

**RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
COIMBATORE-21.
M.Com DEGREE COURSE**

SCHEME OF EXAMINATION: CBCS PATTERN

(APPLICABLE TO STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2013 – 2014)

| Part | Study Components | Ins. hrs/ week | Examinations | | | | Credit |
|---------------------|---|-------------------|--------------|-----|-----|-------------|-----------|
| | | | Dur.Hrs | CIA | ESE | Total | |
| SEMESTER-I | | | | | | | |
| A | Managerial Economics | 6 | 3 | 25 | 75 | 100 | 3 |
| A | Corporate Accounting | 7 | 3 | 25 | 75 | 100 | 5 |
| A | Information Technology in Business | 6 | 3 | 25 | 75 | 100 | 3 |
| A | Marketing Management | 6 | 3 | 25 | 75 | 100 | 4 |
| B | Elective I: | 5 | 3 | 25 | 75 | 100 | 3 |
| SEMESTER-II | | | | | | | |
| A | Operation Research | 6 | 3 | 25 | 75 | 100 | 5 |
| A | Business Environment & Ethics | 5 | 3 | 25 | 75 | 100 | 4 |
| A | Advanced Cost Accounting | 6 | 3 | 25 | 75 | 100 | 5 |
| A | Business Research Methods | 5 | 3 | 25 | 75 | 100 | 5 |
| A | Computer Applications Practical's-I (Ms Word, PowerPoint, Ms Excel) | 4 | 3 | 40 | 60 | 100 | 4 |
| B | Elective-II | 4 | 3 | 25 | 75 | 100 | 3 |
| SEMESTER-III | | | | | | | |
| A | Income Tax Law & Practice | 6 | 3 | 25 | 75 | 100 | 5 |
| A | Accounting for Decision Making | 6 | 3 | 25 | 75 | 100 | 5 |
| A | Financial Management | 5 | 3 | 25 | 75 | 100 | 4 |
| A | Internet & E-commerce | 5 | 3 | 25 | 75 | 100 | 3 |
| A | Computer Applications Practical's-II (Internet and Tally) | 4 | 3 | 40 | 60 | 100 | 4 |
| B | Elective-III:Research Aptitude | 4 | 3 | 25 | 75 | 100 | 3 |
| B | Elective-IV:Facets of Commerce-I | 4 | 3 | 25 | 75 | 100 | 3 |
| SEMESTER-IV | | | | | | | |
| A | Human Resource Management | 6 | 3 | 25 | 75 | 100 | 4 |
| A | Indirect Tax | 6 | 3 | 25 | 75 | 100 | 5 |
| A | Project work and Viva- voce | 18 | 3 | 40 | 160 | 200 | 10 |
| Total | | | | - | - | 2200 | 90 |

LIST OF ELECTIVES

List of Group of Elective Papers

Group A

- 1. Principles of International Trade**
- 2. Teaching Aptitude**
- 3. Research Aptitude**
- 4. Facets of Commerce - I**

Group B

- 1. Portfolio Management**
- 2. Strategic Management**
- 3. Logistics and Supply Chain Management**
- 4. Facets of Commerce – II**

Group C

- 1. Service Marketing**
- 2. Business Case Study**
- 3. Financial Statement Analysis**
- 4. Futures and Options**

Group D

- 1. International Finance**
- 2. Crisis and Disaster Management**
- 3. Investment Management**
- 4. SPSS Package and Its applications in Research**

Group E

- 1. Accounting Standards and Information**
- 2. Industrial Law**
- 3. Travel and Hospitality Services**
- 4. Business Process System**

SEMESTER-I

MANAGERIAL ECONOMICS

UNIT- I

Nature and Scope of Managerial Economics in relation with other disciplines- Role and Responsibilities of Managerial Economist -Goals of Corporate Enterprises: Maximization of profit - Value of enterprise – Role of managerial economics

UNIT- II

Demand analysis -Demand determinants–Demand distinctions–Elasticity of demand–Types, methods–Applications –Demand forecasting for industrial goods –Consumer goods –Consumer durables–Factor influencing elasticity of demand.

UNIT –III

Cost and production analysis -Cost concepts –Cost and output relationship-cost control –Short run and Long run -cost functions-production functions –Break-even analysis-Economies scale of production.

UNIT- IV

Pricing and output decisions in different market situations –Monopoly and Duopoly competition- Perfect and Imperfect Pricing policies.

UNIT –V

Business cycles –National income, monetary and fiscal policy –Public finance. TRIM's-Intellectual Property rights –TRIP's –Industrial Sickness –causes–remedies.

Reference Books

1. Maheswari and Varshney : Managerial Economics
2. P.L.Metha -do-
3. G.S.Gupta: -do –
4. D.Gopalakrishnan: -do–
5. B.M.Wali & Kalkundrikar: -do –

Note: Question paper shall cover 100% Theory

CORPORATE ACCOUNTING

UNIT –I

Preparation of Final accounts –Schedule VI Part I and Part II –Profit prior to incorporation – Managerial remuneration –Dividend declaration out of the past and the current profits–Issue of Bonus shares–Preparation of Balance Sheet.

UNIT –II

Amalgamation–Absorption (Excluding inter–company holdings) –External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

UNIT –III

Holding company accounts excluding inter-company holdings –Liquidation of companies.

UNIT -IV

Accounts of Banking companies and Insurance Companies.

UNIT –V

Inflation accounting–Human resource accounting–Principles of Government accounting – Responsibility accounting.

Reference Books

1. M.C. Shukla & T.S.Grewal: Advanced Accounting
2. R.L.Gupta : Advanced Accounting
3. Jain & Narang-: Advanced Accounting

Note: Question paper shall cover 20% Theory and 80% Problems.

INFORMATION TECHNOLOGY IN BUSINESS

UNIT – I

Hardware and software: Computer systems – Importance of Computers in business – data and information – Data processing, data storage and data retrieval capabilities – Computer applications in various areas of business – Computer related jobs in business – Recent developments in Hardware and software – Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband.

UNIT - II

Types of computer systems – Micro, Mini, Mainframe and Super computers – Analog, Digital and Hybrid computers – Business and Scientific computer systems – First, Second, Third and Fourth Generation computers – Laptop and Note book computer.

UNIT - III

Data processing systems- batch, online and real time system – Time-sharing – Multi programming and Multi processing systems – Networking – Local area and wide area networks.

UNIT - IV

Components of computer system – input, output and storage devices – Software – System software and application software programming languages – Machine languages – Assembly languages – High level languages – Flow chart – system flow chart and program flow charts – Steps in developing a computer program.

UNIT - V

E-commerce – Internet – Intranet - Extranet – email its uses and importance- World Wide Web sites .

Note : Question Paper Shall covers 100% Theory

BOOKS FOR REFERENCE :

1. Computers and Commonsense : Roger Hunt and John Shellery
2. Using Micro computers : Brightman and Dimsdale
3. P.C. Software made simple : R.K. Taxali
4. Introduction to Computers : Alexis and Mathews Leon
5. Information Technology in Business : R. Panameshwaran

MARKETING MANAGEMENT

Unit-I

Definition and Meaning of Marketing and Marketing Management-Scope of Marketing Management -Nature and Importance of Marketing Management –Problems of Marketing Management-Difference between Sales- Management and Marketing Management-Functions of Marketing Management –Principles of Marketing Management-Marketing Organisation Structure.

Unit-II

Product Development –New Product Planning and Development –Steps in New Product Development –Management of Product Life Cycle –Product Line and Product Mix Strategies – Pricing –Objectives of Pricing Decisions –Factors influencing Pricing Decisions –Process of Price determination –Kinds of Pricing.

Unit-III

Channels of Distribution –Meaning -Basic channels of distribution-Selection of a suitable channel -Factors Influencing Selection of a channel- Middlemen in distribution-Kinds –Functions - Elimination of Middlemen- Arguments in favour of and against.

Unit-IV

Sales promotion -Meaning and Definition-Objectives and Importance of Sales Promotion - Causes for Sales Promotion Activities -Types of Sales Promotion Programmes -Salesmanship and Personal Selling -Steps in selling -essentials of Salesmanship-Importance of Salesmanship - Qualities of a good salesman.

Unit-V

Meaning and Definition of Advertising -Advertising and Publicity-Objectives of Advertising –Functions -Advantages of Advertising -Advertisement copy -Qualities of a good copy -Elements of a Advertising copy-Objections against Advertisement copy -Media of Advertisement -Factors governing the selection of the Media-Advertising Agencies -Meaning and Definition -Benefits or Services of an Advertising Agency.

Reference Books

1. Marketing Management : C.B.Mamoria and Joshi
2. Marketing management :Dr.C.B. Gupta and Dr.N. Rajan Nair.
3. Marketing Management: Philip Kotler
4. Modern Marketing: R.S.N.Pillai & Bagavathi
5. Fundamentals of Marketing: William J.Stanton

SEMESTER-II

OPERATION RESEARCH

Unit I:

Operations Research Introduction – Characteristics of O.R - Scientific methods in O.R – Necessary of O.R in Industry – O.R and Decision Making – Uses and limitations of O.R. Linear Programming Problem – Formulation of L.P.P – Graphical solutions of L.P.P. Simplex Method – Charnes Penalty Method (or) Big – M Method

Unit II:

The transportation Problems – Basic feasible solution by L.C.M – NWC- VAM- optimum solutions – unbalanced Transportation problems. The Assignment Problems – Assignment algorithm – optimum solutions – Unbalanced Assignment Problems- Travelling Salesman problem.

Unit III:

Queueing Theory – Introduction – Queueing system – Characteristics of Queueing system – symbols and Notation – Classifications of queues – Problems in (M/M/1) : (∞ /FIFO);(M/M/1) : (N/FIFO) Models

Unit IV:

Inventory control – Types of inventories – Inventory costs – EOQ Problem with no shortages – Production problem with no shortages – EOQ with shortages – Production problem with shortages.

Unit V:

CPM /PERT – Introduction – Network and basic components – Rules of Network construction – Time calculation in Networks – CPM. PERT –Time calculations– Problems-Difference between CPM&PERT.

Text Book:

1. Operations Research – Kandiswarup, P. K. Gupta, Man Mohan, S. Chand & Sons Education Publications, New Delhi, 12th Revised edition.

References:

1. Operations Research – Prem Kumar Gupta D. S. Hira, S. Chand & Company Ltd, Ram Nagar, New Delhi
2. Operations Research Principles and Problems: S. Dharani Venkata Krishnan, Keerthi publishing house PVT Ltd.

BUSINESS ENVIRONMENT AND ETHICS

Unit - I

International Business Environment : Nature - Importance - Scope - Framework for Analyzing International Business Environment - Geographical, Economic, Socio -Cultural- Political and Legal Environment - Trade Blocs Socio- Cultural- Political and Legal Environment - Trade Blocs Forms of Integration: Economic Integration of Developing Countries- SAARC- SAPTA- Indo Lanka Free Trade Agreements.

Unit - II

Management of Ethics - Ethics analysis [Homer 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

Unit - III

Multinational Corporations: Definition and Meaning- Importance of MNC's- Benefits of MNC's- Technology Transfers- Importance and Types Multinationals in India : International Investment- Significance and Types of Foreign Investment- Foreign Investment in India- Foreign Investment by Indian Companies.

Unit - IV

World Trade and International Competitive Environment: Introduction- International Trade Theories- The Theory of Comparative Advantage- Newer Trade Theories- Porter's Theory of Competitive Advantage Trade Policy and National Priorities: Promoting Industrialization- Protecting Employment and Consumers- Promoting National Interests International Regulation of Trade : Globalization and the World Trading System.

Unit - V

International Financial Markets : Introduction- Development of the International Monetary System - Foreign exchange in the contemporary Environment - Global Markets for Corporate Control- Mergers and Acquisitions- The Global Financial Environment and Developing Countries Global Competitiveness : Indicators of Competitiveness- Competitive Advantage of Nations

Reference books:

1. Anant K. Sundaram and J.Stewart Black- The International Business Environment: Text and Cases, Prentice Hall of India, 2003.
2. Francis Cherunilam- *International Business: Text And Cases*, PHI Learning Private Limited, New Delhi, 4th Revised Edition(2010)
3. Justin Paul- *Business environment Text and cases*, Tata Mcgraw Hill Publishing Co ltd, New Delhi, First Reprint (2006)
4. Charles WL Hill- Arun Kumar Jain- *International Business: Competing In The Global Market Place*, Tata Mcgraw-Hill Publishing Co ltd, 6th Edition (2009)

ADVANCED COST ACCOUNTING

Unit I

Installation of costing system – Management Control and Information System – Cost reduction and cost control techniques – Control over wastages, scrap, spoilage and defectives- CASB(Cost Accounting Standards Board) & standards.

Unit II

Costing methods – Product Costing – Process Costing – Treatment of Equivalent units – Inter-process profit activity based costing

Unit III

Standard costing – Setting standards – Variance Analysis and reporting – Material, Labour, Overhead – Sales and Profit variance

Unit IV

Service costing – Characteristics – Objectives – Transport costing – Power House costing – Cinema House costing – Canteen costing.

Unit V

Reconciliation of Cost Accounts with Financial Accounts – Need for reconciliation – Reasons for Disagreement in profit – Procedure of Reconciliation.

Note: The question paper shall consist of 40% Theory and 60% problem.

Books for Reference

1. S.P. Jain & R.L. Narang – Advanced Cost Accounting, Kalyani Pubhshar, Ludhiana.
2. S.P. Iyengar, Cost Accounting – Sultan Chand & Sons New Delhi.
3. Dr. S.N. Maheswari – Advanced Cost Accounting, Sultan Chand and Sons, New Delhi.
4. R.S.N. Pillai and V. Bagavathi – Cost Accounting, S. Chand and Company Ltd. New Delhi.
5. B.S. Khanna, I.M. Pandey, G.K. Ahuja and M.N. Arora – Practical Costing, S.Chand and Company, Ltd., New Delhi.

BUSINESS RESEARCH METHODOLOGY

Unit I

Business Research – Meaning – Scope and significance – Utility of business research – Qualities of good researcher – Types of research – Research Process – Characteristics of good research.

Unit II

Problem identification, selection and formulation of research problems – Research Design – Meaning, need, features of good design – Different types of Research design – Developing a research plan – Hypothesis – meaning and significance – Framing and testing of Hypothesis.

Unit III

Sampling – meaning and significance – Methods and techniques – Sample size – Sampling error. Methods of data collection – Primary data and Secondary data – Questionnaire, Interview, Observation and E-mail surveys – Internet sources – Web sites available for data collection.

Unit IV

Measurement and scaling techniques – Rating scales – Attitude scales – Likert, Thurstone and Guttman Scales - Processing and analysis of data – Editing and coding – Transcription and Tabulation – Pilot study and Pre-testing – t-test, F test, Chi- Square Test, One way ANOVA, Correlation, Regression and Multiple Correlation(Theory only)

Unit V

Interpretations and report writing – Layout of the report – Types of reports – Steps in writing a report – Evaluation of report.

Note: Question paper shall cover 100% theory

Books for Reference

1. Research Methodology – C.R.Kothari
2. Research Methodology – P.Ravilochanan, Margham Publications
3. Business Research Methods – Emory
4. A Guide to Projects – P.Ravilochanan, Margham Publications.

COMPUTER APPLICATION PRACTICAL'S – I

MS WORD

1. Type a cost audit report and perform the following:
A) Right alignments, Bold the important words.
B) Center align the second paragraph and perform italics for the important words.
C) Change third paragraph into two column paragraph.
D) Insert page numbers at the bottom, Insert date, time and heading in the header section.
E) Character spacing for side headings.
2. Prepare a questionnaire (minimum 15 questions) in your area of specialization Marketing/ Finance / HR.
Use bullets & numbering
Check the spelling according to British English
Use thesaurus to replace a word
Use drop cap
3. Type a sample research report and perform the following functions:
Insert symbols, caption, page break, justification of text, indent a text, rearrange paragraphs using mouse.
4. Type a published horizontal form of a balance sheet of a company and perform the following
Tables: - insert, delete rows & columns
Borders: -top & bottom only
Auto format tables - Change backgrounds to differentiate heading of the table with others.
5. Identify an organization and prepare an organizational chart prevailing in that concern.
6. Prepare a table showing Employees Performance appraisal system, using the following for:
Use auto format for tables.
Change the text color of the headings.
Sort the employees in the alphabetical order.
Link the employees' address using hyperlink.
Merge two cells.
7. Using three column format type any 5 differences between Cost, Financial and Management Accounting.
8. Prepare a diagrammatic representation showing the Elements of Cost, using auto shapes.
9. Prepare an attractive Advertisement to create a demand for a particular Accounting Package by using 3D effects, Clip arts, Stars, Banners in Auto shapes.
10. Perform mail merge operation for sending notice to share holders for AGM.
11. Type your curriculum vitae and perform Template and indent the text.

MSPOWER POINT

1. Draw diagrams of different packing labels in MS Word and display it in PowerPoint.
2. Create contents of a sample research report on your area of specialization.
3. Prepare a PowerPoint Presentation for the following:
a) Product Advertisement, b) Company Advertisement

Using hyperlink to all slides, different animation effect for text & pictures,
fully automatic – timing – 2 Minutes

MS EXCEL

1. Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following:
 - Delete the customer who had closed the A/c.
 - Insert a row in between the 1st & 2nd customer.
 - Insert a column in between Address & Email ID and Name it as Telephone Number
 - Hide the column 'Address'
2. Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address]
 - Copy the production department employees in sheet number 2.
 - Copy the details of the employees staying in Coimbatore city.
 - Find the person who is getting a maximum salary.
3. Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.
4. Prepare an excel sheet under the main heading of assets & liabilities and perform the following:
 - Select a column and change the number format to Rupees and paise (0.00) format.
 - Change a particular range of cells font as bold
 - Select a row and hide it.
 - Use shortcut key and go to sheet 3 and select a cell.
 - Prepare a bin card for the issues & purchases made during the particular month use Auto format wizard.
5. Calculate the income tax of an individual with your own figures
6. Prepare a trend analysis of a product whose year and sales figures are given (10 years).
7. Prepare a break-even chart using Chart Wizard.
8. Collect EPS and Market price of the shares, NAV and Turn over of 10 different companies from the leading business dailies and enter in a table. Calculate the price earnings per share. Copy it into different sheets in the name of each company use copying, count function and statistical functions.
9. Find the correlation between demand and price of a product.
10. Create a table showing the following:

| | | |
|------------------------------|----------------------------|---------------------|
| 1) Years (Minimum 5 years) | 2) Profit | 3) Depreciation |
| 4) Profit after Depreciation | 5) Tax | 6) Profit after tax |
| 7) Cash Inflows | 8) Cumulative cash inflows | |

Of a project and find it's **Payback Period**.
12. Prepare Final accounts of a banking company's in the new format using excel.

SEMESTER-III

INCOME TAX LAW & PRACTICE

Unit I

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 and Importance - Computation of income from Salary and House property.

Unit II

Computation of income from capital gains – income from Business and Profession – income from other sources

Unit III

Assessment of individual and HUF – Set-off and Carry forward of Losses.

Unit IV

Assessment of income of Firms and Companies – Usage of different types of forms for tax returns – Limited Liability Partnership – Meaning and Importance

Unit V

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

Books Recommended

1. Income Tax Law and Accounts – H.C. Mehrotra.
2. Direct Tax Law and Practice – Vinod K.Singhania.
3. Direct Taxes Practice and Planning – B.B.Lal
4. Income Tax Law and Practice – Sukumar Bhattachary.

ACCOUNTING FOR DECISION MAKING

Unit I

Management Accounting – Meaning and definition – Objectives – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – Utility and limitations of Management Accounting – Position of Management Accountant in the organization.

Unit II

Financial Statement Analysis – Common size statements – Comparative financial statements– Trend Percentages – Accounting Ratios.

Unit III

Analysis of Fund Flow and Cash Flow.

Unit IV

Budget and Budgetary control – Preparation of Functional Budgets – Types of Budgets – Fixed and Flexible Budgets – ZBB and its relevance in decision making.

Unit V

Marginal Costing – Cost volume Profit Analysis – Application of Marginal costing in Managerial Decision making – Break -even point Analysis.

Note: The question paper shall consist of 40% Theory and 60% problem.

Books for Reference

1. Hingorani, Ramanathan, Grewas – Management Accounts, Sultan Chand and Sons, New Delhi.
2. Dr. S.N. Maheswari – Principles of Management Accounts, Sultan Chand and Sons, New Delhi.
3. Kaplan, Advanced Management Accounts, Pearson Education, New Delhi.
4. Manmohan & Shiv. N. Goyal – Sahitya Bhawan, Agra.
5. Guruprasad murthy – Himalaya Publishing House, Mumbai.

FINANCIAL MANAGEMENT

Unit I

Financial Management – Meaning – Nature and scope – objectives – Financial Decisions – Functions of financial manager – sources of finance – short-term and Long – term finance.
Time value of money – present value, future value and compound techniques.

Unit II

Cost of capital – Meaning – Significance – concepts – cost of debt, preference shares, equity and retained earnings – weighted average cost of capital.
Capital Budgeting – Meaning – Significance – Methods of ranking investment proposals – payback period, Net present value, internal rate of return and Accounting rate of return.

Unit III

Leverage – Meaning – Type of leverage – Financial, operating and combined leverage – EBIT– EPS.
Capital structure – Meaning – Significance – Theories of capital structure – Net Income approach – Net operating Income approach – MM Hypothesis – Traditional Approach –Determinants of capital structure.

Unit IV

Dividend Theories – Walter’s model, Gordon and MM’s model – Forms of dividends – factors determining dividend policy – stability of Dividend policy.

Unit V

Working capital Management – Meaning – objectives – Factors affecting working capital requirement – Sources of working capital.
Management of working capital components – cash management – Receivables management – Inventory management.

Note: Question paper shall cover 60% Theory and 40% problems.

Books for Reference

- | | | |
|---|---|-----------------------------------|
| 1. Financial Management | – | I.M.Pandey |
| 2. Financial Management | – | Khan and Jain |
| 3. Financial Management | – | S.N.Maheswari |
| 4. Fundamentals of Financial Management | – | Van Horne |
| 5. Financial Management | – | C.D.Balaji (Margham Publications) |

INTERNET AND E-COMMERCE

Unit I

E-Commerce – Electronic Commerce Framework – Electronic Commerce Media Convergence – The anatomy of E-Commerce Applications – Components of I Way – Network Access Equipment – Global Information Distribution Networks – Internet Terminology – NSFNET: Architecture and Components – National Research and Educational Network.

Unit II

Electronic Commerce and World Wide Web: Architectural Frame Work for E-Commerce – www.architecture – Hypertext publishing – Consumer oriented Applications – Mercantile process models – Consumer’s perspective – Merchant’s perspective – Electronic Payment System (EPS) – Types – Designing EPS – Smart Cards and EPS – Credit Cards and EPS.

Unit III

Electronic Data Interchange (EDI): Applications – Security and Privacy issues – Software Implementations – Value Added Networks – Internal Information System – Work-flow Automation and Co-ordination – Customization – Supply Chain Management.

Unit IV

Net banking – Transfer of funds through NEFT, RTGS – Online share trading – MONDEX E-Payment – Cyber crimes – Cyber Security

Unit V

Multimedia and Digital Video: Concepts – Digital Video and E-Commerce – Video Conferencing – Frame Relay – Cell Relay – Mobile Computing – Framework – Wireless Delivery Technology – Cellular-Data Communication Protocols.

References Books

1. E-Commerce & E-Business, Dr. C.A. Rayudu – Himalaya Publishing House.
2. Frontiers of Electronic Commerce, Ravi – Kalakota, Andrew Winston.
3. E-Commerce, A Managerial Perspective – P.T. Joseph.
4. Electronic Commerce and Applications, Baskar – Mc Graw-Hill Education India
5. Business on the Net: What’s and How’s of E-Commerce, Agarwala K.N. and Deeksha Agarwala, Macmillan, New Delhi.

COMPUTER APPLICATIONS PRATICALS –II
(Tally and Internet)
INTERNET

1. Connect the Internet through a browser.
2. Create an E-mail ID.
3. Send an email to your friend and check mail inbox and other facilities in your mailbox.
4. Learn how to use search engines and list some of your search results.
5. Visit any of the stock exchanges website and collect the information regarding share price.
6. Visit www.rbi.com and download some information.
7. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.
8. Visit a website for an online marketing and write the procedures to place an order
9. Discussion forums and E-groups.
10. Visit the website of National Informatics Centre, Go to the ministry of Finance and Collect information regarding Economic Survey & Union Budget.
11. Visit the website of www.data.gov.in.

COMPU

TALLY

1) Create a Company with all relevant details including VAT options

Creating Ledger

2. Create the ledgers under appropriate predefined groups

| | |
|--|-------------------------|
| Cash a/c | Computer sales a/c |
| Buildings a/c | Machinery a/c |
| Furniture a/c | Commission received a/c |
| Printer purchase a/c | Commission paid a/c |
| Rent received a/c | Salary a/c |
| Rent paid a/c | Indian bank a/c |
| Wages a/c | Sales returns a/c |
| Capital a/c | Depreciation a/c |
| Purchase returns a/c | |
| John & Co. a/c (purchased goods from this company) | |
| Ram agency a/c (sold goods to this company) | |

3. Create vouchers and view Profit and loss a/c and Balance sheet for the following:

Hindustan Ltd. started the business on 01-04-....

1. Contributed capital by cash Rs 2, 00,000
1. Cash deposited in Indian bank Rs 50,000
2. Credit purchases from Krishna traders Rs. 20000 invoice no 12
3. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4. Credit purchase from KRISHNA traders Rs 20000 invoice no 14
5. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8. Credit sales to RAVI & Co Rs 50,000 inv no 1
9. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10. Cash sales Rs 20,000 inv no 3
11. Credit sales to RAVI & Co Rs 50,000 inv no 2
12. Credit sales to RAVI & Co Rs 50000 inv no 5
13. Goods returned by RAVI & Co Rs 5000 inv no 1
14. Goods returned by KUMAR & Co Rs 5000 inv no 1
15. Payment made by cheque to KRISHNA TRADERS Rs 30,000 ch no 505580
16. Payment made by cheque to PRAVIN TRADERS Rs 30,000 ch no 505592
17. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash

3. Paid to petty cash by cash Rs.1000
4. Furniture purchased Rs.20000
5. Salaries paid Rs. 10000
6. Rent Rs.4000
7. Electricity charges Rs.3000
8. Telephone charges Rs.3500
9. Cash purchases Rs.5000

Payments made by petty cash

10. Conveyance Rs.150
11. Postage Rs.100
12. Stationeries Rs.200
13. Staff welfare Rs.100
14. Stationeries purchased from Sriram & Co 1500 on credit
15. Depreciation on furniture 10%

4. Emerald & Co., started a business of home appliances from 1-4_....

01-04 received cash for capital 5, 00,000

07-04 credit purchases from LG Limited invoice no 123

| | | |
|------------|--------|------------|
| Ovan | 100nos | at Rs 800 |
| Mixies | 100nos | at Rs 1000 |
| DVD player | 100nos | at Rs 1500 |
| Fridge | 100nos | at Rs 2000 |

10-04 Credit Sales to AMN invoice no 1:

| | | |
|------------|-------|------------|
| Ovan | 70nos | at Rs 1000 |
| Mixies | 70nos | at Rs 1500 |
| DVD player | 70nos | at Rs 2000 |
| Fridge | 70nos | at Rs 2500 |

+TNGST 4% ON TOTAL SALES

10-04 Cash Sales invoice no 2:

| | | |
|------------|-------|------------|
| Ovan | 10nos | at Rs 1000 |
| Mixies | 10nos | at Rs 1500 |
| DVD player | 10nos | at Rs 2000 |
| Fridge | 10nos | at Rs 2500 |

+TNGST 4% ON TOTAL SALES

CASH discount 5%

15-4 Paid cheque to LG limited Rs 2,00,000

15-4 Received cheque from AMN&co Rs 3,00,000

Payment made by cash

Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000
Wages Rs 7000, Carriage inward Rs 1500.

25-04 Payment made by petty cash

Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200

30-04 Journal depreciate 10% on furniture:

Prepare Trading Profit and Loss Account and Balance sheet.

5. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for The Year Ending –

| | Rs. | | Rs. |
|------------------|--------|--------------------|--------|
| Stock | 9,300 | Misc. income | 200 |
| Repairs | 310 | Purchases | 15,450 |
| Machinery | 12,670 | Purchase return | 440 |
| Furniture | 1330 | Sales return | 120 |
| Office expenses | 750 | Sundry creditors | 12,370 |
| Trading expenses | 310 | Advertisement | 500 |
| Land & Building | 15,400 | Cash in hand | 160 |
| Bank charges | 50 | Cash at bank | 5,870 |
| Capita | 24,500 | Sales | 20,560 |
| Loan | 5,000 | Sundry expenses | 150 |
| Closing stock | 7,580 | Insurance | 500 |
| | | Traveling expenses | 200 |

INVENTORY VALUATION

6. From the Information given below create unit of measurement, stock groups and stock items

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4.dailynews paper 5. Hot drinks 6. Stationeries 7. Vegetables

Stock items:

| Item | Qty | Rate | Units |
|-------------|-----|------|-------|
| Boost | 25 | 80 | nos |
| Sports star | 20 | 15 | nos |
| Potato | 260 | 30 | kgs |
| Star dust | 20 | 25 | nos |
| The Hindu | 50 | 3.25 | nos |
| Tomato | 150 | 15 | kgs |
| Fanta | 10 | 25 | lit |
| Dinamalar | 40 | 2,50 | nos |
| Coco | 55 | 120 | nos |
| Horlicks | 60 | 70 | nos |
| India today | 10 | 10 | nos |
| Lactogin | 10 | 100 | nos |

CONSOLIDATION OF ACCOUNTS

7. Bharath Agencies, A Wholesaler Gives The Following Information:

Opening balances:

| | | |
|-------------------------|---------------|------------|
| Capital: 20, 00,000 | cash at bank: | 10, 00,000 |
| Cash in hand: 5, 00,000 | furniture: | 5, 00,000 |

Bharath agencies are dealing in stationeries. The selling prices are as follows;

| | | | |
|----------|------------------|--------|------------------|
| Pen | Rs 35 per dozen | pencil | Rs. 30 per dozen |
| Ink pens | Rs 140 per dozen | | |

The following transactions take on a particular date:

- 1.purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
- 2.purchased 200 dozens of pencils from Gughan bros.@ Rs.21.50 per dozen for credit less discount of Rs 100
- 3.sold 10 dozens of pens to Dharma bros. For cash
- 4.sold 10 dozens of pens to Bema bros for credit
- 5.sold 50 dozens of pencils to Arjuna bros.
- 6.purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

Stores ledger, Trading account, Income statement, Balance sheet

Account summary Ignore dates

8. RATIO ANALYSIS

Enter the following details comment upon the short-term solvency position of the company: Working capital Rs 20560492

Cash 14500

Bank 18500

Debtors 518260

Creditors 429337

Sales 515252

Purchases 433310

Stock 125982

Net profit ...?

9. Create stock items, stock groups, sales categories, godowns, units of measure.

| Stock | Category | Group | Go down | Unit of measure | Std cost | Sell Price | Op. Qty | Total Value |
|-------------------|-----------------|--------------|----------------|------------------------|-----------------|-------------------|----------------|--------------------|
| Inter Celeron | Processor | Celeron | Mumbai | Nos. | 15000 | 20000 | 2 | 30000 |
| Intel Premium III | Processor | | Chennai | Nos | 20000 | 25000 | 3 | 60000 |
| Tally Silver | Accounting | Tally | Chennai | Nos | 20000 | 22500 | 5 | 100000 |
| Tally gold | Accounting | Tally | Chennai | Nos | 42000 | 45000 | 5 | 210000 |
| | | | | | | | | 400000 |

SEMESTER –IV
HUMAN RESOURCE MANAGEMENT

UNIT - I

Human resource Management - meaning, nature, scope and objective– Functions of Human resource Department- Personnel Policies and Procedures.-Theories X & Y – Organization structure.

UNIT – II

Human resource planning – Job analysis – Role analysis – Selection and Recruitment– Testing – Interview – Placement training – Promotion - Performance appraisal. Job evaluation and merit rating – Job satisfaction and morale (theories of motivations)- Scientific motivation and trainings.

UNIT - III

Job evaluation and merit rating -Human behaviour process – Perception learning – Motivational and personality Development- Definition of learning – Learning theories - Human relations - approaches to good human relations - Punishment.

UNIT - IV

Discipline – Meaning - Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressal Procedure.

UNIT – V

Industrial relations - Trade unionism - Grievance handling -Organization conflict – conflict in organizational behaviors – Individual aspect of conflict – Organizational conflict – Management of conflict – Leadership – Leadership theories.

REFERENCE BOOKS

1. P.C.Dinuvedi : Management of Human Resources
2. Fred Luthans : Organizational behaviours
3. Memoria - Personnel Management and Industrial Relations
4. VSP. Rao - Human Resource Management

INDIRECT TAXES

Unit I

Central Sales Tax Act, 1956 – Definition – Categories of sales – Sales Tax Liability – Registration – Levy and Collection of Sales Tax – Penalties and Prosecutions – settlement of Disputes.

Unit II

VAT and Service Tax – Categories of sales – Highlights of state sales tax VAT – Concession for small traders – Procedural provisions in VAT – Record of Input tax credit – Provisions of assessment and audit – Disadvantages and Pitfalls in VAT

Unit III

Service Tax Act – 1994 – Background and procedures to be followed – Appeals and revision– offences and penalties – service on which tax is payable.

Unit IV

Central Excise Duty Act 1985 – Law relating to central excise – Types of excise duties – Overview of Tariff – Rules for interpretation of tariff - Application of GIR in Tariff - Manufacture – Deemed manufacture - Manufacturer

Unit V

Customs Duty Act 1962 - Introduction to customs duty – Valuation for Customs duty – Customs procedures – Exemptions – Remission - Demands – Other Provisions in Customs

Books Recommended

1. Indirect Taxes: V.S.Datey, Tax mann Publishers Pvt. Ltd., New Delhi.
2. The Law of Central Sales Tax – TNGST manual: S.D.Singh.
3. Indirect Taxation: V.Balachandran.

PROJECT WORK GUIDELINES

1)A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2)CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

| | |
|---------------|----------|
| First Review | 15 Marks |
| Second Review | 15 Marks |
| Work Diary | 10 Marks |

—————
40Marks
—————

3)End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

| | |
|-----------------------|----------|
| External Examiner | 60 Marks |
| Internal Examiner | 60 Marks |
| Viva-Voce Examination | 40 Marks |

(Jointly given by the external and internal examiner) _____
160 Marks

GROUP A-1

PRINCIPLES OF INTERNATIONAL TRADE

Unit I

The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – Global Trade and Developing Countries.

Unit II

International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.

Unit III

Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade– Arguments for protection – Demerits of protection – Trade barriers.

Unit IV

International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – Foreign Investment by Indian companies.

Unit V

Multinational Corporation – Definition and Meaning– Importance of MNCS – benefits of MNCs – Criticism – Globalizations – Meaning – stages – Essential conditions for Globalization –Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization.

Books for References:

- 1.International Trade – Theory and Evidence – By James R.Markusen, James R.Melvin, William H.Kaempfer & Keith E.Maskus.
- 2.International Trade and Export Management – FrancisCherunilam
- 3.International Business – Francis Cherunilam
- 4.International Business – Subba Rao
- 5.Elements of International Business – S.N. Chary.

GROUP A-2

TEACHING APTITUDE

Unit – I

Teaching Aptitude – Teaching – Nature – Objectives – Characteristics – basic requirements – Learner’s Characteristics – Factors affecting teaching – Methods of teaching – Teaching aids – Evaluation systems

Unit – II

Reading comprehension – A passage to be set with questions to be answered

Unit – III

Communication – Nature – Characteristics – Types – Barriers and effective classroom communication

Unit – IV

Information and Communication Technology – Meaning – Advantages – Disadvantages – General abbreviations and terminology – Basis of internet and e-mailing

Unit – V

People and environment interaction – Sources of pollution – Pollutants and their impact on human life – Exploitation of natural energy resources – Natural hazards and mitigation

Note : Objective type Questions only

Books :

1. Teaching And Research Aptitude -Lal & Jain, K. C. Vashistha
2. UGC /NET/SET for Lectureship Exam Paper –GKP
3. Teaching & Research Aptitude-Sanjay Gupta

GROUP A-3
RESEARCH APTITUDE

Unit – I

Research – Meaning – Characteristics – Types – Steps of research – Methods of research – Research ethics - Paper – Article – Workshop - Seminar – Conference – Symposium – Thesis writing – Characteristics and format

Unit – II

Reasoning – Number series – Letter series – Codes – Relationships – Classification

Unit – III

Logical reasoning – Understanding the structure of arguments – Evaluating and distinguishing deductive and inductive reasoning – **Verbal Analogies:** Word analogy – Applied analogy – Verbal classification – Reasoning logical diagrams: Simple diagrammatic relationship – Multi diagrammatic relationship – Venn diagram – Analytical reasoning

Unit – IV

Data interpretation – Sources – Acquisition and interpretation of data – Quantitative and qualitative data – Graphical representation and mapping of data

Unit – V

Higher education system: Governance, Polity and Administration – Structure of the institutions for higher learning and research in Indi – Formal and distance education – Professional/ Technical and general education – Value education : Governance, Polity and Administration; Concept – Institutions and their interactions

Note : Objective type Questions only

Books :

1.UGC NET Digest Teaching and Research Aptitude (General Paper - I)
-Dr. M. L. Kamlesh

2.Practice Work Book - UGC NET/JRF/SLET Teaching & Research
Aptitude

Author :Sanjay Gupta

3.UGC - JRF & Lectureship Paper I Teaching and Research Aptitude
Author :Dr. M S Ansari

GROUP A-4
FACETS OF COMMERCE - I

Unit – I

Marketing Management – The evolution of marketing – Concepts of marketing – Marketing mix – Marketing environment – Consumer behaviour – Market segmentation – Product decisions – Distribution decisions – Promotion decisions – Marketing planning – Organizing and control

Unit – II

Financial Management – Capital structure – Financial and operating leverage – Cost of capital – Capital budgeting – Working capital management – Dividend policy

Unit – III

Business Management – Principles of management – Planning – Objectives – Strategies – Planning process – Decision making – Organizing – Organisational structure – Formal and informal organizations – Organisational culture – Staffing – Leading – Motivation – Leadership – Committee – Communication – Controlling – Corporate Governance and Business Ethics

Unit – IV

Business statistics - Data types – Data collection and analysis – Sampling- need – Error and methods of sampling – Normal distribution – Hypothesis testing – Analysis and interpretation of data – Correlation and Regression – Small sample tests – t-test – F test and Chi-square test- Data processing – Elements – Data entry – Data processing and Computer applications – Computer application functional areas.

Unit – V

International business – Theoretical foundations of international business – Balance of payments – international liquidity – International economic institutions – IMF- World bank – IFC – IDA- ADB – WTO – its functions and policies – Structure of India's foreign trade : Composition and direction – EXIM Bank – EXIM Policy of India –Regulation and Promotion of Foreign Trade

Note : Objective type Questions only

Books :

1. UGC NET – Commerce – Dr. L.N KOLI
2. UGC NET – Commerce – Sunetra

GROUP B-1 PORTFOLIO MANAGEMENT

Unit I: Portfolio Concept, Need, Types and Functions

Concept of Investment Portfolio – Need for Portfolio – Types of Investment Portfolios and their Features – Efficient Portfolios – Mutual Funds as Managed Portfolios – Functions of Portfolio Management – Portfolio Managers: Types and Functions.

Unit II: Portfolio Goals, Return & Risk Analysis

Portfolio Goals – Portfolio Goal differences of investors – Matching the Goals and Portfolios– Portfolio Return and Risk analysis: Measuring Portfolio Return – Concepts and Measures of Portfolio Risk: Systematic and Unsystematic risks and their measures – Portfolio Risk-Return Relationship – Risk and Diversification relationship.

Unit III: Portfolio Construction and Choice

Inputs for portfolio construction: Security Return, Security Risk and Correlation coefficients of returns of pairs of securities – Portfolio Return and Risk Data – Harry Markowitz Model – William Sharpe model – Portfolio Choice using indifference curves – Lagrange Multiplier Technique to spot the Dominant Portfolio – Constraints in portfolio construction – Strategies in portfolio construction: Lending and Leveraged portfolios – Zero Beta portfolios.

Unit IV: Pricing Theories

Capital Asset Pricing Model – Assumptions and Applications – Capital Market Line (CML) and Security Market Line (SML) and Equations thereof – Sharpe Theory of Capital Market: Overpriced and Under-priced assets – Arbitrage Pricing Theory: Concept and construction of APT portfolios.

Unit V: Portfolio Evaluation

Concept of Evaluation – Bench Mark Comparison – Measures for evaluation of managed portfolios: Treynor, Sharpe and Jensen measures – Timing and Selectivity – Performance attribution analysis – Portfolio Change – Active and Passive strategies – Formula Plans of Portfolio change.

Books for References

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

GROUP B-2

STRATEGIC MANAGEMENT

UNIT- I

Strategic management: Significant and benefits of strategic management. The concept of strategy: Strategy and tactics- elements of strategy- nature - levels of strategy Firm success: concept of the firm- determinants of success- structure-conduct-performance model. Sustainability of success: managing for today and tomorrow- dynamic changes. Strategic management process: strategic analysis - choice - implementation - evaluation and control - strategic management model - Mintzberg's model for strategic management. Characteristics of strategic management: creating the organization - creating and managing changes - creating value - ethics Approaches to strategic formulation: Strategy development processes- implication for strategy development- Delta model. Evolution of strategic management: Phases in the development of strategic management - strategic management in 21st century.

UNIT-II

Internal analysis: importance of internal analysis - criteria for determining strength - techniques for internal analysis SWOT analysis : steps - critical assessment - TOWS matrix Resources: Classification of resources : resources and competences - competences and competitive - dynamic competence Value chain: value chain analysis- conducting value chain analysis - usefulness of value chain analysis. Cost drivers: economies of scale. Knowledge and intellectual capital: Explicit knowledge- tacit knowledge- characteristics of knowledge product. Setting objective : financial and non financial objectives - categories of objectives - levels of objectives - problems in setting.

UNIT-III

Strategy formulation and choice: developing alternative strategies- generating strategic alternatives- criteria for generating alternatives- strategic orientation- role of strategist in generating alternative. Ansoff's product/ market grid-strategic analysis and choice The BCG matrix -building : analysis - strategic implication - critical assessment of BCG matrix Types of strategies: stability, growth - intensive - integration - vertical - diversification Elements of corporate strategy: style - resource allocation - diversification - financial decisions - managing strategic risk Managing strategic risk: assessing strategy- strategic risk profile-managing risk.

UNIT-IV

Strategy implementation: nature - importance - linkages between formulation and implementation Formulation of policies and procedures: resource allocation- short term objective/annual objectives- reward systems. Organizational structure : Importance -Principles design - Types of organizational structure Strategic leadership : Importance of strategic leadership - Role of a strategic leader Managing strategic changes: Nature- Types of managing strategic change Triggers of strategic change: Levin's force field analysis Approaches to managing strategic changes.

UNIT-V

Functional strategy: Meaning - Nature - Need for functional strategies Difference between functional and business strategy Strategic evaluation and control : Importance and criteria for strategic control - characteristics of effective evaluation and control system Mechanisms for strategic control : Benchmarking - MIS - PERTS - Key factor rating.

Reference Books:

- A. Azhar Kazmi "strategic management and business policy" Tata McGraw-Hill publishing company limited - New Delhi - 3rd Edition.
- B. P.Subba rao "business policy and strategic management" Himalaya publishing house - Mumbai-4 2nd Edition.

GROUP B-3
LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Unit - I

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory.

Unit - II

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century.

Unit - III

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain – Global Applications.

Unit - IV

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement-Systems and Values of Supply Chain .

Unit - V

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies - Certifications .

Reference Book:

1. G Raghuram & N Rangaraj, Logistics and Supply Chain Management - Cases and Concepts. Mac Millan.
2. Martin Christopher, Logistics & Supply Chain Management: Creating Value-Adding Networks, FT Press.
3. Janat Shah, Supply Chain Management: Text and Cases, 1st Edition, Pearson. Text Book: D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st Edition

GROUP B-4

FACETS OF COMMERCE – II

Unit – I Business environment – Meaning – Elements – Economic environment – Economic Policies – Economic Planning – Legal environment of Business in India – Competition policy – Consumer protection – Environment protection – Policy environment – LPG – Second generation reforms – Industrial policy and implementation – Industrial growth and Structural changes

Unit – II Financial and Management Accounting – Basic accounting concepts – Capital and Revenue – Financial statements – Partnership Accounts : Admission – Retirement – Death – Dissolution and cash Distribution – Advanced company accounts : Issues –Forfeiture – Purchase of Business – Liquidation – Valuation of shares – Amalgamation – Absorption and Reconstruction – Holding company accounts – Cost and management accounting : Ratio analysis – Fund flow analysis – Cash flow analysis – Marginal costing – BEP – Standard costing – Responsibility accounting

Unit – III Business economics – Nature – Uses – Concept of Profit and wealth maximization – Demand analysis – Elasticity of demand – Indifference curve analysis – Utility analysis and Laws of returns and Laws of variable proportions – Cost – revenue – Price determination in different market situation – Perfect competition – Monopoly – Pricing strategies

Unit – IV Human resource management – Concepts – Role and Functions – Planning – Recruitment – Selection – Training and Development – Succession Planning – Compensation : Wage and salary administration – Incentives – Fringe benefits – Morale and Productivity - Performance appraisal – Industrial relations in India – Health and safety Welfare – Workers participation in Management

Unit – V Banking and Financial Institutions – Importance of Banking to Business – Types of Banks – Functions – RBI – NABARD – Rural Banking – Banking sector reforms in India – NPA – E – Banking – IDBI – IFCI – SFC – UTI – SIDBI

Note : Objective type Questions only

Books:

1. UGC NET – Commerce – Dr. L.N KOLI
2. UGC NET – Commerce – Sunetra

GROUP C-1 SERVICES MARKETING

Unit I

Introduction – Growth of the Service sector – Characteristics of services – Classification of services – Designing of service – Blue printing – Building service aspirations.

Unit II

Marketing mix in services marketing – Seven ‘P’s – Product decision – Pricing strategies and tactics – Promotion of services – Distribution of services – Additional dimensions in services marketing – People, physical evidence and process.

Unit III

Effective management of services marketing – Managing demand and Supply through capacity planning and segmentation – Internal marketing of a service – External Vs Internal Orientation of Service Strategy.

Unit IV

Delivering Quality Service – Quality gaps – Customer expectations Vs Perceived service gap– Factors and techniques to resolve the gap – Quality standards, factors and solutions – Service performance gap – Key factors and strategies for closing the gap – External communication with customers – Promise Vs Delivery gap – Developing appropriate and effective communication about service quality.

Unit V

Marketing of services with special reference to financial services, health services, travel, hotel and tourism services, professional services, public utility services and educational services.

Books for Reference

1. Services Marketing, Dr.V. Balu, Sri Venkateswara Publications, Chennai.
2. Services Marketing and Management, B. Balaji, S. Chand and Co. Ltd., New Delhi.
3. The Marketing of Services, Hainemann, London.
4. Services Marketing, C. Lovelock, Prentice Hall Englewood Cliffs, London.
5. Services Marketing, S.M. Jha, Himalaya Publishing House, Mumbai.

GROUP C-2
BUSINESS CASE STUDY

Unit I

Case 1: Infosys technologies limited

Subject: Predictability, Sustainability and Profitability Models

Required: Comment on the appropriateness of the models used by infosys for market delivery. are they likely to be valid in the five years?

Website: www.infosys.co.in

Unit II

Case 2: HMT machine tools division

Subject: Global and Indian scenario

Required: Comment on the environmental changes that are critical to machine tools industries.

Website: www.hmt.co.in

Unit III

Case 3: Bharat heavy Electrical Limited

Subject: International operation in BHEL

Required: Examine the appropriateness of BHEL'S current strategies in the back ground of current international competition.

Website: www.bhel.co.in

Unit IV

Case 4: Hotel Taj West End, Bangalore

Subject: Service Strategy

Required: Analyse the distinctive service of taj west end. how should this be developed or change if taj want to achieve world class status

Website: www.tajhotel.co.in

Unit V

Case 5: Sterling Holiday Resorts**Subject:** Market Segmentation

Required: Develop a SWOT analysis of sterling. **Website:**

www.sterlingresorts.co.in

Reference Book:

- A) R. Srinivasan - *Case Study In Marketing*- Prentice ' Hall Of India Pvt Ltd, New Delhi-01 3rd Edition (2006).
- B) H. Kaushal - *Case Study Solutions Human Resource Development*- Macmillan Publishers India limited- 1st Edition (2004).
- C) "Business Standard India 2011"BS Books An Imprint Of Business Standard Ltd, New Delhi-

GROUP C-3

FINANCIAL STATEMENT ANALYSIS

Unit I

Financial Statement Analysis: Common-size statement Analysis - Comparative statement analysis of Balance sheet - Trend Analysis and growth of the firm for ten years. Inter- firm and Intra-firm Comparison

Unit II

Window Dressing : Creative Accounting- Window dressing of Income Statement Window dressing of Balance sheet Reporting and Measurement: Reporting and Measurement of Income- Reporting and Measurement of Assets and Liabilities

Unit III

Ratio Analysis - Determining Liquidity position of the company - Determining Solvency position of the Company Fund flow statement – Cash flow statement

Unit IV

Financial Reporting – Analysis- Financial reporting by Banking company- Financial reporting by NBFCs -Financial reporting by Insurance company

Unit V

Annual Report – A legitimate mode of Corporate Reporting- Interim reporting- Segment reporting -Report based on IFRS.

Reference Books:

- A. Gokul Sinha “*Financial Statement Analysis*”, PHI Learning Private Limited, New Delhi, First Edition (2009)
- B. John J Wild, Subramanyam K.R, Robert.F Halsey, “*Financial Statement Analysis*”, Tata McGraw-Hill Publishing Company Limited, New Delhi, Second Edition (2007)
- C. Pandey I.M, Ramesh Bhat “*Cases in Financial Management*”,Tata McGraw-Hill Publishing Company Limited, New Delhi, Second Edition (2005)
- D. David H. Marshall, Wayne W.MC Manus “*Accounting*” IRWIN Publication, Time Mirror Higher Education group , USA, Third Edition (2006)

GROUP C-4

FUTURES & OPTIONS

Unit I

Introduction: Exchange Traded markets- Over -The -Counter markets- Forward contract -Future Contract- Types of Traders Mechanics of Future Markets: Specification of future Contract- Convergence of future prices to spot price. Hedging Strategies Using Futures- Basic Principles- Cross Hedging- Stock index Futures- Rolling the Hedge Forward. Interest Rates: Types of Rates- Measuring Interest Rates- Zero Rates- Forward Rates-

Unit II

Determination of Forward and Future Prices: Investment assets and Consumption assets- Forward price for an investment asset- Future price of stock Indices- Expected future spot Prices Interest Rate Futures: Day count conventions- Quotations for Treasury bonds- Treasury bond Futures- Euro-Dollar futures. Swaps: Mechanics of Interest rate swaps- Nature- Valuation of interest rate swaps- Other types of Swaps

Unit III

Mechanics of Option Markets: Types of Options- Option Positions- Specification of Stock Options- The options clearing Corporations. Properties of stock Options: Factors affecting option prices- Assumptions and Notations- Upper and Lower bounds for option prices.

Unit IV

Exotic Options: Packages- Non standard American Options- Forward start options- Compound Options- Chooser options- Barrier options- Binary options- Look back Options- Asian options Options on stock indices, Currencies, and futures: Option pricing Formula- Currency Option- Future options- Valuation of Futures Options Real Options: Capital investment Appraisal- Risk-neutral valuation Frame work- Estimating Market Price of a risk.

Unit V

Interest Rate Derivatives: The standard Market Models- Interest rate caps and floors- Hedging Interest rate Derivatives.Short rate Models: Equilibrium Models- No-arbitrage models Interest Rate Trees: Tree building procedure.

Reference Book(s):

- A. John C.Hull- *Options,Futures and Other Derivatives* , Pearson Prentice Hall , 6st Edition.
- B. Vohra N.D and Bagri B.R- *Futures and Options*, 2nd Edition, McGraw Hill Publications, New Delhi

GROUP D-1

INTERNATIONAL FINANCE

Unit I

International Monetary and financial system : Meaning and Scope- Importance of International finance Bretton woods conference and afterwards - IMF and the World Bank- European Monetary system Hybrid system of Exchange rates Balance of Payment and International linkages : Balance of payments- its components -Principles International flow of goods : services- capital Coping with Current account deficit.

Unit II

Fundamental International Parity and Forecasting Exchange rates : Determination of exchange rate - Interest Rate Parity - Covered Interest Arbitrage Purchasing Power Parity :Principle Fisher Effect Forecasting rates : Efficient Market approach - Fundamental approach - Technical Approach Performance of the forecaster

Unit III

International Capital and Money Market Instruments : Euro bonds- Euro loans- GDRs- ADRs- IDRs- Repos- CPs Floating Rate Instruments: Loan - Syndication and Euro deposits International Markets : Forex market - Function- Structure - Spot market - Spot Rate quotation - Spot Forex trading - Cross Exchange Rate Forward market : Forward rate quotation - Forward Exchange rate in India

Unit IV

Financial Swaps: Introduction - Major types of swap structures - Motivations underlying swaps Evaluation of swap markets Future innovations - Interest rate swaps in the Indian market Currency and Interest rates futures : Introduction - Future contracts, markets and the trading process- Future Prices - Expected spot prices - Forward Prices - Interest rate futures - Hedging and Speculation Currency options: Introduction - Principles - options - Pricing models - OTC Market Practices Future options: Innovations with embedded options - Empirical studies of option pricing models - Currency options in India

Unit V

International Exposure and Management: Economic Exposure- measuring economic exposure - Determinants - Operating exposure - managing operating exposure - Financial Hedging Transaction Exposure: Forward Market Hedge - Money Market Hedge - Option Market Hedge –Swap Market Hedge - Exposure Netting Translation Exposure: Management of Translation Exposure - Hedging Translation Exposure - Balance Sheet Hedge - Derivatives Hedge Accounting implications of international activities : Accounting for foreign international currency transaction - Accounting for international operations

Reference Books -

- A. Cheol S.Eun, Bruce G.Resnick- "*International Financial Management*"- Tata McGraw-Hill Publishing Company Limited, New Delhi- Third Edition (2004)
- B. Apte P.G- "*International Financial Management*"- Tata McGraw-Hill Publishing Company Limited, New Delhi- Fourth Edition (2006)
- C. Maurice D.Levi - "*International Finance*"- Routledge Taylor and Francis Group, London and New York- Fifth Edition (2009).

GROUP D-2

CRISIS AND DISASTER MANAGEMENT

UNIT-I

Types and Effects of Disasters Types of disaster -natural and manmade: Cyclone, floods and landslides, fire and earthquakes - Forest Fires, Oil Fires and Terrorism Supply chain disasters. Issues and concern for different types of disasters.

UNIT-II

Disaster Mitigation and Preparedness Management issues related to disaster- Mitigation through capacity building, legislative responsibilities of disaster management- disaster mapping, assessment, predictor risk and vulnerability reduction, post disaster recovery and rehabilitation- disaster related infrastructure development.

UNIT-III

Disaster and Crisis Management Risk Assessment and Disaster Response, Quantification Techniques- Vulnerability Analysis- Insurance and Risk Management, Role of Financial Institutions in Mitigation- Psychological and Social Dimensions in Disasters, Trauma and Stress.

UNIT-IV

Agencies involved in Handling Crisis and Disastrous Situations Community Emergency Response Teams (CERTs)- Use of volunteers In-house disaster plans Role of businesses in disaster planning.

UNIT-V

Non-government Organizations (NGOs) Different roles of NGOs Role of Media in Disasters. Models of Disaster Management National and International Models of Disaster Management shift from disaster management practices towards an integrated disaster risk reduction approach in the context of sustainable development.

Referance books.

- 1.Haddow, G., and Bullock, J. (2005). Introduction to Emergency Management Butterworth-Heinemann. 2/e
- 2 .Brent W. Ritchie (2009). Crisis and Disaster Management for Tourism, Channel View Publications, Australia.
- 3 .Noji, E. K. (Ed.). (1997). The Public Health Consequences of Disasters. New York: Oxford University Press.
- 4 .Mukhopadhyay (2005). Crisis and Disaster Management Turbulence and Aftermath, New Age International (P) Ltd., New Delhi

GROUP D-3

INVESTMENT MANAGEMENT

Unit I Investment Concept, Types, Features and Functions

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.

Unit II Investment Goals, Return & Risk Analysis

Investment Goals: Return, Risk, Growth, Control and Tax-related goals – Goal differences of investors – Matching the Goals and Investments – Allocation of funds to different investments – Constraints and Strategies – Return and Risk analysis: Concepts and Measures of Return: Current Return, Holding Period Return – Concepts and Measures of Risk: systematic and unsystematic risks and their measures: Standard deviation, Variance and Beta– Risk-Return Relationship.

Unit III Investment Valuation Measures and Approaches

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-Earnings analysis.

Unit IV Investment Portfolios, Mutual Funds and Efficient Market Hypotheses

Portfolio Concept and Construction – Portfolio risk and Return – Efficient Portfolios – Portfolio Choice – Mutual funds: Concept, Need and Types – Random Walk Theory – Different Forms of Market Efficiency: Weak, Semi-strong and Strong forms and their tests.

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.

Note: The question paper shall consist of 40% Theory and 60% problem.

Books for References

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

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GROUP D-4

STATISTICAL PACKAGE FOR THE SOCIAL SCIENCES

Unit – I

A brief introduction to SPSS – Data Entry – Data view Spread sheet – Variable view spread - Storing and Retrieving Data Files - The Statistics Menus - Data File Handling
Generating New Variables - Running Statistical Procedures - Constructing Graphical Displays
- The Output Viewer - The Chart Editor - Programming in SPSS

Unit – II

Data description – Simple inference for continues data – Simple inference for
Categorical data – Description of data – Method of analysis

Unit – III

Reading data – Basic Structure of an SPSS Data File - Reading an SPSS Data File -
Reading Data from Spreadsheets - Reading Data from a Database - Reading Data from a Text
File Saving Data.

Unit – IV

Descriptive Statistics – Simple percentage analysis - Measures of central tendency -
Variability - Deviation from normality - Size and stability - Cross Tabulation and chi-square
analyses

Unit – V

Statistical Procedures - Summarizing Data. Frequencies Comparing Means - Paired-
Samples T Test - ANOVA Models - Univariate Analysis of Variance - Correlating Variables -
Bivariate Correlations - Partial Correlations - Regression Analysis - Linear Regression -
Nonparametric Tests

Books :

1. A hand book of statistical analysis with using SPSS – Sabineu landau & Brain S
Everit
2. SPSS Programming and Data management – Raynald Levesque
3. SPSS For Beginners – V Gupta

4. A Student Guide to The Statistical Package For The Social Sciences - Mathew Zagal

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GROUP E-1

ACCOUNTING STANDARDS AND INFORMATIONS

Unit -I

Introduction to IFRS : Meaning- Process of Standard Setting - Features - Advantages - Challenges - Current Perspective Format of IFRS In India : Framework of IFRS - Objectives - Characteristics - Elements.Presentation of Financial Statement IAS 1 : Definitions - Inventories IAS 2 - Cash Flow Statement IAS 7 Accounting Policies: Changes in Accounting Estimates and Errors IAS 8 - Events after the Reporting Period IAS 10

Unit -II

Accounting Treatment for Income Taxes IAS 12 : Property, Plant and Property IAS 16 - Leases IAS 17 - Revenue Recognition IAS 18 -Employee Benefits IAS 19 - Accounting for Government Grants and Disclosure of Government Assistance IAS 20 The Effect of Changes in Foreign Exchange Rates IAS 21 - Borrowing Costs IAS 23 - Related Party Disclosures IAS 24 - Retirement Benefit Plans IAS 26 Consolidated and Separate Financial Assets IAS 27 - Investments in Associates IAS 18 - Investment in Joint-Ventures IAS 31

Unit -III

Financial Instruments Presentation IAS 32: Earnings Per Share IAS 33- Interim Financial Reporting IAS 34- Impairment of Assets IAS 36. Provisions, Contingent Liabilities and Contingent Assets IAS 37 - Intangible Assets IAS 38 - Financial Instruments: Measurement and Recognition IAS 39 - Investment Property IAS 40 Agriculture IAS 41 : First Time Adoption of International Financial Reporting Standards IFRS 1 - Share Based Payment IFRS 2 - Business Combinations IFRS 3 - Non-Current Assets Held for Sale IFRS 5 - Financial Instrument - Disclosure IFRS 7 - Segment Reporting IFRS 8

Unit -IV

Introduction and Basic Concepts : Role and Purpose of Accounting Information System- Transaction Processing System - Professionalism and Ethics - Internal Controls Documentation Techniques: Flow Charting- Data Flow Diagramming- Real Modeling. System Analysis and Information Technology: Information System Concepts- XBRL- E-Business and Enterprise Resource Planning Systems

Unit -V

Business Processes : Sales / Collection Process - Acquisition / Payment Process Other Business Process- Business Process Management Accounting Information System :Computer Crime And Information Technology Security - Decision Making Models and Knowledge Management - Professionals Certification and Career Planning - Auditing and Evaluating the AIS.

Reference Book(s):

- A. Jasmine Kaur- *IFRS A Practical Approach* , Tata McGraw-Hill Education Pvt.Ltd., New Delhii, 1st Edition (2011)
- B. Robert Hurt, Calif State Poly Upomona., *Accounting Information System*, Tata McGraw-Hill Education Pvt.Ltd., New Delhii, 2nd International Edition.

GROUP E-2

INDUSTRIAL LAW

UNIT-I

Factories Act 1948 – Provisions relating to health,Safety, Welfare – Employment ofChild and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988.

UNIT-II

Trade Unions Act 1926 – Definition – Registration –Rights and Privileges Cancellation of registration - Political fund – Industrial Disputes Act 1947 – Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.

UNIT-III

Payment of Bonus Act 1965 – Meaning of Gross Profit– Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus – Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.

UNIT-IV

Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits –Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object – Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund –Workmen’s compensation Act 1923 – Employer’s liability and Non-liability – Ways open to workmen for claiming compensation – Disability – Partial – Permanent – Total disablement – Accusation – Diseases.

UNIT-V

The Payment of Gratuity Act 1972 – Gratuity – Scopeand coverage – Definition – Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946.

Reference Books:

1. N.D.Kapoor – Industrial Law
2. P.L.Mallick – Industrial Law.
3. Factory Laws applicable Tamilnadu by S.Vaidyanathan, Madras Book Agency.
4. S.MShukla and R.N.Saxena – Industrial Law
5. P.P.S.Gogna – Business and Industrial law

GROUP E-3

TRAVEL AND HOSPITALITY SERVICES

UNIT I

Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.

UNIT II

India – A Tourist Destination- Tourism Marketing:the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism

UNIT III

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.

UNIT IV

Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.

UNIT V

Behavioural profile of users – Market Information System for Hotels – Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.

Note : The Question Paper shall cover 100% Theory.

Books for Reference:

- 1.Tourism and Travel Management – Bishwanath Ghosh
- 2.International Tourism Management – A.K. Bhatia
- 3.Services Marketing – S.M.Jha

GROUP E-4

BUSINESS PROCESS SYSTEM

UNIT - I

Organizational behaviour- Foundations of Individual behavior-Perception and Individual decision making-values, attitude and job satisfaction.

UNIT - II

Foundations of group behaviour- Understanding work teams- Communication - Leadership.

UNIT - III

Foundations of organization structure - Technology - Work design and stress - Human resource policies and practices - Organisational Culture – Organisational Politics

UNIT - IV

Basic concepts and the need for BPR-Principles of BPR and the role of IT- BPR and restructuring the organization.

UNIT - V

Networked organization- virtual corporations.

Reference Books

1. R.Radhakrishnan and S.Balasubramanian “Buisness Process Reengineering: Text Cases”, PHI, 2008.
2. Stephen P.Robbins “Organizational behavior”, PHI, 12th edition, 2006.
3. Turban,Mclean,wetherbe,”Information Technology for management” John Wiely and Sons, 2001.
4. Ravi Kalakota and Marcia Robinson, “E-Business- Roadmap for Success- Pearson Education, 2000.
5. Vikram Sethi & William R King, “ Organizational transformation through business process reengineering”, Pearson education, 2006.

