40	60	100	3
2		III	Theory	Core – XI- EXIM Finance	4	6	40	60	100	3
3		III	Theory	Elective-I	4	6	40	60	100	3
4		III	Theory	Elective-II	4	6	40	60	100	3
5		III	Practical	Core Practical-III-Tally- II	4	6	40	60	100	3
6		III	Project	Core Practical IV – Industrial Training Report	2	-	50	-	50	3
1	IV	III	Theory	Core-XI- Ecommerce	4	5	40	60	100	3
2		III	Theory	Core X-Security Analysis & Portfolio Management	4	5	40	60	100	3
3		III	Theory	Core- XII- Corporate Ethics and Governance	4	5	40	60	100	3
4		III	Theory	Elective-III	4	5	40	60	100	3
5		III	Project	Core Project-I-Project -Work and Viva- Voce	8	10	80	120	200	3
Total					90	120	930	1320	2250	

ELECTIVE

Elective	Sub code	Subject
Elective-I	17MCM3EA	E- Marketing
	17MCM3EB	Accounting for Managerial Decisions
	17MCM3EC	EXIM policies and procedures
Elective-II	17MCM3ED	International Marketing
	17MCM3EE	Investment Management
	17MCM3EF	Management Information System
Elective-III	17MCM4EA	Services Marketing
	17MCM4EB	Business Strategic Management
	17MCM4EC	International Logistics and Supply Chain Management

Note : 1. Learning the courses – Advanced Accounting, Managerial Economics, Cost and Management Accounting

- @ - No End Semester Examination, only Internal Exam.
- No Internal Examination, only End Semester Exam.

Mapping of Courses and POs:

S- Strong Correlation M – Medium Correlation B – Blank

Course Code	Course Name	Program Outcomes							
		P01	P02	P03	P04	P05	P06	P07	P08
17MCM13A	Core -I- Advanced Accounting	M		S	S		S	S	S
17MCM13B	Core -II-Managerial Economics		M	S	M	S	M	M	
17MCM13C	Core -III-Human Resource Management	M	M	M	M	S	S		
17MCM13D	Core- IV- Marketing Management	M	M	S	S	S	S	M	M
17MCM13P	Core Practical-I- MS- Excel	M	M	S	S	M	S	S	S
17MCM23A	Core -V- Business Environment	M	S	M	M	S			
17MCM23B	Core -VI-Financial Management	S	M	S	S	S	M	M	M
17MCM23C	Core -VII-Advanced Cost Accounting	M	M	M	S	M	S	M	M
17MCM23D	Core -VIII-Business Research Methods	S	S	M	M	S	M	M	M
17MCM23E	Core –IX-Legal Aspects of Business	M	M	M	S	M	S	M	
17MCM23P	Core Practical-II- Tally-I		M	M	M	M	S	S	S
17MCM33A	Core -X-Tax Planning	M	M	M		M	S		
17MCM33A	Core – XI- EXIM Finance	M	M	M	M	M			
17MCM33P	Core Practical-III-Tally- II	M	M				S	S	S
17MCM33V	Core Practical IV – Industrial Training Report	M	S	M				M	
17MCM43A	Core-XI- Ecommerce	M	M	S		M	S	S	S
17MCM43B	Core X-Security Analysis & Portfolio Management		M	M		S	S	M	M
17MCM43C	Core- XII- Corporate Ethics and Governance		M	S		S		M	
17MCM43V	Core Project-I-Project -Work and Viva-Voce	M	M	M				M	

Semester : I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM13A	Advanced Accounting	4	5	0	0	Theory

Introduction:

This subject is a comprehensive study of Banking– Insurance– Investments and Farm Accounting and preparation of consolidated financial statement of the mentioned fields.

Course Outcome:

C01	:	Determine appropriate accounting method required under various share ownership scenarios
C02	:	Determine Goodwill and prepare a consolidated balance sheet at the date of acquisition for business combinations
C03	:	Translate the financial statements of a foreign subsidiary using the appropriate method.
C04	:	Prepare consolidated financial statements.
C05	:	Differentiate between not- for-profit and for profit accounting

[12 Periods]

Unit I: Accounts of Banking Companies

Business of banking companies – some important provisions of Banking Regulation Act of 1949 – minimum capital and reserves – restriction on commission – brokerage – discounts – statutory reserves – cash reserves – books of accounts – special features of bank accounting– final accounts - balance sheet and profit and loss account – interest on doubtful debts – rebate on bill discounted – acceptance – endorsement and other obligations – problems as per new provisions.

Unit II: Accounts of Insurance Companies

[12 Periods]

Meaning of life insurance and general insurance – accounting concepts relating to insurance companies - Preparation of Final accounts of insurance companies – revenue account and balance sheet.

Unit III: Inflation Accounting

[12 Periods]

Need – Meaning – definition – importance and need – role – objectives – merits and demerits – problems on current purchasing power method (CPP) and current cost accounting method (CCA).

[12 Periods]

Unit IV: Farm Accounting

Meaning – need and purpose – characteristics of farm accounting – nature of transactions – cost and revenue – apportionment of common cost – by product costing – farm accounting – recording of transactions – problems.

Unit V: Investment Accounting

[12 Periods]

Introduction – classification of Investment – Cost of Investment – cum-interest and ex-interest – securities – Bonus shares- right shares – disposal of Investment – valuation of investments – procedures of recording shares – problems.

Textbook:

- 1.Made Gowda – Advanced Accounting, HPH
- 2.S.N. Maheswari , Advanced Accountancy, Vikas Publishers

Reference:

- 1.Joe Ben Hoyle– Timothy Douppnik– Thomas Schaefer McGraw-Hill Education Publishing Year 2009.
- 2.Craig D. Shoulders– Floyd A. Beams– John A. Brozovsky– Craig G. Shoulders–Prentice Hall– 2000.
- 3.Advanced Accounting (Volume 1)Tata McGraw- Hill Publishing Limited– New Delhi Edition 2016.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	L	H	H	L	H	H	H	H
C02			L	L	L			
C03		L	L		L	L		
C04		L	L		L		L	
C05		L	L		L	L	L	

Semester : I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM13B	Managerial Economics	4	7	0	0	Theory

Introduction :

This Subject provides enough insights on the concept of managerial economics. It also help independent business person to take various decisions pertaining to price, quantity and market equilibrium.

Course Outcome:

C01	:	Apply economic reasoning to the analysis of selected contemporary economic problems
C02	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
C03	:	Analyze the efficiency and equity implications of government interference in markets.
C04	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
C05	:	Use economic problem solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit I: Meaning and Importance of Managerial Economics

[12 Periods]

Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

[12 Periods]

Unit II: Demand Forecasting

Introduction – Meaning and Forecasting– Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods– Statistical Methods– Demand Forecasting for a New Products.

[12 Periods]

Unit III: Supply & Market Equilibrium

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

[12 Periods]

Unit IV: Production Analysis

Introduction – Meaning of Production and Production Function – Cost of Production.

[12 Periods]

Unit V: Business Cycle

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

Text Book:

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004
2. Managerial Economics - Cauvery R. Sultan Chand– New Delhi, - 2013

Reference:

1. Managerial Economics - Dean Joek Prentice Hall of India-2015
2. Dholakia R & Oth – Micro economics for management students – Oxford University

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	L		L		L	
C02	H	H	L	L	H	H		S
C03			L	H	L	H		M
C04	L	L	L	H	H			
C05		L	L	L	H	L	L	

Semester : I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM13C	Human Resource Management	4	6	0	0	Theory

Introduction :

Human Resource Management is a central function of any organization. It involves leadership, values, employment planning, recruiting and selecting employees, training and compensating them, and evaluating their performance. It also significantly influences the corporate culture and norms.

Course Outcome:

C01	:	Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
C02	:	Administer and contribute to the design and evaluation of the performance management program.
C03	:	Develop, implement, and evaluate employee orientation, training, and development programs.
C04	:	Facilitate and support effective employee and labour relations in both non-union and union environments.
C05	:	Research and analyze information needs and apply current and emerging information technologies to support the human resources function

Unit 1: Introduction to HRM

[12 Periods]

Introduction – Concept of Human Resource Management – Scope of Human Resource Management – History of Human Resource Management – Function of Human Resource Management – Role of HR Executives.

Unit II: HRM in India

[12 Periods]

Introduction – Changing Role of Human Resource in India – Globalization – Its Impact on HR – Process of Human Resource Planning – Need for Human Resource Planning – HR Forecasting Techniques.

Unit III: Recruitment and Selection

[12 Periods]

Concept of Recruitment – Factors Affecting Recruitment – Sources of Recruitment – Recruitment Policy – Selection – Selection Process – Application Forms – Selection Test – Interviews – Evaluation– Placement – Induction.

Unit IV: Performance Appraisal

[12 Periods]

Concept and Need for Performance – Reviews – Overview of Performance Appraisal – Types of Appraisal Methods – 360 - degree appraisal – Benefits.

Unit V: Activities Emerging Trends in HRM

[12 Periods]

Competency Mapping – Business Process Outsourcing – Right Sizing of Workforce – Flexi time – Talent Management – Employee Engagement.

Textbook:

1. Personnel/Human Resource Management P.Subbarao and VSP Subbarao– Konark Publishing– Delhi, Ed-2011.
2. Dynamics of Personnel Administration — Dr.Rudrabasavraj -2010.
3. Human Resource Management Dr.K.Ashwathappa Tata McGraw Hill -2009.

Reference:

1. A Handbook of Human Resource Management Practice by Michael Armstrong- 2009.
2. Personnel and Human Resource Management — Robert Mathis and John Jackson-2016

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	L	L	H	L	L	H	L	
C02	L	H	H	H	H	H	L	
C03	L	H	H	H	H	H	L	L
C04			L	L	H	L	L	H
C05	L	L	H	L	L	H	L	

Semester : I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM13C	Marketing Management	4	5	0	0	Theory

Introduction :

This subject is to introduce the marketing of goods and services in a Market. This is a course designed to familiarize you with most of the activities and strategies employed by marketers.

Course Outcome:

C01	:	Identify core concepts of marketing and the role of marketing in business and society.
C02	:	Knowledge of social, legal, ethical and technological forces on marketing decision-making.
C03	:	Appreciation for the global nature of marketing and appropriate measures to operate effectively in international settings.
C04	:	Ability to develop marketing strategies based on product, price, place and promotion objectives.
C05	:	Ability to apply knowledge and skills to real-world experiences in an internship. Note: Specific outcomes will vary by assigned internship experience

[12 Periods]

Unit 1: Introduction

Introduction – Marketing Environment – Market Segmentation – Product Decision – New product development – Product life cycle – concept and appropriate strategies to be adopted at different stages – Pricing decision- Procedure for setting price; Pricing policies and strategies.

[12 Periods]

Unit II: Distribution Decisions

Channels of distribution – concept and importance; Different types of distributions – middlemen and their functions; Channel management – Selection – motivation and performance appraisal of distribution middlemen; Retailing and wholesaling – Developments and Indian perspective; Distribution logistics – concept-importance and major logistics decisions.

[12 Periods]

Unit III: Promotion Decisions

Meaning and importance of promotion – Communication process – Promotion tools -their effectiveness – determining optimal promotion mix – Developing and implementing a promotional campaign – Promoting through internet – Promotion scene in India.

[12 Periods]

Unit IV: Marketing Planning– Organizing and Control

Marketing planning process – Different ways of organizing the marketing department – Sales – cost and profit analysis.

[12 Periods]

Unit V: Social– Ethical and Legal Aspects of Marketing

Consumer Protection in India – Services marketing – rural marketing– direct marketing – internet marketing and other marketing developments – Issues – salient features and their applications in India.

Textbook:

1. Kotler Philip and Kevin Keller Marketing Management–13thed.Pearson Prentice 2008
2. Kotler– Philip– and Gary Armstrong– Principles of Marketing 12thed. Pearson Prentice-Hall 2008

Reference:

1. Etzel-Michael J. Bruce J.Walker and William J. Stanton- Fundamentals of Marketing- 11thed.-McGraw Hill– 2008.
2. McCarthy– E. Jerome– Joseph P. Cannon and William D. Perrault– Jr.– Basic Marketing: A Managerial Approach–9thed.– McGraw Hills– 2008

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		L	L	L	L	H	H	L
C02	L	H	L	L	L	H	L	
C03		L	L	H	L	L	L	
C04		L	H	L	S	L	L	
C05	H	H	H	H	L	L	L	L

Semester : I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM13P	MS –Excel	4	5	0	0	Practical

Introduction :

Ms Excel is to create and maintain database in business. So business people and others can reduce the manual work and maintain simple database for future reference

Course Outcome:

C01	:	Students Will Be Able to Identify the different components of the Excel worksheet.
C02	:	Students Will Be Able to Differentiate between an Excel workbook & worksheet.
C03	:	Students Will Be Able to Construct formulas to manipulate numeric data in an Excel Worksheet
C04	:	Students Will Be Able to Enhance alpha and numeric date in an Excel Worksheet
C05	:	Students Will Be Able to Access and manipulate data using the database functions of Excel.

1. Create a student mark list with following input field: Student name, Roll number, Marks in Tamil, English, accounts, Economics and Computer Science. Calculate total marks, average and result by using arithmetic functions (Sum, Multiply, Divide and Subtract).
2. Create a Excel sheet named Employee necessary Employee Name, Employee Code, Address, Designation, Grade, Date of Join, and Salary) by using Arithmetic functions and show a report in chart.
3. Create a table columns and rows in Excel with Student details as Student Name, Gender, Roll No, Department Name, address and Percentage and Show students who have final scores greater than 40 by Advanced Filter option. Use Auto formula and show report with Graph.
4. Calculate the total score of each student by updating student details with minimum 3 subjects and write the formula. Display the word "Fail" if the student failed and "Pass" if the student passed in Mention column. Students are considered failed if their total is less than 40. Otherwise, they pass. Count the number of students who failed and Count the number of students who passed. Calculate the percentage of students who failed and Calculate the percentage of students who passed. Display grade letter of each student in Grade column.
5. Create Excel sheet with the details as Order Id, Product, Unit Price, Quantity, Discount,

Revenue, Tax % and Net Income. Calculate the revenue of each sale, Calculate the total revenue, Calculate the net income of each sale, and Calculate the total net income.

6. Create Excel Sheet with Full name, Last Name, First Name and E-mail(Lastname Firstname@gmail.com). Get the last name from the full name, Get the first name from the full name and Generate an e-mail for each person. The e-mail takes the form of LastName FirstName@gmail.com.
7. Create Excel sheet with the details as Order Id, Product, Unit Price, Quantity, Discount, and Rank. Highlight product(s) with cheapest price, Highlight product(s) with highest price, Calculate the total quantity of the product with Order ID and Count the products with Order ID. Count the products with their unit prices > 40 and their quantities >30. Calculate the average of unit prices of products with Order ID =10250. Use rank function to rank the products bases on their unit prices.
8. Create Student, Product and Employee worksheets and show the reports for each and every calculation that had done on the worksheet. Select different types of Charts and graphs for displaying the reports.

Text Books:

1. Microsoft Office 2016 Word, Excel, One Note Book - Vol 1
2. Microsoft Office 2016 Step by Step (Step By Step (Microsoft)) Paperback – Import, 30 Nov 2015 by Joan Lambert (Author), Curtis Frye (Author).

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	L	H	H	L	L	H	H	H
C02	H	H	L				H	H
C03		L						L
C04		L	H			L	H	H
C05		L				H	H	H

Semester : II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM23A	Business Environment	4	5	0	0	Theory

Introduction :

The course provides the background of various environment factors that have major repercussions on business and sharpen their mind to watch and update the changes that occur constantly in this sphere.

Course Outcome:

C01	:	Identify the main features of the business environment and its main institutions.
C02	:	Familiarize with the nature of business environment and its components
C03	:	The students will be able to demonstrate and develop conceptual framework of bus environment and generate interest in international business
C04	:	Understand the definition of ethics and the importance and role of ethical behaviour in the business world today.
C05	:	The students will be able to Know how political, legal and social factors impact on business.

Unit -I Business Environment

[12 Periods]

Concept & Significance -Types of Environment - External and Internal – Inter - Relationship between economic and non-economic environment - Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business .

[12 Periods]

Unit-II Industrial Policies and Regulations

Industrial Policy up to 1991 - New Industrial Policy – Public – Private – Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

[12 Periods]

Unit III: Economic Systems

Meaning – Characteristics –Types of economic systems – Capitalism - Socialism - Mixed economy - Economic planning – Nature – Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

[12 Periods]

Unit-IV Technological Environment

Factors Governing Technological Environment-Management of Technology - Patents and Trademarks - Financial Institution in India – IFCI – ICICI - IDBI- IIBI – SIDBI - SFC's.

[12 Periods]

Unit-V Globalization

Meaning and Dimensions - Features of Current Globalization -Essential Conditions for Globalization - Globalization of Indian business - Foreign Direct Investment - Concept- Advantages – Disadvantages and Determinants - India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's - MNC in India.

Text Books:

1. Dr.C.B.Gupta- Business Environment Sultan Chand & Sons, Publishing Year 2017
2. Economic Environment of Business – M. Adhikary, Sultan Chand & Sons, Ed-2008.

Reference:

1. Francis Cherunilam, Business Environment-Himalaya Publishing House, New Delhi,Ed-2009
2. Chopra, BK: Business Environment in India, Everest Publishing, Ed-2015

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H	L	H	L	L	
C02		L	H		L	L	L	
C03	L	L	H	L	H	H	L	
C04		H	H	L	H	H	L	
C05		H	H		H	H	L	

Semester : II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM23B	Financial Management	4	5	0	0	Theory

Introduction :

This course is designed to introduce you to the fundamental issues of financial management and to the quantitative techniques used to address them. We will consider questions of concern for both corporate financial managers and investments managers.

Course Outcome:

C01	:	To Measure risk and return and explain the trade-off between risk and return
C02	:	Calculate the value of various financial assets
C03	:	List the primary sources of capital and incorporate their cost when making investment decisions.
C04	:	Estimate project cash flows to distinguish between value-creating and value destroying investments
C05	:	Estimate cash flows from a project, including operating, net working capital, and capital spending.

Unit I -Introduction Financial Management

[12 Periods]

Introduction – Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

[12 Periods]

Unit II -Time Value of Money

Introduction – Meaning& Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity)– Present Value (Single Flow – Uneven Flow & Annuity)– Doubling Period– Concept of Valuation: Valuation of Bonds– Debentures and shares

[12 Periods]

Unit III -Working Capital Management

Introduction – Concept of Working Capital – Significance of Adequate Working Capital – Evils of Excess or Inadequate Working Capital – Determinants of Working Capital– Sources of Working Capital.

[12 Periods]

Unit IV -Investment & Dividend Decision

Investment Decision: Introduction – Meaning and Definition of Capital Budgeting – Features –Significance – Process – Techniques: Payback Period– Accounting Rate of Return– Net Present Value– Internal Rate of Return and profitability index Simple Problems. Dividend Decision: Introduction – Meaning and Definition – Determinants of Dividend Policy – Types of Dividends – Bonus share.

[12 Periods]

Unit V-Financing Decision

Introduction – Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT– EBT– EPS – Leverages. Simple Problems.

Note: 80% Problem & 20% Theory

Text Books:

1. S N Maheswari– Financial Management– Sultan Chand-2014.
2. R.M Srivastava – Financial Management– HPH-2013.

References:

1. Van Horne– James C.– Financial Management and Policy– Prentice Hall of India 12th Ed– 2008.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		L	L		H	H	L	
C02		L	H		H	H	L	
C03	L	L			L	L	L	
C04		L	L		L			
C05		L	H		H	H	L	

Semester : II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM23A	Advanced Cost Accounting	4	5	0	0	Theory

Introduction :

This course addresses cost and management accounting topics relating to the implementation and control of management decisions. The impact of technology and new operating philosophies on integrated accounting systems is also explored.

Course Outcome:

C01	:	To predict the Use job-order costing to cost one or a small number of jobs which require different types and amounts of direct materials, direct labor and indirect costs.
C02	:	Recognize that job-order and process costing are being used in service, merchandising as well as manufacturing sectors.
C03	:	Use the process costing system to prepare and analyze production reports where a large number of homogeneous products are manufactured.
C04	:	Estimate the cost of defective units in a process costing environment.
C05	:	Summarize company strategy, and explain how the Balanced Scorecard is used to implement company strategy, enabling the company to analyze the profitability resulting from implementing its strategy.

Unit I -Introduction to Cost Accounting

[12 Periods]

Introduction – Meaning& Definition of Cost, Costing and Cost Accounting – Objectives of Costing - Comparison between Financial Accounting and Cost Accounting –Designing and Installing a Cost Accounting System – Cost Concepts - Classification of Costs – Cost Unit – Cost Center – Elements of Cost – Preparation of Cost Sheet – Tenders and Quotations.

Unit II - Labour Cost Control

[12 Periods]

Meaning – Types: Direct Labour – Indirect Labour - Timekeeping – Time booking – Idle Time – Overtime – Labour Turn Over. Methods of Labour Remuneration: Time Rate System – Piece Rate System – Incentive Systems (Halsey plan – Rowan Plan & Taylors differential Piece Rate System) – Problems.

[12 Periods]

Unit III - Overhead Cost Control

Meaning and Definition – Classification of Overheads – Procedure for Accounting and Control of Overheads – Allocation of Overheads – Apportionment of Overheads – Primary Overhead Distribution Summary – Secondary Overhead Distribution Summary – Repeated Distribution

Method and Simultaneous Equations Method – Absorption of Factory Overheads – Methods of Absorption (Theory Only) – Machine Hour Rate – Problems on Machine Hour Rate.

[12 Periods]

Unit IV – Cost & Capital Budgeting

Capital budgeting – Meaning – Significance – Method of Capital Budgeting – Technical Costing – Process Costing – Marginal Costing – Job Costing – Standard Costing – Operating Cost – Break Even Analysis.

[12 Periods]

Unit V -Reconciliation of Cost and Financial Accounts

Need for Reconciliation – Reasons for differences in Profit or Loss shown by Cost Accounts and Profit or Loss shown by Financial Accounts – Preparation of Reconciliation Statement and Memorandum Reconciliation Account.

Note: 80% Problem & 20% Theory

Text Books:

1. J. Made Gowda – Cost and Management Accounting, HPH-2013.
2. M.V. Skukla – Cost and Management Accounting-2016.
3. Reddy & Murthy: Cost Accounting, Margham Publishers-2012.

Reference:

1. Horngren Charles. T: Cost Accounting – A Managerial Emphasis. Pearson Publications– Delhi-2006.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		L	H	L	H	H	L	
C02	H	L	H		H	L	L	
C03	H	H	H	L	H	L	L	
C04		L	H		H	L	L	
C05	L	M	H	L	H	H	L	

Semester : II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM23D	Business Research Methods	4	5	0	0	Theory

Introduction :

This course is designed to provide students with the necessary skills and knowledge to determine the information necessary to address an identified research problem (basic or applied).

Course Outcome:

CO1	:	Clearly identify and analyse business problems and identify appropriate and effective ways to answer those problems
CO2	:	Understand and apply the major types of research designs
CO3	:	Formulate clearly defined research questions
CO4	:	Evaluate and conduct research
CO5	:	Understand the ethical issues associated with the conduct of research

Unit I: Introduction

[12 Periods]

Business Research – Meaning- Scope and Significant- Utility of Business Research- Qualities of Good Researcher- Types of Research- Research Process – Characteristics of Good Research.

[12 Periods]

Unit II: Research Design and Measurement

Research design – Definition – types of research design –Validity of findings – internal and external validity – Variables in Research – Measurement and scaling – Different scales – Construction of instrument – Validity and Reliability of instrument- Hypothesis- Meaning and Significance – Framing and Testing of Hypothesis.

[12 Periods]

Unit III - Data Collection

Types of data – Primary Vs Secondary data – Methods of primary data collection – Survey Vs Observation – Experiments – Construction of questionnaire and instrument – Validation of questionnaire – Sampling plan – Sample size – determinants optimal sample size – sampling techniques – Probability Vs Non-probability sampling methods.

Unit IV - Data Preparation and Analysis

[12 Periods]

Data Preparation – editing – Coding –Data entry– Bivariate and Multivariate statistical techniques – T-test, F test, Chi-Square - Factor analysis – Discriminate analysis – cluster analysis – multiple regression and correlation – multidimensional scaling – Application of statistical software for data analysis (Problems).

[12 Periods]

Unit V: Report Design, Writing and Ethics in Business Research

Research report – Different types – Contents of report – need of executive summary – contents of chapter – report writing – the role of audience – readability –final proof – report format – title of the report – ethics in research – ethical behavior of research – subjectivity and objectivity in research.

Note: 60% Theory 40% Problem

Text books:

1. Uma Sekaran Research methods for Business– 5th Edition– Wiley India– New Delhi– 2012.
2. Kothari Research Methodology– Himalaya Publication-2017.

Reference:

1. Donald R. Cooper– Pamela S. Schindler and J K Sharma– Business Research methods– 11th Edition– Tata Mc Graw Hill– New Delhi– 2012.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	L	H	H	L	H	H	H	
C02	H	H	H	L	H	H	H	
C03	H	H	H	L	H	L	L	
C04	L	H	H	L	H	L	L	
C05		L	L	L	H	L	L	

Semester : II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM23E	Legal Aspects of Business	4	5	0	0	Theory

Introduction :

The legal environment of business is to learn the attitude of the government towards business, current trends of public control in taxation, regulation of commerce and competition.

Course Outcome:

C01	:	To provide an overview of important laws that have a bearing on the conduct of business in India
C02	:	To examine the various legal forms that a business entity can take and the relative advantages and disadvantages of each of these forms
C03	:	To understand various modes of dispute resolution in business transactions
C04	:	Students are able to appreciate the importance of law and legal institutions in business
C05	:	Students are able to have a basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution.

Unit I: The Indian Contract Act 1872

[12 Periods]

Definition of contract – essentials elements and types of a contract – Formation of a contract – performance of contracts – breach of contract and its remedies – Quasi contracts -Contract of Agency: Nature of agency – Creation and types of agents – Authority and liability of Agent and principal: Rights and duties of principal and agents – termination of agency

[12 Periods]

Unit II: Company Law

Major principles – Nature and types of companies – Formation– Memorandum and Articles of Association – Prospectus – Power – duties and liabilities of Directors – winding up of companies – Corporate Governance.

[12 Periods]

Unit III: Industrial Law

An Overview of Factories Act - Payment of Wages Act - Payment of Bonus Act -Industrial Disputes Act.

Unit IV: Income Tax Act and Sales Tax Act

[12 Periods]

Corporate Tax Planning – Overview of central Sales Tax Act 1956 – Definitions – Scope– Incidence of CST – Practical issues of CST – Value Added Tax – Concepts – Scope – Methods of VAT Calculation – Practical Implications of VAT.

[12 Periods]

Unit V : Consumer Protection Act and Introduction of Cyber Laws

Consumer Protection Act – Consumer rights – Procedures for Consumer grievances Redressal – Types of consumer Redressal Machineries and Forums - Competition Act 2002 -Cyber crimes – IT Act 2000 and 2002 – Cyber Laws – Introduction of IPR – Copy rights – Trade marks – Patent Act.

Note: The question paper shall cover 60% Theory 40% Problem only.

Text Books:

1. N. D. Kapoor– Elements of mercantile Law– Sultan Chand and Company,India–2006.
2. P. K. Goel– Business Law for Managers– Biztantatara Publishers– India– 2008.

References:

- 1.P. P. S. Gogna– Mercantile Law– S. Chand & Co. Ltd.– India– Fourth Edition– 2008.
2. Dr. Vinod– K. Singhanian– Direct Taxes Planning and Management– 2008.
- 3.Richard Stim– Intellectual Property Learning– 2008.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H	L	H	L	H	
C02	L	H	H		L	L	L	
C03		L	H		H	L	L	
C04		H	H		H	H	L	
C05	L	H	H		H	H	L	

Semester : II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM23P	Tally-I	4	0	0	5	Practical

Introduction :

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course Outcome:

C01	:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
C02	:	To learn to maintain accounts using cost centre
C03	:	To create security using passwords
C04	:	To discuss accounting, inventory management system and payroll management
C05	:	To make students ready with required skill for employability in the job market.

List of Computer Application in Accounting Tally Program

- Create company in the name of "Rathinam & Co" in tally ERP 9 with VAT options.
 - ❖ Accounts with Inventory option.
 - ❖ Financial accounting year 01.04.2016 on wards.
- To create below mentioned single ledger accounts in the books of "Rathinam & Co".

Mr. Kumar	Advertisement (Free Sample Send)
Commission Received in Advance	Bad Debit
Insurance Premium Pre-Paid	Depreciation
Advertisement (Free Samples Received)	Interest Paid
Commission Received	Provision for Doubtful Debit

- Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2016 in "Rathinam & Co.

Ramesh (Sundry Debtors)	Rs. 52,000	Rent, Rates and Taxes	Rs. 3,600
Mohan (Sundry Creditors)	Rs. 22,000	Insurance premium paid on 1 st January, 20016	Rs. 2,400
Cash in Hand	Rs. 10,392	Cash at SBI Bank	Rs. 6,200
Furniture	Rs. 3,500	Machinery	Rs. 24,000
Motor Car	Rs. 22,000	Wages	Rs. 23,600
Purchases	Rs.145,000	General Expenses	Rs. 2,680
Sales	Rs.2,92,000	Carriage Inward	Rs. 2,040
Sales Returns	Rs. 2,600	Carriage outward	Rs. 1,630
Salaries	Rs. 8,420	Fuel and Power	Rs. 6,430
Opening Stock	Rs. 11,400	Rathinam & Co's Capital	Rs. 20,000
Motor Car Expenses	Rs. 6,108	Drawings	Rs. 8,000

4. The following information is relevant to “Rathinam & Co” Books of Accounts.

You are requested to

a. Make the necessary closing entries,

1	Closing Stock Rs.35,000.00
2	Goods worth Rs.2,000 were distributed as free samples
3	Rs.1, 000 paid for machinery fitting expense was debited to wages account.
4	Write off bad debts Rs.2, 000 and provision for Doubtful Debts at 5% of Sundry Debtors.
5	Provide Depreciate on furniture 10%, Machinery 10% and Motor car 20%.
6	Commission of Rs. 3,600 has been earned but not received till the close of the accounting year.
7	An amount of Rs. 10,000 was borrowed from Mr. Kumar on October 1 st 2016 and it was returned on 31st March 2017. However, Interest at 10% p.a. still remains unpaid.

b) Prepare Trading and profit & Loss a/c and

c) Balance sheet as on 31.03.2017.

d) Also prepare * **Ratio Analysis.** (*Short term &Long term Solvency ratio, *Current Ratio, *Quick ratio.

5. M/s. Bharath Electronics is a manufacturing & trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions.

Kindly guide Mr. Bharath in creating the above mentioned company in Tally ERP 9 with the name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:

1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (for Example :Saravanam1^)
2. Users need to change password on first login.
3. User should be provided the rights to change their passwords.

After setting password policy in Tally ERP 9, create up the above a suitable password for Mr. Kannan.

6. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

Computer	Furniture	Buildings
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7. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Mr. Awaaz's Capital A/c	Output CST@ 2%
Mr. Awaaz's Drawing A/c	Sales Return @ VAT 5%
Sales VAT @ 14.5%	Purchase Return @ VAT 5%
Output VAT @ 14.5%	CST Sales Return @ 2%
Purchase VAT @ 14.5%	CST Purchase @ 2%
Input VAT @ 14.5%	Input CST @ 2%
CST Sales @ 2%	SBI Bank

8. Create the following Multiple Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Malar & Co., (Sundry Debtors)	Furniture
Annam P. Ltd., (Sundry Debtors)	Buildings

Shanmugam P. Ltd., (Sundry Creditors)	Depreciation
Lalith& Co., (Sunday Creditors)	Electricity Charges
Carriage inward	Telephone Charges
Carriage outward	Salary paid
Wages	Salary Payable
Computer	Bank Charges
Bank interest	

9. Create the following data in the books of M/s. Bharath Electronics:

- a) **Unit of Measurement:** Nos. (Numbers), Doz. (dozen)
- b) **Godown:** Tech Zone Godown, 16/25, Rathinam Corner, Eachinary, Coimbatore. Under Primary. By allow storage of material option as yes.
- c) **Stock Categories:** 15" & 17" (LG Monitor Inch wise)
- d) **Stock Groups :**

LG Monitor	Printer	Keyboard
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e) **Stock Item:**

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

10. Create voucher by using cost center, cost categories and tracking numbers for the following transaction in the books of M/s. Bharath Electronics.

- a) On 01.04.2016 Bharath introduced Capital of Rs. 10, 00,000/- by cash.
- b) On 08.06.2016 Purchased 20 Nos. of LG Monitor 15" each for Rs.6,000/- with Carriage inward @ 6% on purchase cost. Input tax @ 14.5% from the Shanmugam P. Ltd., & Storage in Tech Zone Godown.
- c) On 07.09.2016 Sold 8 Nos. of LG Monitor 15" form Tech Zone Godown to M/s.Malar& Co., for Rs. 10000/- Each excluding Sales tax @ 14.5% is Rs. 11600/- with 30 days Credit Period
- d) Carriage outward @ 5% on Sales dated on 07.09.2016 Paid.

- e) On 12.8.2016 Returned 2 nos. of LG Monitor 15” to the Shanmugam P. Ltd., but not returned Carriage input.
- f) On 16.09.2016 M/s. Malar & Co., returned 3Nos. of LG Monitor 15”
- g) On 3.10.2016 Cash deposited in SBI Bank Rs. 1, 00,000/-
- h) On 10.10.2016 Electricity charges paid Rs.850/- By SBI bank cheque No. 146814
- i) On 18.10.2016 Salary Paid to Sales Department Staff Mr. Ram Rs. 8,000/-
- j) On 31.6.2016 Bank charges paid 250/-
- k) On 31.12.2016 Bank interest received Rs. 1250/-

11. Export the Balance sheet and Profit and loss Account of M/s. Bharath Electronics in excel format or Xml format and E – Mail the same to Mr. Bharath.

12) Take a print out of Cheque no. 146814 Issued 10.10.2016 to Electricity charges.

13) Split company of M/s. Bharath Electronics from the date of 01.04.2016 to 31.03.2016 & 01.04.2017 to 31.03.2017

14) Take a backup of “Bharath Electronics” & “Rathinam& Co” Books of Accounts in E Drive.

Textbook:

- 1.Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference Book:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01			H			H	H	H
C02		H	H		H	H	H	H
C03		L				H	H	H
C04		H	H	L	H	H	H	H
C05	H	H	H	H	L	H	H	H

Semester : III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM33A	Tax Planning	4	6	0	0	Theory

Introduction :

The objective of this course is to provide the student with the skills to identify the tax implications of business decisions. Taxes impact, and often drive business decisions in diverse areas as capital structure, supply chains, human resource management, product design, marketing and pricing.

Course Outcome:

C01	:	Technical, Conceptual, Problem-Solving Students will apply critical thinking and problem solving skills related to taxation of individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning.
C02	:	Professional Development Students will convert complex and technical tax terminology into language that translates to non technical audiences. This outcome allows students to demonstrate strong interpersonal communication skills that build relationships with clients over time, and be able to prepare work products with careful attention to word choice, tone, and accuracy.
C03	:	Research/Life Long Learning Students will use computer based and paper based systems to thoroughly research and analyze tax codes, tax law, rulings and interpretations, providing for adaptability as the tax law changes over time.
C04	:	Ethical Principles and Professional Standards Students will demonstrate understanding of and apply consistently the ethical principles and professional standards related to the profession, including the standards in taking a tax position. Students will also show the ability to express and follow rules of independence exhibiting the highest sense of professional ethics.
C05	:	Globalization and Diversity Students will be able to explain key differences in taxing policies related to expatriates and the countries they live and work in allowing them to reflect on cultural and ethnic differences in approaches to business and taxation policies.

Unit I: [12 Periods]
Concepts of Direct Tax –Income tax – Definitions – Basis of Charge – Residential status – Scope of total Income- Exempted Incomes – Concepts of Tax Avoidance – Evasion – Tax Planning- Meaning & Importance – Computation of Income from Salary and House property.

Unit II: [12 Periods]
Computation of income from Capital gains – income from Business and Profession –income from other sources.

[12 Periods]

Unit III:

Assessment of individual and HUF – set – off carry Forward of Losses.

Unit IV:

[12 Periods]

Assessment of Income of Firms and Companies – Usage of different types of forms for Tax returns –
Limited Liability Partnership- Meaning and Importance.

[12 Periods]

Unit V:

Assessment Procedures – Appeals – Collection Recovery and Refund of Tax- Interest Sections

Note: The question paper shall cover 60% Theory 40% Problem only.

BOOKS FOR REFERENCE:

1. Income Tax Law and Accounts - H.C.Mehrotra.
2. Direct Tax Law and Practice - Vinod k. Singhanian.
3. Direct Taxes Practice and Planning - B.B.Lal
4. Income Tax Law and Practice - Sukumar Bhattachary

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	L	H	H	L	H	H	H	L
C02	H	H	H	L	H	H	H	H
C03	L	H	H	L	L	H	L	L
C04		L	H	L	H	H	H	
C05		H	H	L	H	H	L	

Semester : III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM33A	EXIM Finance	4	6	0	0	Theory

Introduction :

The concepts of Exim finance, its function and global financial market.

Course Outcome:

C01	:	Communicate effectively using basic international business vocabulary with specific emphasis on terms associated with international trade and import / export operations
C02	:	Select between common modes of export in order to fit the business needs of exporting organizations.
C03	:	Identify factors that indicate strong potential export markets in order to define market selection models or drive market selection systems
C04	:	Identify major governmental and non-governmental sources of information and import/export assistance and apply that knowledge through development of marketing plans tied to global business activity and country-specific business conditions.
C05	:	Identify sources of information on export restrictions and documentation associated with foreign shipping in order to facilitate export compliance for the exporting organization.

Unit I: [12 Periods]
Introduction to Export Finance: Terms of International Payments –Modes of International Payments – Financing of Export Credit needs –Short Term Sources of Finance –Medium and Long Term Sources of Finance –Export Credit System in India.

[12 Periods]

Unit II:
Pre-shipment Finance – Categories of Pre-Shipment Finance –Facilities of Pre-shipment Credit - Pre-shipment Credit in Foreign Currency (PCFC) – Interest rate on Pre-shipment Credit, Post-shipment Credit Finance –Categories of Post-Shipment Credit in rupees –Post-Shipment credit in Foreign Currency –Documents of Pre-Shipment and Post-shipment.

[12 Periods]

Unit III:

Introduction of import finance – Bulk import finance for inputs –Import finance against Foreign loans of credit –European –Asian Countries investment part feasibility –Foreign Exchange for import of inputs –Payments methods for imports.

[12 Periods]

Unit IV:

Long term finance –Deferred payments for EXIM – Categories of deferred payments –Buyers credit – Application procedures for the long term finance –Approval bodies –conditions for approving. Financial agencies –Reserve Bank of India –Industrial and Export Credit Department –Exchange Control Department –EXIM Bank –Commercial Bank –Export Credit Guarantee Corporation –ICICI –IDBI –IFCI.

[12 Periods]

Unit V:

Case Studies (based on the above units).

Text Book

1. Export Import Finance : Parasram
2. International Finance : Maurice D. Levi

Reference

1. International Marketing : M. L. Varma & Agarwal

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	H	L	L	L	H	H	H	
C02		L	H		L	L	H	
C03			H	L	L	L	L	
C04		H	H	L	H	H	H	
C05		L	H	L	H	H	L	

Semester : IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM33P	Practical -II (Tally II)	4			6	Practical

Introduction :

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course Outcome:

C01	:	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
C02	:	To learn to maintain accounts using cost centre
C03	:	To create security using passwords
C04	:	To discuss accounting, inventory management system and payroll management.
C05	:	To make students ready with required skill for employability in the job market.

Cost Center

1. Create cost centers project A & B project B under primary cost category and record the following transaction in the books of TATA trading company:

(a) On 07-09-2014, purchased cement worth Rs.150000/-from ultra tech cement ltd. That will be shared equally between project A and project B.A credit period of 30days was provided.

(b) Record a transaction on 09-09-2014 for the purchase of steel worth Rs.450000 from Embed enterprises. Allocate Rs.50000 to project A and project B. A credit period of 45 days was allowed.

2. Create cost centers Bangalore and Pune under primary cost category and record the following transactions in the books of Universal Co. Limited.

(a) On 05-10-2014, purchased done worth rs.2, 50,000/-from Hindustan Unilever Ltd. That will be shared equally between Bangalore and Pune.

(b) Record a transaction on 09-10-2014 for the purchase worth Rs.6, 00,000 from Hindustan Unilever Ltd. Allocate rs.250000 to Bangalore and the rest to Pune. A credit period of 45 days was

allowed.

(c) On 18-10-2014, record a transaction for the sale to Super Technologies for Rs.15, 75,000-of which 1200000 would be allocated to Bangalore branch and the rest to Pune.

(d) On 22-10-2014, one more sales entry was made for 1600000 to Super Technologies of which 1000000 was allocated to Pune branch and the rest to Bangalore.

Tally ERP

3. M/S Kishore Associates is a sales tax practicing firm and owned by Mr.Pravin & Mr. Prakash is their accountant. The firm uses Tally. ERP 9 to record their business transactions.

Kindly guide Mr.Prakash in creating the above mentioned company in Tally. ERP 9 with the name of his firm creating a user account for Mr.Prakash giving owner rights. Mr.Pravin is very much concerned about the data security and that is why he decides to adopt the following password policy:

- Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it.
- Users need to change password on first login.
- Users should be provided the rights to change their passwords.

After setting password policy in Tally.ERP9, create up the above a suitable password for Mr.Prakash.

Help Mr.Prakash record the following transactions and complete the steps as mentioned:

1. Received rs.10000 in cash from National Enterprises on 22-11-2014 against audit services provided.
2. Received rs.16000 in cash from Pooja Infrastructures, a construction company on 27-11-2014 against audit services provided.
3. Paid rs.1500 in cash to and general stores on 03-12-2014 for stationary expenses.
4. Deposited rs.18000 on 08-12-2014 in the Kodak bank account of the firm.
5. Paid rs.2700 against electricity bill to Mumbai suburban electricity supply using a cheque.
6. E- Mailed the balance sheet in excel format to Mr.sudhir at sudhir_1607_2022@gmail.com.
7. Export all the master in XML format with file name masters 1.xml to "D:/dataBackup"
8. Export transaction in XML format with file name transactions 1.xml to "D:/dataBackup"
9. Create a new company "copy of M/S Pravin associates" with security control enabled.
10. Import the two file masters 1.xml and transactions 1.xml in this new company.

4. Mahesh is one of the partners in karma marketing .His work keeps him away from the office many times, however he wants to know his business details even while travelling.

1. He wants to check his daily purchases, payments that are approaching, overdue receivables, orders outstanding and daily deposits into bank.
2. Enable his mail id mahesh@karmamarketing.com as a tally. NET users with owner's rights.
3. Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

INVENTORY

5. Record the following vouchers in the books of Universal Company Ltd.

- 04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.
- 08-04-2014 paid 2,000 from petty cash for buying stationary for office.
- 15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.45, 000.
- 19-04-2014 issued cheque to ultra tech cement ltd for Rs.45, 000.
- 21-04-2014 sold goods worth of rs.75, 000 to civic center association.
- 25-04-2014 received a cheque from civic center associations for rs.75, 000 .The save was deposited in the bank on the same date.
- 30-04-2014 paid staff salary of Rs.9800 from petty cash.

6. Record the following vouchers in the books of TEXMO Trading Co.Pvt.Ltd.

- 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cash book.
- 05-04-2014 paid 1000 from petty cash for office expenses.
- 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
- 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
- 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
- 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
- 21-04-2014 sold goods worth of rs.90000 to Tahuraa Traders Pvt.Ltd.
- 22-04-2014 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was deposited in the bank on the same date.
- 23-04-2014 sold goods worth of Rs.85000 to Tahuraa Traders Pvt. Ltd.
- 25-04-2014 received a cheque from Tahirra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.

- 30-04-2014 paid staff salary of Rs.7200 from petty cash.

PAY ROLL

7. COMPUTE: 1. on Earning Total

From amount	Amount up to	Slab type	Value basis
5000	5000	Percentage	10
10000	10000	Percentage	15
		percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but up to 10000-15%

For amount above 100000-20%

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01			H			H	H	H
C02		H	H		H	H	H	H
C03		L				H	H	H
C04		H	H	L	H	H	H	H
C05	H	H	H	H	L	H	H	H

Semester : IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM43A	E-Commerce	4	5			Theory

Introduction :

Course Outcome:

C01	:	Demonstrate an understanding of the foundations and importance of E-commerce.
C02	:	Demonstrate an understanding of retailing in E-commerce by: 1. analyzing branding and pricing strategies, 2. using and determining the effectiveness of market research 3. Assessing the effects of disintermediation.
C03	:	Analyze the impact of E-commerce on business models and strategy
C04	:	Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
C05	:	Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

Unit I: [12 Periods]
E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

[12 Periods]

Unit II:
Network security and firewalls - Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security.

[12 Periods]

Unit III:
Electronic Data Interchange- Benefits- Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow atomization and Coordination-Customization and Internal Commerce.

[12 Periods]

Unit IV:
Intelligent Agents- Definition and capabilities-limitation of agents-security-web based marketing-search engines and directory registration-online advertisement-Portable and info mechanics-

website design issue

[12 Periods]

Unit V:

Creating the Web Site - Working on the web site-Creating web site structure - Creating Titles for web pages – Themes - Publishing web sites – Browser icon for the site - Changing the CSS Styles – Adding pages and navigation.

Textbook:

1. Bharat Bhasker Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd.

Reference Books

2. Ravi Kalakota&Andrew “Frontiers of Electronic Commerce”, Dorling Kindersley Pvt.Ltd.
3. Daniel Minoli “Web Commerce Technology Handbook”,Tata McGraw Hill Publishing, New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H		H	H	H	H
C02		L	H	L	H	H	L	L
C03		H	L	H	H	H	H	H
C04		H	H	L	H	H	H	H
C05		L	H	L	H	H	H	

Semester : IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM43B	Security Analysis & Portfolio Management	4	5	0	5	Theory

Introduction :

1. To expose the students to the concepts of investment Risks and securities.
2. To enable them to understand and utilize the tools available for analysis.
3. To stress the need of portfolio management and its application

Course Outcome:

C01	:	Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.
C02	:	Students will understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.
C03	:	Students will know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.
C04	:	Students will understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.
C05	:	Students will have the knowledge and skills to analyze companies for investment purposes.

Unit I: [12 Periods]
Nature and scope of Investment Management – Importance of Investment management – Factors influencing Investment Management – Fundamental and technical analysis – Economic analysis – Industry analysis – Company analysis – Efficient market hypothesis.

[12 Periods]
Unit II:
Concept of Portfolio Management – Objective of Portfolio Management – Portfolio Management process, targeting, designing, auditing and revising portfolios. Securities Market and Capital Market - Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) – Reconciling

CAPM and APT.

[12 Periods]

Unit III:

Portfolio analysis: Evaluation of securities and choice of securities for inclusion in the portfolio – Measuring return and risk – Attainable set of portfolio. Portfolio selection Ascertain efficient portfolio – Locating efficient frontier – Markowitz approach. Single index model – Portfolio choice: Utility theory and Indifference curve.

[12 Periods]

Unit IV:

Portfolio performance evaluation: Dimensions of evaluation – Sharpe measure – Treynor measure – Jensen measure – Comparison of the three measure of portfolio performance – Portfolio insurance.

[12 Periods]

Unit V:

Portfolio revision: Needs and Problems – Methods of revision formula plan for revision constant value, constant ratio and variables plans.

Note: Question paper shall cover 100% theory.

Books for References

Investment Management – B. K Bhalla

Investments – Bodie, Kane and Marcus

Investments – William Sharpe, Alexander and Bailey.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		L	H	L	H	H	L	
C02		H	H	L	H	H	L	
C03		H	H	L	H	H	H	
C04		H	H	L	H	H	H	
C05		H	H	L	H	H	H	

Semester : IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM43C	Corporate Ethics and Governance	4	5	0	0	Theory

Introduction :

To make the students to understand about the ethic prevailing in the business.

Course Outcome:

C01	:	student will be able to explain and evaluate the part which corporate governance plays in maintaining the stability of markets and retaining public confidence in public intuitions.
C02	:	Student will be able to describe and analyse the primary parts of corporate governance frameworks.
C03	:	Student will be able to describe and analyse the primary parts of corporate governance frameworks.
C04	:	student will be able to explain and evaluate the roles and responsibilities of executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance
C05	:	Student will be aware of the essential role of ethical values in business relations and the importance of the ethical treatment of others for individual and organizational success.

Unit I: [12 Periods]
Corporate ethics; Definition & nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behavior; Ethical abuses; Work ethics

[12 Periods]

Unit II:
Management of Ethics - Ethics analysis [Hosmer model]; Steps/ considerations in resolving ethical dilemma; Ethics in practice - professional ethics for functional managers - Comparative ethical behavior of managers - Code of ethics - Competitiveness, organizational size, profitability and ethics - Cost of ethics in Corporate ethics evaluation.

[12 Periods]

Unit III:
Social Responsibility of Business - Big Business and society Business and ecological environmental issues in the Indian context.

[12 Periods]

Unit IV:

Ethics, Culture and values: importance of culture in organizations - Indian ethics and value systems - Model of management on the Indian social political environment - Indian heritage in production and consumption.

Unit V:

[12 Periods]

Corporate ethis - Relevance of values in management - Holistic approach for managers in decision making - Ethical management - Role of organizational culture in ethics - structure of ethics management - ethics committee

Text Book:

1.Saroj Kumar by Corporate ethis

Reference Books

1. Larue Tone Hosmer, Richard D. Irwin Inc by "The Ethics of Management".

2. Joseph A. Petrick and John F. Quinn, "Management Ethics - integrity at work".

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H	H	L	H	L	
C02		H	H	L	H	L	H	
C03		L	H	L	H	L	L	
C04		L	L		L	L	L	
C05		L	H	L	H	L	L	

Semester : IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
17MCM3EA	E- MARKETING	4	5	0	0	Theory

Introduction :

This course develops a thorough understanding of the principles and practices of using the Internet and other technologies such as social media and mobile phones to market goods and services. It examines the various business models employed in e-marketing, and explores techniques and methodologies for conducting e-market research and developing competitive intelligence in an organization.

Course Outcome:

C01	:	Identify core concepts of marketing and the role of marketing in business and society.
C02	:	Knowledge of social, legal, ethical and technological forces on marketing decision-making.
C03	:	Appreciation for the global nature of marketing and appropriate measures to operate effectively in international settings.
C04	:	Ability to develop marketing strategies based on product, price, place and promotion objectives
C05	:	Ability to create an integrated marketing communications plan which includes promotional strategies and measures of effectiveness.

Unit I:

[12 Periods]

E-Marketing-Definition, History, Features, Scope, Benefits, Problems in E-Marketing, E-marketing Techniques, Internet Marketing, Digital Marketing and E-marketing-Components of E-Marketing-Impulsive, Patient and Analytical Sellers and Products, Infrastructure: Building a Product System, Intermediaries, Other Business Partners, Support Services, Digital Products-E-Customers-Types of E-Market .

[12 Periods]

Unit II:

E-Marketing Tools - Introduction, Objectives, E-Mail Marketing, Creating a Website, Social Media Marketing, Pay-Per-Click Advertising, Search Engine Optimization or Paid Search Engine Listing Search Engine Marketing, Blogging and Classified Advertising- E-Marketing Plan -Situational Analysis, Setting Objectives, Marketing Mix Decision, Budget Allocation, Action Plan, Measuring Success- E-Marketing Mix Strategy

[12 Periods]

Unit III:

Applications of E-Marketing - Online Advertising, Direct Response Medium, Role of Distribution in E-Marketing, Lead Generation Platform, Customer Service Mechanism, Relationship Building Medium-strategic Advantages of E—Marketing – Introduction, Objectives, Creating New Sources of Competitive Advantage, Direct Distribution Model, Re-engineering the Supply Chain, Targeting Underserved Segments, Lower Price Barrier, Delivery Systems for Digital Products, Creates an Efficient Marketplace, Creates a Virtuous Cycle

[12 Periods]

Unit IV:

Methods and Techniques of E-Marketing I - Introduction, Objectives, Advertising Techniques, Selling Methods, Sales Promotion, Public Relations-Sponsorship Techniques, Direct Marketing Techniques, Merchandising Techniques, Online Seminar Techniques, Word-of-Mouth Marketing Techniques-E-Metrics-Monitoring E-Marketing Activities, User Surveys and Usability Testing, Tracking and Site Analysis Tools

[12 Periods]

Unit V:

E-Customer Relationship Management – Introduction, Objectives, Concept of E-CRM, Prerequisites for the Implementation of E-CRM, Transition from CRM to E-CRM, E -CRM and Customer Lifecycle, E-CRM versus E-Loyalty -Legal and Ethical Issues in E-Marketing – Introduction, Objectives, Need for E-Business Legal Protection, Legal and Ethical Issues in E-Marketing, Privacy, Digital Property

Text Book:

1. Strauss, J., & Frost, R. (2014). *E-Marketing* (7th ed.). Upper Saddle River, NJ: Pearson Prentice Hall. ISBN 9780132953443

Reference Books:

1. John Davis, *Measuring Marketing: 103 Key Metrics, Every Marketer Needs*, Wiley Publisher.
2. Rob Stokes, *Quirk eMarketing (2013)eMarketing: The Essential Guide to Marketing in a Digital World*.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H	L	H	H	L	
C02		H	H		L	L	L	
C03		L	H	L	H	L	H	
C04		H	L		H	H	L	
C05		L	H		L	L	L	

Semester : III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Accounting for Managerial Decisions	4	5	0	0	Theory

Introduction :

The students to acquire the concepts and techniques of management accounting.

Course Outcome:

C01	:	Understand Management Accounting, Financial Accounting & Cost Accounting conceptually and take an overview of the Accountant's role, meaning of Responsibility centres and Transfer Pricing concept.
C02	:	Learn about various types of Budgets, concept of Budgeting and Budgetary Control
C03	:	Know the meaning & concept of Standard Costing & Variance Analysis along with their practical applications
C04	:	Identify need for Marginal Costing, Absorption Costing & Direct Costing along with practical application of Break- Even –Point [BEP] analysis.
C05	:	Evaluate different Capital Expenditure Decisions with respect to 'make or buy', 'sales mix' and 'continue or discontinue a product line' decisions.

Unit I: [12 Periods]
Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making. [12 Periods]

Unit II:
Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet. [12 Periods]

Unit III:
Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

[12 Periods]

Unit IV:

Fund flow and cash flow statement meaning of fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

[12 Periods]

Unit V:

Working capital Management concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Study of components of working capital, such as cash management, accounts receivable management and inventory management.

Text Book:

1. **Reddy & Murthy**, Management Accounting, Margham Publications, Chennai, 2005.

Reference books:

1.**Dr. S.N.Maheswari**, Management Accounting, Sultan Chand & Sons, New Delhi, 2002

2. **M Y Khan & P K Jain**, Management Accounting, Tata McGraw-Hill, New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H	L	H	H	H	
C02		H	H	L	H	L	L	
C03		L	L		L	H		
C04		H	H		L	H	H	
C05		L	L		L	L	L	

Semester : IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Export and Import Policies Procedures	4	6	0	0	Theory

Introduction :

Develop the ability to critically examine the EXIM policy framework

Course Outcome:

C01	:	Understand the implications of foreign trade policy.
C02	:	Evaluate the legal implications in the area of exports and imports
C03	:	Assess the various terms and conditions of export finance
C04	:	Develop the ability to critically examine the EXIM policy framework
C05	:	Understand the role of govt. & semi-govt. organizations.

Unit I: [12 Periods]
Exports –Recent measures to boost Country’s Exports –Rules for successful exporting – Preliminaries for starting export business –Deemed exports and its benefits –Finance for Exports.

[12 Periods]
Unit II:
Different Categories of exporters -Registration of Exports –Appointing Overseas agents– Obtaining an export license –Arranging finance for exports –Packing goods for exports – Marketing goods for export.

[12 Periods]
Unit III:
Excise procedure –Insuring goods against Marine risks –Preparing export documents –Institutional support for Exports – Compulsory quality control and pre-shipment Inspection – Labeling –Shipping and customs clearance of goods.

[12 Periods]
Unit IV:
Complete documentation and procedures for import clearance at sea port- Custom clearance of imports by sea and air documents-Terms of Delivery- Inco terms. Import policy -ITC -HS. Role of a customs house agent and freight forward agents-Type of customs duties, valuation rules.

[12 Periods]

Unit V:

Retirement of Import Documents and RBI's directives for making payment for Imports –
Customs clearance of Imported Goods and payments of customs Duty – Imports under special
schemes.

Text Book

- 1 How to Export and How to Import –Nabhi publications
2. Export management –P.K. Khurana

Reference

1. Export Management –T.A.S. Balagobal
2. A Guide on Export Policy, Procedure and Documentation –M.I.Mahajan –Snow white Publications

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H		L	L	H	
C02		H	L	L	H	H	H	
C03		L	H		L	L	H	
C04		H	L	L	H	L	L	
C05		H	H		L	L	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	International Marketing	4	6	0	0	Theory

Introduction :

This course will bring the learning the opportunities and problems that face a marketer when operating abroad. International Marketing may need to be rethought when applied outside the home environment. This course will introduces the notion of national culture as an important factor in deciding why different products may be more or less successful in different countries, and why a marketing campaign that succeeds in one country may fail elsewhere.

Course Outcome:

C01	:	To understanding of major issues related to international marketing
C02	:	Developed skills in researching and analyzing trends in global markets and in modern marketing practice.
C03	:	Be able to assess an organization's ability to enter and compete in international Markets.
C04	:	Apply basic international marketing theories and concepts to understand the environment
C05	:	Undertake strategic business analysis in order to develop appropriate international marketing objectives and strategies

Unit I: INTRODUCTION

[12 Periods]

International markets – Definition – Basic modes of entry – Nature of International Marketing- Benefits of International Marketing-- International Marketing Task – World Trade – India's Foreign Trade – Characteristics of MNCs - Global and Domestic marketing - International Product Life cycle – EPRG Framework - Institutional set up – Advisory bodies – Commodity organizations – Service Institutions – Government participation in Foreign Trade

[12 Periods]

Unit II: INTERNATIONAL MARKETING ENVIRONMENT

Business culture around the world- language, customs, attitudes - marketing strategy adjustments - product adaptations. Geographic Description of Market – Political risk – Political Environment - Import quotas – tariffs - customs restrictions - required licenses – registrations – permits. Development and scope of International law – INCOTERMS – WTO – GATT - Current economic conditions of the country or countries involved - credit worthiness of the international buyer/seller – Regional economic groupings its influences in market.

Unit III: POLICY FRAMEWORK AND PROCEDURAL ASPECTS

[12 Periods]

India's Export – Import policy – Exim Policy – promotional measures - Export oriented Units – Deemed Exports - Export- Import Documentation – Kinds of Documents – Principal Export Documents – Auxiliary documents – Documents in Import Trade – Export Documentation and procedures - Demand Estimation – GDP – Producer consumer target – Market segmentation.

[12 Periods]

Unit IV: **INTERNATIONAL MARKETING PLANNING**

International Market Selection – Factors influencing – Process – Strategies and approaches – Competition-International Marketing research – Global scene- International marketing research procedure – Techniques – survey – interview techniques – Analysis of field data – Research report- International Marketing Planning and Control – Framework – marketing control – Control sequence

[12 Periods]

Unit V: **INTERNATIONAL MARKETING MIX**

Developing an International Product Line, Foreign Product Diversification, International Branding Decisions, International Packaging, International Warranties and Services. International Pricing Strategy - International Promotion Strategies- Promotion Mix-International Sales Negotiations - Patterns of Global Advertising, Global Advertising Regulations, Advertising Media, International Channels of Distribution- Retailing in International Scenario, International Physical Distribution - Technological Influences in international Marketing-Current trends in international Marketing

Text Book

1. Global Marketing, Third Edition, by Warren J. Keegan and Mark C. Green, Prentice Hall, N.J. 2003. (ISBN 0-13-066998-9)
2. Philip .R. Cateora, John.L.Graham. Prasanth Salwan. International Marketing, Tata Mcgraw Hill,13 th edition, (2008)

Reference

1. Onkvisit, Sak., and John J.Shaw., International Marketing, Prentice Hall of India, New Delhi, 1997.
2. Ashok Korwar, Creating Markets across the Globe, Tata McGraw Hill, New Delhi, 1997
3. The Lexus and the Olive Tree: Understanding Globalization by Thomas L. Friedman, Anchor Books, May 2000. ISBN: 0-385-40034.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H		L	L	H	
C02		L	L	L	H	H	L	
C03		H	L		H	L	H	
C04		H	L	L	L	L	H	
C05		L	H		L	L	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Investment Management	4	6	0	0	Theory

Introduction :

This course will bring the learning the opportunities and problems that face a marketer when operating abroad. International Marketing may need to be rethought when applied outside the home environment. This course will introduces the notion of national culture as an important factor in deciding why different products may be more or less successful in different countries, and why a marketing campaign that succeeds in one country may fail elsewhere.

Course Outcome:

C01	:	Understand what institutional investors are and how they operate
C02	:	Identify the characteristics of the principal asset classes
C03	:	Identify and distinguish between the principal investment products
C04	:	Understand the importance of establishing investor preferences
C05	:	Understand the basic principles of portfolio construction

Unit I: Investment Concept, Types, Features and Functions

[12 Periods]

Concept of Investment – Types of Investment – Features of Real, Financial and Derivative investments – Features of Financial Investment instruments: Money & Capital Market investment instruments- Primary & Secondary Market Investment instruments- Fixed & Varying income investment instruments – Direct and Portfolio investments – Distinctions among Investment, Speculation and Gambling – Features of Ideal investments – Functions of Investment Management: Selecting, Scaling, Spreading, Spacing and Timing – Tax considerations and investment management.

[12 Periods]

Unit II: Investment Goals, Return & Risk Analysis

Business culture around the world- language, customs, attitudes - marketing strategy adjustments - product adaptations. Geographic Description of Market – Political risk – Political Environment - Import quotas – tariffs - customs restrictions - required licenses – registrations – permits. Development and scope of International law – INCOTERMS – WTO – GATT - Current economic conditions of the country or countries involved - credit worthiness of the international buyer/seller – Regional economic groupings its influences in market.

Unit III: Investment Valuation Measures and Approaches

[12 Periods]

Equity and Debt Valuation: Methods of valuation of Equity and Debt investments – Price and Value analysis – Cootner's Hypothesis – Fundamental Analysis for investment evaluation – Economy, Industry and Company analysis – Technical Analysis: Concept and emphasis – Dow Theory – Important Charts Patterns – Lead and Lag Indicators – Price

[12 Periods]

Unit IV: Investment Portfolios, Mutual Funds and Efficient Market Hypotheses

International Market Selection – Factors influencing – Process – Strategies and approaches – Competition-International Marketing research – Global scene- International marketing research procedure – Techniques – survey – interview techniques – Analysis of field data – Research report- International Marketing Planning and Control – Framework – marketing control – Control sequence
[12 Periods]

Unit V: **Derivative Investments**

Concept of Derivatives – Types – Options as a derivative investment – Terminologies in options market – Options types – Pay-off for holders and writers of call and put options contracts – Futures Market: Features of Futures contracts – Types of futures contracts – Uses- Swap contracts and their uses and types.

REFERENCES

Investment Management – B. K Bhalla
Investments – Bodie, Kane and Marcus
Investments – William Sharpe, Alexander and Bailey.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	H	H		L	L	H	H	H
C02	L	L	L	H	H	L	L	L
C03	H	L		H	L	H	H	L
C04	H	L	L	L	L	H	H	L
C05	L	H		L	L	L	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Management Information System	4	6	0	0	Theory

Introduction :

To know the Integration of Business Information through Computers. Management Information Systems (MIS) are an integral part of today's professional landscape. From customer relationship management (CRM) systems handling the day to day interactions with clients and prospects, to financial systems issuing invoices and paying bills, day to day working life is increasingly controlled by these systems that dictate what to do and how.

Course Outcome:

C01	:	Describe the role of information technology and information systems in business
C02	:	Record the current issues of information technology and relate those issues to the firm
C03	:	Reproduce a working knowledge of concepts and terminology related to information technology
C04	:	Appraise the knowledge previously acquired of Microsoft Office
C05	:	Interpret how to use information technology to solve business problems

Unit I: [12 Periods]
Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components – Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation

[12 Periods]

Unit II:
System Concepts – Elements of a System- Characteristics of a system - Types of System–Categories of Information System – System Development Life Cycle – System Enhancement.

Unit III: [12 Periods]
Information Systems in Business and Management: Transaction Processing System: Information Repeating and Executive Information System DSS, A1, MIS.

Unit IV: [12 Periods]
Database Management Systems –Types and Data source, Data sources Structure – Client Server Architectures Networks – Business Process Re-Engineering [BPR].

Unit V: [12 Periods]
Functional Management Information System : Financial – Accounting – Marketing-Production – Human resource – Business Process Outsourcing.

REFERENCES

1. **Olson**, "Management Information System", Gordon B. Davis & Margrethe Mc Graw – Hill Publishing, New Delhi.
2. **Dr. S.P. Rajagopalan**, "Management Information System", Margham Publications, Chennai, 2006.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01	H	H	H	L	H	L	H	
C02		H	H	H	L	L	H	L
C03	H	H	L	L	L	H	L	L
C04	L	L	H	H	H	L	H	L
C05	H	H	H	L	L	L	L	H

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Services Marketing	4	5	0	0	Theory

Introduction :

This course focuses on the key elements (culture, communications, strategy, operations, people and technology) that marketers must integrate to establish and sustain and service excellence and provide value.

Course Outcome:

C01	:	Develop familiarity with the concepts of Services Marketing
C02	:	To show that the characteristics of services affect a real-life customer experience.
C03	:	Enhance their abilities to apply target marketing strategies in various and specific marketing situations.
C04	:	Develop an awareness and appreciation of research applicable to Services Marketing.
C05	:	Discuss how marketing managers go about developing profitable customer relationships in the Services marketing area.

Unit I: Introduction To Services Marketing

[12 Periods]

Services economy - evolution and growth of service sector - nature and scope of services - characteristics - classification - service market potential - expanded marketing mix for services - service quality - introduction to gaps model and SERVQUAL dimensions.

[12 Periods]

Unit II: Focus On Customers

Assessing service marketing opportunities - customer expectations and perceptions of services - customer behaviour specific to usage of services - service markets segmentation - market targeting and selection.

Unit III: Service Design

[12 Periods]

Levels of service product - Service life cycle - new service development - service blueprinting - physical evidence and service scope - competitive differentiation of services - service positioning strategies - developing positioning maps - pricing of services - methods and specific issues. Service delivery - People in services - service process - distributing service direct distribution, channel functions, channels selection, impact of information technology - designing communications mix for promoting services - building service customer relationships and service recovery - role of internal marketing in service delivery.

[12 Periods]

Unit IV: Effective Management of Service Marketing

Marketing Demand and Supply through capacity planning and segmentation – Internal marketing of Services – External versus Internal orientation of service strategy.

Unit V: Marketing of Service with Special Reference

[12 Periods]

Financial Services - Health Service -Hospitality Services including travel, hotels and tourism - Professional Service - Public Utility Services - Educational Services.

Text Books: Service Marketing – C.Bhattacharya

Reference Books:

Services Marketing - R.Srinivasan

Services Marketing and Management – Audrey Gilmor

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08
C01		H	H	L	H	H	H	
C02		H	H	L	H	H	H	
C03		L	H	L	L	H	L	
C04		L	L	L	H	L	L	
C05		H	H	H	H	H	L	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Strategic Management	4	5	0	0	Theory

Introduction :

The Objective of the course is to enable students have a grasp of various business strategies in general and functional management areas. It will provide a strategic orientation in conduct of the business.

Course Outcome:

CO1	:	Analyse strategic macro environmental issues;
CO2	:	Analyse industry factors, and identify their impact on profitability and strategic positioning;
CO3	:	Assess organisational performance;
CO4	:	Identify strategic capabilities and gaps;
CO5	:	Assess and evaluate SBU strategies; and analyse and implement strategy at the single business unit level.

Unit I: [12 Periods]

Introduction to Strategies: Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business.

[12 Periods]

Unit II:

Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management.

Unit III: [12 Periods]

Strategy Analysis: Introduction, Strategy Analysis and its Importance, Environmental Appraisal and Scanning Techniques, Organisational Position and Strategic Advantage Profile, Strategic Management Model.

Unit IV: [12 Periods]

Business Policies: Introduction, Overview of Business Policies, Importance of Business Policies, Definitions of Policy, Procedures, Process and Programmes, Types of Policies, Business Policy Statements, Corporate Culture

Unit V: [12 Periods]

Recent Trends in Strategic Management: Introduction, Strategic Thinking, Organisational Culture and its Significance, Organisational Development and Change, Change Management, Models of Leadership Styles and its Roles, Strategic management in a new globalised economy

REFERENCES

1. Strategic Management –Thompson & Strickland McGraw Hill Irwin
2. Competitive advantage –Michael Porter
3. Competitive strategy –Michael Porter
4. Strategic Management –N Chandrasekaran & P.S Ananthanarayanan – Oxford Publications
5. Understanding Strategic Management -Anthony Henry–Oxford Publications
6. Azhar Kazmi, Strategic Management & Business Policy, Tata McGraw Hill, Third Edition
7. Thomas L. Wheelen, J.David Hunger and Krish Rangarajan, Strategic Management and Business policy, Pearson Education.,

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C01		H	H		H	L	L	
C02		L	H	L	H	H	L	
C03		H	H		L	H	L	
C04		L	L		H	L	H	
C05		L	L		L	H	H	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	International Logistics And Supply chain Management	4	5	0	0	Theory

Introduction :

The Objective of this course is to gain the knowledge of possibilities of efficient optimization and management of operation in Logistics Management and also the ability to apply them in the enterprise reality.

Course Outcome:

C01	:	To Describe major logistics functions and activities
C02	:	To Differentiate logistics and supply chain management.
C03	:	To describe alternative ways to organize for supply chain management
C04	:	To Describe methods of inventory planning
C05	:	To explain how technology has and continues to change logistics and supply chain Management.

Unit I: [12 Periods]

The Logistics of Business–The Logistical Value Proposition–The Work of Logistics –Logistical Operating Arrangements –Flexible Structure –Supply Chain Synchronization.

Unit II: [12 Periods]

International Logistics and Supply Chain Management: Meaning and objectives, importance in global economy, Characteristics of global supply chains,: Global Supply Chain Integration –Supply Chain Security –International Sourcing–Role of Government in controlling international trade and its impact on Logistics and Supply Chain.

Unit III: [12 Periods]

International Insurance–Cargo movements–water damage–Theft–Privacy–pilferage –Other risk –perils with air shipments–Risk Retention –Risk Transfer –Marine Cargo Insurance –Coverage A,B,C classes –Elements of air freight Policy–Commercial Credit Insurance –Size of Vessels, Tonnage, Types of vessels-Container, Combination ships –Non vessel operating carriers.

Unit IV: [12 Periods]

Critical business processes and information systems–DBMS–benefits of ERP –information system and bull whip effect –SCM software packages –modeling concepts –Vendor analysis model –

Coordinated SCM –Simulation modeling-Reverse Vs forward supply chain –types of reverse flows – collaborative SCM's and CPFR –agile systems –sources of variability –characteristics –supplier interface –internal processes.

Unit V:

[12 Periods]

Supply Chain Management and profitability–quality management–mass customization and globalization –ethical Supply Chains –e-business and SCM –Balanced Score Card–enchmarking, Performance measurement.

REFERENCES

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.
3. Donald J Bowersox, David J Closs, Logistical Management, TMH
4. Pierre David, "International Logistics", Biztantra.
5. Sunil Chopra, Peter Meindl, Supply Chain Management, Pearson Education, India.
6. Mohanty R.P, S.G Deshmuki "Supply Chain Management" Biztantra, New Delhi
7. Handbook of Logistics and Distribution Management –John Gattorna
8. Logistics Management – P. Fawcett, R. McLeish and I Ogden
9. Strategic Logistics Management – D.M. Lambert & J RStock, Richard D Irwin Inc.

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C02		H	H		L	H	H	
C03		L	L	L	H	H	L	
C04		H	H		L	H	L	
C05		H	L		H	H	H	