

**CURRICULUM BOOKLET**

**M.Com. Programme**



**Department of Commerce**

**School of Business Management and Legal Studies,**

**University of Kerala**

**November 2015**

**DEPARTMENT OF COMMERCE, UNIVERSITY OF KERALA  
REVISED SCHEME AND SYLLABUS M.COM (CSS) DEGREE PROGRAMME**

**SEMESTER 1**

<b>SUBJECT CODE &amp; NAME</b>	<b>INTERNAL</b>	<b>EXTERNAL</b>	<b>TOTAL MARKS</b>	<b>CREDIT</b>
COM 511 Research Methodology	40	60	100	4
COM 512 Business Ethics & Corporate Governance	40	60	100	4
COM 513 Functional Areas of Management	40	60	100	4
<b>Elective:</b> COM 501 Quantitative Methods	40	60	100	4
<b>Elective :</b> COM 502 Management Information System & Computer Applications	40	60	100	4
<b>TOTAL</b>	<b>200</b>	<b>300</b>	<b>500</b>	<b>20</b>

**SEMESTER II**

<b>SUBJECT CODE &amp; NAME</b>	<b>INTERNAL</b>	<b>EXTERNAL</b>	<b>TOTAL MARKS</b>	<b>CREDIT</b>
COM 521 International Business	40	60	100	4
COM 522 E-Business	40	60	100	4
COM 523 Business Finance And Management Accounting	40	60	100	4
<b>Elective</b> COM 503 Operations Research	40	60	100	4
<b>Elective</b> COM 504 Communication for Business	40	60	100	2
<b>TOTAL</b>	<b>200</b>	<b>300</b>	<b>500</b>	<b>18</b>

### SEMESTER III

<b>SUBJECT CODE &amp; NAME</b>	<b>INTERNAL</b>	<b>EXTERNAL</b>	<b>TOTAL MARKS</b>	<b>CREDIT</b>
COM 531 Security Analysis And Port Folio Management	40	60	100	4
COM 532 Advanced Cost Accounting	40	60	100	4
COM 533 Taxation Law And Practice	40	60	100	4
COM 534 Enterprise Performance Management	40	60	100	4
<b>TOTAL</b>	<b>160</b>	<b>240</b>	<b>400</b>	<b>16</b>

### SEMESTER IV

<b>SUBJECT CODE &amp; NAME</b>	<b>INTERNAL</b>	<b>EXTERNAL</b>	<b>TOTAL MARKS</b>	<b>CREDIT</b>
COM 541 International Financial Management	40	60	100	4
COM 542 Tax Planning and Management	40	60	100	4
COM 543 Advanced Financial Management	40	60	100	4
COM 544 Corporate Accounting	40	60	100	4
COM 545 Project Report/ Viva	-	100	100	4
<b>TOTAL</b>	<b>200</b>	<b>340</b>	<b>500</b>	<b>20</b>

### GRAND TOTAL:1900

**Core : 60**  
**Elective : 14**  
**Total : 74**

**DEPARTMENT OF COMMERCE, UNIVERSITY OF KERALA**  
**REVISED SCHEME AND SYLLABUS M.COM (CSS) DEGREE PROGRAMME**  
**SEMESTER -I**

**COURSE CODE: COM 5.1.1**

**COURSE TITLE: RESEARCH METHODOLOGY**

**CREDITS: 4**

**Aim:**

To impart scientific, statistical and analytical knowledge for carrying out research work.

**Course description:**

This course will help the students to understand different types of research and research process. It includes a detailed study of various research designs, tools of data collection, analysis and interpretation of data and reporting of research findings.

**Module 1**

**Introduction to Research**

Nature- objective and utility- type of research; Implicational – Fundamental, Applied, policy; Purpose – Exploratory, Descriptive, predictive; Methods of Investigation: Library, case study, survey, Experimental, Action and evaluation; process of research.

**Module 2**

**Research Design Construction**

Problem Formulation-Data sources identification-Data collection methods, sampling, experimental plan, statistical analysis and operational design, optimization for cost effectiveness and achieving desired precision, lateral review.

### **Module 3**

#### **Sampling and Data Collection methods**

Sample size determination- Errors and sources- Field method of data collection; observation, interviews, questionnaire, schedules, scaling techniques and construction of scales, sampling and method of data collection.

### **Module 4**

#### **Testing of Hypotheses**

Meaning and significance- Formulation of Hypotheses – Types of hypotheses- Fixation of level of significance – decision taking – Error in testing Hypotheses, interview, mail survey, experimentation, stimulation projective techniques.

### **Module 5**

#### **Analysis and Reporting**

Statistical analysis for drawing inferences; distinction between [parametric and non parametric methods, useful non parametric methods, binomial test, goodness of fit chi-square, kolonogrov Smirnoe test, sign test, mine mat test, comparison of frequencies in related samples and independent samples, contingency co efficient, Freidman's two way analysis of variance, randomization tests, spearman's rank, Kendall's tall and Kendall's concordance coefficient - Interpretation of analyzed data – introduction to report writing- types of reports- content of reports – style of reporting – steps in drafting reports – Format of report – Documentation – footnotes and bibliography.

### **ASSESSMENT:**

#### **a. Continuous Assessment: (40 %)**

- Attendance / Class Participation:5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**LIST OF READINGS:**

1. Devendra Thakur, Research Methodology in social Sciences, Deep & Deep Publications, New Delhi, 2009.
2. Santhosh Gupta, Research Methodology and Statistical Techniques, Deep & Deep Publications , New Delhi , 1999.
3. Wilkinson, TS; Bhandarkar,PL; Methodology and Techniques Of Social Research, Himalaya Publishing House, Mumbai, 2010.
4. Reddy C.R, Research Methodology in Social Sciences, Kalyani Publishers ,New Delhi, 2008.
5. Kothari,C.R., Research methodology Methods and Techniques, New Age International Publishers,2<sup>nd</sup> edition, New Delhi, 2009.

**COURSE CODE: COM. 5.1.2**

**COURSE TITLE: BUSINESS ETHICS AND CORPORATE GOVERNANCE**

**CREDITS: 4**

**Aim:**

To convey an understanding of Ethics in general and Business ethics in particular with its corporate linkage.

**Course Description:**

The course deals with ethics in terms of its sources, theories, managerial implications and uses in functional management. The course is a link to CSR,

**Module 1**

**Business Ethics and values:**

Sources of ethics - religion, philosophical systems, cultural experience, legal system – importance of ethics- Factors influencing business ethics – leadership, strategy and performance, environment, corporate culture, individual characteristics.

**Module 2**

**Theories of business ethics:**

Categorical imperative of Immanuel Kant - conventional ethics of Albert Z Carr, the doctrine of the mean Aristotle, the ends – means ethics of Machiavelli, – right approach of Marx, utilitarian ethics of Stuart mill.

**Module 3**

**Ethical decision making and managing ethics:**

Difficulties in decision making – power and politics in organizations suggestions for ethical decision making - Codes of ethics, ethics committees, ethics hot lines, ethics training programmes - Laws enforcing ethical conduct.

## **Module 4**

### **Ethics in HRM, Marketing, Finance and Corporate Social Responsibility**

Cash and incentive plans, performance appraisal, race and disability, employment issues, privacy issues, and layoffs, wages- Empowerment of the weakest and unquiet-Ethics in marketing –process relative ethics (use of marketing strategies), product relative ethics (appropriateness of marketing certain products), competition relative ethics (pricing, advertising, piracy, predatory)- Ethics in finance and accounting – investment decisions, disclosure norms, insider trading norms – disclosures in financial statements- Social responsibility of business.

## **Module 5**

### **Corporate Governance**

Meaning – basic ingredients- factors of organizational success– code of corporate governance – value based corporate governance-corporate excellence– organizational culture – building corporate image – protection of employees.

#### **ASSESSMENT:**

**a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices).



## **READING LIST:**

1. Laura P Hartman, Perspectives in Business Ethics, McGraw – Hill International
2. George A Steiner and John F Steiner, Business, Government and Society, McGraw-Hill International.
3. Kautilya's Arthashastra by Penguin.
4. SK Chakraborty Ethics in Management: Vedantic Perspective Oxford Univ. Press
5. MK Gandhi, My Experiments with Truth, Navjeevan publishing House, Ahmedabad.
6. Subhash Sharma, management in New Age: Western Windows – Eastern Doors, New Age International Publishing, New Delhi.
7. Prof (Col) PS Bajaj, Dr Raj Agarwal – Business Ethics An Indian Perspective Biztantra -2006, Machiavelli, The Little Prince.
8. Companies Act 2013.

Case studies

CSR models from the Indian industry.

**COURSE CODE: COM. 5.1.3**

**COURSE TITLE: FUNCTIONAL AREAS OF MANAGEMENT**

**CREDITS: 4**

**Aim:**

1. To understand the evolution of management thought.
2. To expose the students to functional areas of operations, human resources and marketing
3. To understand individual behavior in groups, dynamics of groups and team building.

**Course Description:**

The course provides a clear understanding of the development of management theory and the management of core functions of business.

**Module 1**

**Evolution of Management theory**

Schools of management thoughts- classical-process- scientific- human behavior- decision and contingency theory of management- functions of manager-group dynamics and people centered approach to team development- departmentalization and division of labour- modern principles and functions of Management.

**Module 2**

**Operations Management**

Production Planning and control- routing and scheduling- Plant layouts- material management- material control techniques -quality control.

**Module 3**

**Human Resources Management**

Concept -meaning- role and functions of HRM – HR planning, recruitment, selection, training and development – compensation – incentives and fringe benefits- morale and productivity- performance appraisal- industrial relation and workers participation in management.

## **Module 4**

### **Organizational Behavior**

Meaning and significance – Emergence - Ethical perspectives in organizational behavior - relationship between management and organizational behavior.

## **Module 5**

### **Marketing**

Concept of market and marketing- marketing planning, organising and control- marketing environment – marketing mix-product, price, distribution and promotion decisions- consumer behavior and market segmentation

### **ASSESSMENT:**

#### **a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/Quiz/Role play: 10%

#### **b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices).

### **LIST OF READINGS:**

1. Prasad L.M, Organizational Behaviour, S. Chand Publishers , New Delhi.
2. Aswathappa K. ,Human Resource and Personnel Management , Tata McGraw Hill Publishing Co. Ltd, New Delhi.
3. Schermerhorn, Hunt and Osborn , Managing Organizational Behaviour, John Wiley and Sons, New York.
4. Ramaswamy VS& Namakumari.S, Marketing Management, McMillan, NewDelhi.
5. Mahadevan B, Operation Management – Theory and Practice, Pearson, New Delhi.

**COURSE CODE: COM. 5.0.1**

**COURSE TITLE: QUANTITATIVE METHODS**

**CREDITS: 4**

**Aim:**

To familiarize the students with the basics of probability theory and its applications in analyzing problems encountered in a business environment.

**Course Description:**

It covers the basic concepts of probability theory, sampling methods, and the mechanics of projecting sample results to the population.

**Module 1**

**Basic Probability Theory**

Different approaches to probability– addition and multiplication rules – dependent and independent events – conditional probability – theorem of total probability – Bayes' theorem.

**Module 2**

**Probability Distributions**

Concept of random variable - discrete and continuous - probability distribution - mathematical expectation – binomial, Poisson and normal distributions.

**Module3**

**Sampling**

Need for sampling - sampling frame - probability and non-probability methods – sampling and non-sampling errors - determination of sample size – sampling distributions – central limit theorem.

**Module 4**

**Statistical Inference I**

Estimation – qualities of a good estimator – point estimate – interval estimate

## **Module 5**

### **Statistical Inference II**

Testing of hypothesis – procedure – tests involving a single mean – single proportion – two means – two proportions – several means – several proportions – small and large sample tests - type I and type II errors.

#### **ASSESSMENT:**

**a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/Quiz/Role play: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

#### **LIST OF READINGS:**

1. Levin & Rubin, Statistics for Management – Pearson, Dorling Kindersley, New Delhi.
2. Ronald E. Walpole, Introduction to Statistics, Macmillan.
3. Ya-lun Chou, Statistical Analysis: With Business and Economic Applications –Holt, Rinehart and Winston, Austin (Texas).
4. S. P. Gupta, Statistics – Sulthan Chand & Sons, NewDelhi.
5. Sancheti & Kapoor, Statistics – Theory, Methods & Application, Sultan Chand & Sons: New Delhi.

**COURSE CODE: COM 502**

**COURSE TITLE: MANAGEMENT INFORMATION SYSTEM & COMPUTER APPLICATIONS**

**CREDITS: 4**

**Aim:**

On successful completion of the course, the students should be able to develop understanding on MIS in general, generate insight on developing MIS for an organisation, comprehend the role of MIS in decision making and appreciate the inevitability of ICT in MIS

**Course description:**

This course helps students to understand the meaning and concept of MIS. The role of MIS in decision making and the models involved in the decision making process are explained. The informational needs at various levels, the scope of databases in integrating various functional and activity subsystems and the applicability of MIS for enterprise wide solutions are discussed in detail. By closely following this course, the students will learn how to design and implement MIS for making organisations competitive in the dynamically changing IT environment.

**Module 1**

**Introduction**

Meaning – concept and importance – MIS and other academic disciplines.

**Module 2**

**Management Principles**

Concepts in planning and control – concepts of information – organizational structure – system concepts – decision making process – behavioral models of organizational decision making and decision maker – decision making under stress – documenting and communicating decision rules.

### **Module 3**

**MIS structure** – Organizational subsystems - knowledge work – technology support for knowledge work – information requirements by level of management activity – transaction processing systems – information support systems – decision support systems- Enterprise Resource Planning- functions; Advantage and Disadvantages of an ERP system.– cost benefit evaluation – management of MIS Design Projects.

### **Module 4**

**System Development** - Determination of information needs and sources – selection of conceptual design options – detailed MIS design – forms and report design – physical systems design – physical data base design - procedure development – programme development – testing – quality assurance. organizational aspects of implementation – operation and maintenance – post audit.

### **Module 5**

**Computer Application in Management** – Computer fundamental – hardware and software – memory – storage and retrieval of data – data representation – data processing – overview of computer languages, computer packages, programmes generators and report generators – communication network – practical sessions on MS Office, Internet.

### **ASSESSMENT:**

#### **a. Continuous Assessment: (40 %)**

- Attendance / Class Participation:5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**READING LIST:**

1. Gordon B. Davis & Margrethe H. Olsen ,Management Information Systems – Conceptual Foundations, Structure and Development : McGraw Hill
2. Robert Murdick & Joel Ross ,Introduction to MIS : Prentice Hall
3. August W. Smith ,Management Systems: Analysis and Applications: Dryden Press.



## **SEMESTER -II**

**COURSE CODE: COM. 5.2.1**

**COURSE TITLE: INTERNATIONAL BUSINESS**

**CREDITS: 4**

### **Aim:**

A systematic understanding of conducting business in the international arena is the main aim of this course.

### **Course description:**

International Business is the study of business and management across international borders. It encompasses aspects such as globalization and the impacts of the global environment on organizations, trade and trade policy, foreign direct investment, convertibility of currency, strategic alliances and exporting. The course will help the students understand today's competitive global environment and prepare them for diverse business opportunities.

### **Module 1**

#### **International Business**

An Introduction to international business-Theories of International Trade – Absolute and comparative advantages theories – Modern Theory of trade – Heckler-Ohlin theory – Terms of Trade – Balance of Payments and adjustment Mechanism

### **Module 2**

#### **Commercial Policy Instruments and Import Management**

Tariffs – Quotas – Anti –Dumping/Countervailing Duties – Technical Standards – Exchange controls and other non-tariff measures-Procedure for procurement through imports – Import financing - Customs clearance of imports - Managing risks and involved importing – Transit risk – Credit risk and exchange risk.

### **Module 3**

#### **India's Foreign Trade and Policy**

Composition and direction of foreign trade – India's foreign trade policy – Export promotion infrastructure and the institutional set up – Deemed exports and rupee convertibility – policy on foreign collaborations and counter trade arrangements – India's joint ventures abroad – project and consulting exports.

### **Module 4**

#### **Instruments of Export Promotion**

Export assistance and promotion measures – EDCG scheme – Import facilities – Duty drawback – Duty exemption schemes – Tax concessions –marketing Assistance – Role of state trading houses – 100% export oriented units – Export houses and trading houses- EPZs – SEZs.

### **Module 5**

#### **Documentations and Export financing Methods**

Types and characteristics of documents – processing of an export order- methods of payment – negotiations of export – bills- Documentary credit and collection – pre and post shipment export credit – Bank guarantees – Foreign exchange regulations.

#### **LIST OF READINGS:**

1. Verma M L ,International Trade , Vikas Publishing House, New Delhi.
2. Soderston B.O ,International Economics, Mac Millan, London.
3. Mahajan.V S,Indian Foreign Trade and Balance of Payments, Deep & Deep Publications, new Delhi.

**ASSESSMENT:****a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/Quiz/Role play: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**READING LIST:**

1. Verma,V.L. International Trade. New Delhi: Vikas Publishing House, 2011
2. Sodersten,B.O. International Economics. London: Mac Millan, 1999.Print
3. Mahajan.V.S. Indian Foreign Trade and Balance of Payments. New Delhi: Deep & Deep Publications, 1992.Print.
4. Varma,Sumati. International Business. New Delhi: Pearson,2012.Print.
5. Cavusgil,Tamer, Gary Knightbvand John R.Riesenberger. International Business - Strategies, Management and the New Realities. New Delhi: Prentice Hall.2008.Print.

**COURSE CODE: COM. 5.2.2**  
**COURSE TITLE: E – BUSINESS**  
**CREDITS: 4**

**Aim:**

This course aims to present an up-to-date analysis of the management, innovation and information systems aspects of the use of e-business technology.

**COURSE DESCRIPTION:**

An understanding of e-commerce and e-business, various e-commerce models, e-marketing procedure, electronic payment mechanism and essential security requirements for safe electronic payments and trading on the internet.

**Objectives:**

- To understand the reasons that lead to the development of e-business.
- To appreciate the potential of e-business.
- To understand the different e-business (business) models and strategies, including global supply chain management and electronic markets
- To know the steps needed for setting up and maintaining a successful e-business.
- To understand the security risks and how to avoid such risks in e-business.

## **Module 1**

### **Introduction**

E-commerce: Meaning and Concept of E-Commerce, Traditional commerce and E-commerce; Features of E-commerce; Element of E-Commerce; Benefits and Limitations of E-Commerce; Types of E-Commerce System; B2B, B2C, C2C, C2B, B2G and G2C- Marketing issue in E-Commerce; key technologies for E-Commerce; Electronic Data Interchange, Internet, Intranet, Extranet.

## **Module 2**

### **E- Marketing**

E-Marketing – Concept and components– Identifying Web presence Goals – Browsing Behavior Model –Online Marketing –E-advertising – Internet Marketing Trends – E-branding – E-marketing strategies- Concept of E-retailing; History of E-retailing, different Models of E-retailing; Model for Web based Information system in E-retailing; key technologies of B2C Model in E-Retailing – EPOS System.

## **Module 3**

### **E-Business Models**

Business Models for E-Commerce- Brokerage Model, Aggregator Model, Infomediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model.

## **Module 4**

### **Internet shopping Procedure**

Consumers shopping procedure on the Internet; Role of E-Brokers; Broker based Service on Line; On-Line Travel and Tourism Service; on line Stock Trading; On Line Banking, On Line Financial Services; E-Auctions-Electronic payment systems: Features of an ideal electronic payment system; Types of an Electronic Payment System-Credit Cards, Debit cards, Smart Cards, E-Money, E-Check and Electronic Fund Transfer (EFT).

## **Module 5**

### **E Security**

Information system security- Security on the internet – Methods of payment in E-Retailing; Securing the online payment system; Need of security in E-Commerce ; Essential security requirements for safe electronic payments ; Security schemes for an Electronic Payment Systems – Encryption, Digital Signature, Security Certificates; Internet security Protocol - Technological and Non-Technological measure for securing On-line payment; E-business risk management issues -Information security environment in India.

#### **ASSESSMENT:**

**a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/Quiz/Role play: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

#### **Reading List:**

1. S. Jaiswal, “Doing Business on the Internet E-COMMERCE (Electronic Commerce for Business)”, Galgotia Publications.
2. Joseph. P.T, “E-Commerce an Indian Perspective”, S.J., PHI.
3. Greenstein Merylin, “Electronic Commerce”, Tata Mc Graw Hill
4. Dave Chaffey, “E-business and E-commerce Management”.
5. Efraim Turban, David King, Jae Lee, Ting-Peng Liang & Deborrah, “Turban Electronic Commerce - A Managerial Perspective”, Pearson

**COURSE CODE: COM.5.2.3**

**COURSE TITLE: BUSINESS FINANCE AND MANAGEMENT ACCOUNTING**

**CREDITS: 4**

**Aim:**

This course aims to equip the students with the various concepts of finance and application of management accounting tools.

**Course description:**

An in-depth understanding of types of finance, evaluation of investment projects, budgetary control& innovations in budgeting, various modes of reporting to management and the interpretation of reports.

**Module 1**

**Business Finance**

Concept – types of finance – public and private finance -personal and corporate finance- sources of finance – conventional and modern financing- time value of money - operating and tax environment for financial decisions.

**Module 2**

**Management accounting**

Definition- meaning- scope and significance- relationship between Management accounting and Financial accounting- Tools of accounting for management - advantages and disadvantages of Management Accounting.

**Module 3**

**Budgeting and budgetary control**

Meaning and objectives – concept of incrementalism and conventional budgeting- Innovations in budgeting- Zero-base budgeting- Performance budgeting- planning programming budgets.

## **Module 4**

### **Capital Expenditure Decisions**

Meaning – capital budgeting process – control of capital expenditure – techniques of evaluation of investment projects- capital rationing- analysis of risk – Capital Asset Pricing Model for analysis of risk and return.

## **Module 5**

### **Reporting to management**

Meaning -objectives – Reporting at different levels of Management- Types of reports – modes of reporting – preparation of reports – interpretation and use of reports by management.

#### **ASSESSMENT:**

- a. Continuous Assessment: (40 %)**
- Attendance / Class Participation: 5%
  - 2 assignments: 10 %
  - Mid Semester Examination: 15%
  - Seminar/Quiz/Role play: 10%
- b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

#### **READING LIST:**

1. Horngreen CT: Introduction to Management Accounting, Prentice Hall of India, New Delhi.
2. LalJawahar: Management Accounting, Tata MecGraw Hill New Delhi.
3. Maheswary S N, Management accounting and Financial Control; Sultan Chand & Sons New Delhi.
4. Shasi K Gupta and R K Sharma, Management accounting, Kalyani Publishers.



**COURSE CODE: COM. 5.0.3**  
**COURSE TITLE: OPERATIONS RESEARCH**  
**CREDITS: 4**

**Aim:**

To familiarize the students with some of the quantitative tools that assist in decision making.

**Course Description:**

The course covers some of the major OR models and its applications in business.

**Module 1**

**Introduction to Operations Research**

Evolution – definitions - features - role of models – limitations – applications

**Module 2**

**Linear Programming**

Formulation of LPP – graphical solution method - Simplex method –Big Mand two phase method – dual problem –Transportation model- Assignment model.

**Module 3**

**Decision Theory**

Decision making under uncertainty – methods – decision making under risk – EMV, EOL, EVPI – decision trees - Game Theory – two person zero sum game – games containing saddle point – 2x2 games – principle of dominance – 2xn and mx2 games – larger sized games

**Module 4**

**Project Scheduling Techniques**

PERT and CPM – critical path computations – probability considerations in project scheduling – crashing – calculation of floats – multi-stage decision problems.

**Module 5**

**Inventory Models**

Definition of inventory problem - costs involved in inventory problems – EOQ and EPQ models - inventory models with price breaks - probability inventory models – newspaper boy problem – selective inventory control techniques

**ASSESSMENT:****a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/Quiz/Role play: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**LIST OF READINGS:**

1. Hamdy A. Taha, Operations Research , Prentice Hall, NewDelhi,2006.
2. Andrew C. Shogun, Management Science ,Prentice Hall,NewDelhi,1988.
3. Sharma J K, Operations Research –,Lakshmi Publications, NewDelhi,5<sup>th</sup> edition,2013.
4. Gupta P. K. & Manmohan, Operations Research and Statistical Analysis , Sulthan Chand, NewDelhi,1985.
5. Bobby Srinivasan & Charles T. Sand bloom, Quantitative Techniques for Business Decisions , McGraw Hill,1989.

**COURSE CODE: COM. 5.0.4**  
**COURSE TITLE: COMMUNICATION FOR BUSINESS**  
**CREDITS: 2**

**Aim:**

To hone the oral, written, and interpersonal skills of the learners and make them proficient in applying the concepts of communication to business situations.

**Course Description:**

The course provides the basic principles of business communication and builds on it to focus on the various forms of oral and written communication encountered in a business environment.

**Module 1**

**Introduction**

Principles of communication - Types of communication – Methods and media of communication- Process of communication – Barriers to communication – Strategies for improving communication effectiveness.

**Module 2**

**Organizational Communication**

Meaning – Types of organizational communication – Causes of poor organizational communication – Communication for inter personal influence – Effective leadership communication – Cross culture communication

**Module 3**

**Forms of Communication**

Verbal and non verbal communication in business – public speaking skills – Business presentations- art of negotiation – Interviews – group Discussions – Telephone conversation – Listening skills- mannerisms – Body Language

## **Module 4**

### **Written Communication**

Business writing process –letter formats – complete block form , block form, semi block form, intended form letters for different kinds of situations – Enquiries – customer complaints – collection letters – sales promotion letters – notices- Reports – Memos – Financial reporting – Professional papers – Agreement documents – Press releases – Preparation of resumes.

## **Module 5**

### **Meetings and Report Writing**

Conducting corporate meeting – procedure for convening AGM/EGM – preparing agenda, minutes and resolutions- Report writing – structure of reports Formal & Informal reports – Technical reports

### **ASSESSMENT:**

#### **a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
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#### **b. End Semester Assessment: (60 %)**

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### **LIST OF READINGS:**

1. RC Bhatia, Business Communication, 2e, Ane Book Pvt. Ltd, New Delhi, 2008.
2. Shirley Taylor, [Model Business Letters, E-mails & Other Business Documents](#), 6e, FT Prentice Hall, 2004.

3. Mary Ellen Guffey, Business Communication: Process and Product, 5e, South- Western Thomson Publishing, Mason, OH, 2005
4. Jasmine S. and S. Bright: Business LetterWriting,Universal, New Delhi, 1984.
5. Herta A Murphy & Charles E Pick, Effective Business Communications, 2e, Tata McGraw Hill, 1976.
6. Ronald B Adler, Communication at Work 10e, by Mcgraw Hill Higher Education2010.
7. JaneThomas,HertaMurphy,HerbertHildebrandt, Effective Business Communications, Published 2008 by Tata Mcgraw-Hill Education Pvt. Ltd.

## **SEMESTER-III**

**COURSE CODE : COM. 5.3.1**

**COURSE TITLE: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT**

**CREDITS : 4**

### **Aim:**

It is intended to develop the fundamental concepts and knowledge necessary for investment which will help the students to apply analytical and critical thinking skills in Security Analysis and Portfolio Management

### **Course description:**

This course provides a broad overview of investment management, focusing on the application of portfolio theory to the issue faced by Investors. Topics will include the topics of equity and bond valuation in the case of individual investors and issues related portfolio optimization and performance evaluation. It also deals with risk-return analysis in the portfolio management and the different portfolio management theories and tools which are applicable when managing portfolios.

### **Module 1**

Investment – definition – Nature and Characteristics – Investment process – Institutions and markets – Securities – money market instruments – investment vs speculation – risk return.

### **Module 2**

Valuation of Securities – Valuation of Bonds – methods of estimating Bond returns – Valuation of shares – discounted dividend models – PE ratio multiplier Model.

### **Module 3**

Security Analysis – Fundamental analysis – economy analysts- Industry Analysis – company analysis. Technical analysis – Dow Theory – Elliot Wave Theory – Chart patterns-Mathematical indicators. Efficient Market Hypothesis – weak form – semi strong form – strong form – tests of efficient market hypothesis.

### **Module 4**

Portfolio Theory – portfolio analysis- portfolio selection – Markowitz model – single Index Model- portfolio Revision- formula plans- Portfolio Evaluation – Sharp ratio- Treynor ratio- Jensen’s performance measure.

### **Module 5**

Capital Market Theory – Capital Market Line (CML) – Security Market Line (SML) - Capital Asset Pricing Model (CAPM) – Arbitrage Pricing Theory (APT)

### **ASSESSMENT:**

**a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/Quiz/Role play: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

### **READING LIST:**

1. Fisher,E.Donald and Ronald J.Jordan, Security Analysis and Portfolio Management,New Delhi:PHI Learning,2008.Print.
2. Bhalla,V.K. Investment Management. New Delhi: S.Chand & Corporations, 2008.Print.

3. Avadhani,V.A.Security Analysis and Portfolio Management.Himalaya Publishing House,Mumbai2008.Print.
4. Prasannachandra., Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi:2008.Print.
5. Kevin,S. Security Analysis and Portfolio Management. New Delhi.PHI Leaning,2008.Print.
6. Goldman Sachs: Introducing GS Sustain, 2007
7. [http:// www. Unglobalcompact.org/docs/summit2007/gsesg embargoed until030707pdf.](http://www.unglobalcompact.org/docs/summit2007/gsesg_embargoed_until030707.pdf)
8. Benjamin Graham:Security Analysis.
9. <http://www.focusinvestor.com/Graham1.pdf>



**COURSE CODE: COM. 5.3.2**  
**COURSE TITLE: ADVANCED COST ACCOUNTING**  
**CREDITS: 4**

**Aim:**

This course aims to provide the students an insight into the methods and techniques developed to support the modern cost management practices.

**COURSE DESCRIPTION:**

An introduction to emerging concepts in cost management system, relevant cost analysis for decision making, performance evaluation and costing methods & pricing in service sector.

**COURSE CONTENT:**

**Module 1**

**Relevant cost analysis and Management Decisions**

Decision making process- Relevant costs and Revenues – relevant cost analysis – Differential cost analysis- marginal costing and decision making- Differential cost analysis – Applications of Differential cost analysis – Relevant cost analysis for decision making.

**Module 2**

**Cost control and cost Reduction**

Meaning of cost control- Elements of cost control schemes – cost control Techniques – Essentials of success of cost control – Meaning of cost reduction – Essentials of cost reduction programmes

**Module 3**

**Cost Management**

Concepts – Cost management system -- Activity Based Costing – steps to develop ABC system – Target costing- Life Cycle Costing – Back Flush costing- Material Requirement planning-Value chain analysis-TQM-BPR-JIT

## **Module 4**

### **Performance Evaluation**

Responsibility accounting -Cost Centre – Profit Centre – Investment Centre –  
Techniques of Performance evaluation --Transfer prices-Budgetary control and  
reporting–Standard costing and Variance analysis – Contribution margin –  
ROCE/ROI-Residual income- Value added.

## **Module 5**

### **Costing of Service Sector**

Characteristics of service sector – Collection of cost data in service sector –  
Costing methods in service sector- Pricing in service sector

### **ASSESSMENT:**

**b. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar:10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices).

### **Reading List:**

1. S P Jain, K L Narang&SimmiAgrawal; “Advanced Cost Accounting”, Kalyani Publishers.
2. Horn Gren,Sundem,Schatzberg&Burgstahler, “Introduction to Management Accounting”, Dorling Kindersley (India)Pvt. Ltd.
3. Ravi M. Kishore, “Taxman’s Cost & Management Accounting”.
4. Dr.S N Maheswary, Management accounting and Financial Control; Sultan Chand & Sons New Delhi.

**COURSE CODE: COM. 5.3.3**

**COURSE TITLE: TAXATION LAW AND PRACTICE**

**CREDITS: 4**

**Aim:**

To convey and understanding on the taxations systems in India and the procedure for computation of Income for taxation under the Income tax Act.

**Course Description:**

The course covers taxation concepts and computation of Income for taxation under the various Heads of income of the Income tax Act in India .

**Module 1**

Income tax-Basic concepts and definitions – capital and revenue  
-Determination of residential status of different entities and incidence of tax – tax free incomes (totally and partially)

**Module 2**

Computation of salary

**Module 3**

Computation of income from house property

**Module 4**

Computation of income from profits and gains from business and profession – depreciation and other allowance

**Module 5**

Computation of income under capital gains and income from other sources.

**ASSESSMENT:**

- a. Continuous Assessment: (40 %)**
- Attendance / Class Participation: 5%
  - 2 assignments: 10 %
  - Mid Semester Examination: 15%
  - Seminar/Quiz/Role play: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**READING LIST :**

1. Mehrotra H C and Goyal S P .Income Tax Law and Practice –Wealth Tax and Tax planning- , Sahitya Bhavan Publications Agra
2. Vinod Singhania And Kapil Singhania , Direct taxes – Law and Practice with reference top Tax planning Taxman Publications Pvt. Ltd

Other References

- [www.taxman.com](http://www.taxman.com)
- Finance Act respective years
- Income tax Act 1961
- ITR forms Ministry of finance Govt. of India

**COURSE CODE: COM. 5.3.4**  
**COURSE TITLE: ENTERPRISE PERFORMANCE MANAGEMENT**  
**CREDITS: 4**

**AIM:**

This course aims to inculcate the evaluation parameters of enterprise in terms of control systems, costs, operation strategies and quality management.

**COURSE DESCRIPTION:**

An understanding of management control systems, different operations strategies, risk and uncertainty in managerial decision making process, analysis of costs and value to arrive at competitive advantage and the different quality control techniques.

**Objectives:**

- To provide different facets of management control systems
- To understand the importance of performance measurement – both financial and non- financial
- To provide an understanding of the different operations strategies to improve the performance of an enterprise.
- To develop the skill of decision making to have competitive advantage
- To gain knowledge of different tools of quality management

**Module 1**

**Management Control Systems**

Control systems –meaning-essentials- uses - classification - Application of control systems - management control systems- operation of management control systems- Administrative and accounting control systems. Management accounting and management control – need for detailed costing, overhead allocation, budgeting and target costing.

## **Module 2**

### **Operations Management Systems**

An overview of operations strategy - Systems used in operations management: Manufacturing Resource Planning (MRP), Optimized Production Technologies (OPT), Just in Time (JIT) and Enterprise Resource Planning (ERP)–Performance management strategies- Benchmarking and Business Process Re-engineering (BPR)

## **Module 3**

### **Cost planning and analysis**

Value analysis and cost control - Kaizen costing and continuous improvement - cost of quality - Learning curves and their use in predicting product/service costs - Multi-product break even analysis including break-even and profit/volume charts, contribution/sales ratio and margin of safety. Life Cycle costing - Value chain analysis – internal cost analysis – internal differentiation analysis and vertical linkage analysis- supply chain management

## **Module 4**

### **Treatment of Uncertainty in Decision Making**

Decision making- meaning and process- risk and uncertainty- Types of risks - Risk based decision making ; Expected monetary value, Future value, present value, periodic payments - Expected value of perfect information - Opportunity losses - Sensitivity analysis

## **Module 5**

### **Performance and Quality Management**

Measurement of Performance – total productivity management - Approaches to quality management - Total Quality management (TQM), Statistical Quality Control (SQC) - Quality circles, six sigma, - Contemporary developments in

quality management - External quality standards (The various ISO standards appropriate to products and organizations).

**ASSESSMENT:**

**a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/ 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**Reading List:**

1. Robert Anthony & Vijay Govindrajn, Management Control System, Tata Mc Graw Publishing Co. Ltd, 12th edition
2. Sekhar R C, Management Control System, Tata Mc Graw Publishing Co. Ltd.
3. Nagarajan K, Project Management, New Age International Publications, 7th edition

## **SEMESTER-IV**

**COURSE CODE: COM.5.4.1**

**COURSE TITLE: INTERNATIONAL FINANCIAL MANAGEMENT**

**CREDITS: 4**

### **Aim:**

To make the students aware of the complexities involved in managing funds in the globalised economy and expose them to the new instruments used in international transactions

### **Course Description:**

This course provides a birds eye view of the international finance system, international capital and money markets and the instruments used, how financial management is done in MNCs, and how to spread risks.

### **Module 1**

#### **International Finance System**

International monetary system - European monetary system – international liquidity – SDRs

### **Module 2**

#### **International Financial Markets**

International capital market and money market – international capital and money market instruments – role of financial intermediaries – international banking - recent trends and strategies – multilateral development banks

### **Module 3**

#### **Multinational Corporations and Financial Management**

Multinational financial management – theory and practice – complexities and issues in managing function in MNCs – techniques of covering foreign exchange risk by MNCs



## **Module 4**

### **Foreign Investment and Financing Decisions**

FII – INSTRUMENTS- GDR, SDR – FDI types, motives and effects – current issues in FDI – problems in multinational capital budgeting – International financing sources – cost of capital for overseas investment – factors affecting international capital movements – foreign investments in India – Euro issues by Indian companies.

## **Module 5**

### **International Portfolio Management**

Portfolio investment – Benefits of international portfolio investment – spreading risks – International CAPM

#### **ASSESSMENT:**

**a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar/Quiz: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

#### **LIST OF READINGS:**

1. Machiraju. H.R., International Financial Markets and India, New Age International Publishers: New Delhi
2. Varshney R.L, International Financial Management – An Indian Perspective, Sultan Chand and Sons: New Delhi
3. Avadhani V A, International Finance, Himalaya Publishing Co. :New Delhi.
4. Buckley, Adrian, Multinational Finance, Prentice Hall of India: New Delhi
5. Kevin S., Fundamentals of International Financial Management, Prentice Hall of India: New Delhi .

**COURSE CODE: COM. 5.4.2**  
**COURSE TITLE: TAX PLANNING AND MANAGEMENT**  
**CREDITS: 4**

**Aim:**

Facilitate understanding of Assessment of tax liability for Individuals, firms and corporate entities.

**Course Description:**

The course covers computation of total income and tax liability for assessment of Individuals, firms and companies.

**Module 1**

Computation of total income and tax liability – deduction under section 80 – rebate and relief under the Income Tax Act,

**Module 2**

Set off and carry forward of losses, Clubbing of Income

**Module 3**

Assessment of Individuals, and firms, Assessment of companies

**Module 4**

Tax planning measures – tax evasion and tax avoidance – tax planning measures available to individuals and corporate assesses., Income Tax Authorities and their powers

**Module 5**

Service tax: Applicability and services covered – Valuation of services for service tax- Registration-Furnishing of return- Payment of service tax – Maintenance of records- other obligation.

**ASSESSMENT:**

- a. Continuous Assessment: **(40 %)**
- Attendance / Class Participation: 5%
  - 2 assignments: 10 %
  - Mid Semester Examination: 15%

- Seminar: 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**READING LIST:**

1. Mehrotra H C and Goyal S P , Income Tax Law and Practice –Wealth Tax and Tax planning- Sahitya Bhavan Publications ,Agra
2. Vinod Singhania And Kapil Singhania , Direct taxes – Law and Practice With reference top Tax planning Taxman Publications Pvt. Ltd
3. Ahuja G. K& Ravi Gupta. A Systematic Approach to Income Tax and Central Sales Tax
4. Lakhotia .R. N, Corporate Tax Planning-

Other References

- [www.taxman.com](http://www.taxman.com)
- Finance Act respective years
- Income tax Act 1961
- ITR forms Ministry of finance Govt. of India .

**COURSE CODE: COM.5.4.3**

**COURSE TITLE: ADVANCED FINANCIAL MANAGEMENT**

**CREDITS: 4**

**Aim:**

This course aims to develop a foundation of financial management concepts, how corporations make important investment and financing decisions, and how they establish working capital policies .

**Course description:**

The course describes how firms meet their financial objectives utilizing financial decision making. It also explains financial tools and techniques, which can be used to help firms maximize value by improving decisions relating to capital budgeting, capital structure, and working capital management.

**Module 1**

**Introduction.**

Concept – Scope and significance –Goals and functions – Financial planning and control- Financial profit Vs wealth maximization - Finance function – Financial manager's decisions.

**Module 2**

**Capital structure.**

Concept- Significance of capital structure decisions – Traditional and modern theories- Capital structure decision – EBIT–EPS analysis, ROI-ROE analysis and leverage analysis.

### **Module 3**

#### **Cost of capital.**

Meaning- Different cost concepts- Use in finance and investment decisions- Measurement of component and weighted average cost of capital.

### **Module 4**

#### **Working Capital Decisions.**

Concepts – Characteristics of current assets- Factors determining working capital requirements-Operating cycle- Estimation- Management of current assets-cash, account receivables and inventories- Financing of current assets – Banking norms for financing working capital- Control techniques.

### **Module 5**

#### **Management of earnings**

Decision as to dividend or retention- Dividend policy- Bonus issue- Dividend policy and value of the firm- Theories of dividend

#### **ASSESSMENT:**

**a. Continuous Assessment: (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

**READING LIST:**

1. James C Van Horne & Sanjay Dhamija, Financial Management and Policy, Dorling Kindersley (India) private Ltd.
2. Eugene F Brigham and Michael Ehrhardt, Financial Management Theory and Practice, Cengage learning India pvt Ltd.
3. Prasanna Chandra, Financial Management Theory and Practice, Tata mcgraw-Hill publishing company pvt Ltd.
4. Pandey I M, Financial Management, Vikas publishing house pvt Ltd.

**COURSE CODE: COM. 5.4.4**  
**COURSE TITLE: CORPORATE ACCOUNTING**  
**CREDITS: 4**

**AIM:**

This course aims to make the students understand the procedures adopted in various accounting situations and get an overview of International Financial Reporting Standards.

**COURSE DESCRIPTION:**

An introduction to International Financial Reporting Standards, valuation of goodwill and shares, preparation of final accounts of companies and a detailed understanding of books of accounts to be prepared in connection with amalgamation, holding companies and liquidation.

**COURSE CONTENT:**

**Module 1**

**IFRS**

International Financial Reporting Standards (IFRS)-Introduction –Scope-  
Overview of IFRS 1to 13

**Module 2**

**Company Accounts**

Forms and contents of company balance sheet and Profit and loss accounts-  
Managerial remuneration – Divisible Profit- Preparation of final accounts.  
Valuation of goodwill and shares

**Module 3**

**Accounts of Holding companies**

Forms of control – Meaning and definition – Rules for consolidation of financial  
statements – Preparation of consolidated balance sheet

## **Module 4**

### **Amalgamation**

Types of Amalgamation – Calculation of Purchase consideration- Methods of accounting for amalgamation- Inter-company investments

## **Module 5**

### **Liquidation of companies**

Modes of winding up – Preparation of statement of affairs and lists – Adjustment of rights of contributories –calls in arrear- calls in advance- Liquidator's final statement of accounts.

#### **ASSESSMENT:**

a. Continuous Assessment:

**b. (40 %)**

- Attendance / Class Participation: 5%
- 2 assignments: 10 %
- Mid Semester Examination: 15%
- Seminar 10%

**b. End Semester Assessment: (60 %)**

This will be through a three hour written examination consisting of 10 very short answer questions (without choice), 4 short answer questions and 2 descriptive questions (with choices)

#### **Reading List:**

- 1 .Maheswari S N & Maheswari S K: Advanced Accounting Vikas Publishing House, New Delhi.
- 2 . Gupta RL & Radhaswamy M Advanced Accounting,S. Chand New Delhi.
- 3 .Shukla & Grewal: Advanced Accountancy, Taxman New Delhi.
- 4 .Mukherjee A & Hanif M: Modern Accountancy, Tata Mc Graw Hill New Delhi.
- 5 . V. Rajasekaran & R. Lalitha, "Corporate Accounting"; Dorling Kindersley (India)Pvt. Ltd.

#### **Other Resources**

Global IFRS resources- [www.bdointernational.com](http://www.bdointernational.com)



# **University of Kerala**

## **M.Com Degree Programme**

(under Semester Pattern in the Affiliated Colleges)

**w.e.f 2018 onwards**

**Scheme and Syllabus**  
**(from 2018 Admission onwards)**

<b>SEMESTER I</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 211	Paper1	Business Ethics and Corporate Governance	25	75	100
CO 212	Paper2	Legal Framework for Business	25	75	100
CO 213	Paper3	Research Methodology	25	75	100
CO 214	Paper4	Planning and Development Administration	25	75	100
CO 215	Paper5	Advanced Corporate Accounting and Reporting	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

<b>SEMESTER II</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
C0 221	Paper 1	E-Business and Cyber Laws	25	75	100
C0 222	Paper 2	Strategic Management	25	75	100
C0 223	Paper 3	Quantitative Techniques and Financial Econometrics	25	75	100
C0 224	Paper 4	International Business	25	75	100
C0 225	Paper 5	Investment Management	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

**Summer Internship**

**Elective - FINANCE**

<b>SEMESTER III</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 231U	Paper1	Income tax Planning and Management	25	75	100
CO 232F	Paper2	Security Analysis and Portfolio Management	25	75	100
CO 233F	Paper3	International Financial Management	25	75	100
CO 234F	Paper4	Strategic Cost and Management Accounting	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

<b>SEMESTER IV</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 241W	Paper1	Goods and Service tax & Customs Duty-Law and Practice	25	75	100
CO 242F	Paper 2	Risk Management and Derivatives	25	75	100
CO 243F	Paper 3	Accounting Standards	25	75	100
CO 244S	Paper 4	Management Optimization Techniques	25	75	100
<b>Total</b>			100	300	400
Project Report					100
Comprehensive Viva					100
<b>Grand Total</b>					<b>2000</b>

**Elective - INFORMATION TECHNOLOGY & E-BUSINESS**

<b>SEMESTER III</b>			<b>Marks</b>			<b>Total</b>
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>		
				<b>Written</b>	<b>Practical</b>	
CO 231 E	Paper 1	Office Automation	25	50	25	100
CO 232 E	Paper 2	Internet and Web Designing	25	50	25	100
CO 233 R	Paper 3	Management of Intellectual Property Rights	25	75	-	100
CO 234 E	Paper 4	Legal Frame work for Information Technology Based Business	25	75	-	100
<b>Total</b>			<b>100</b>	<b>300</b>		<b>400</b>

<b>SEMESTER IV</b>			<b>Marks</b>			
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
				<b>Written</b>	<b>Practical</b>	
CO 241 E	Paper1	Database Management and Information Technology	25	50	25	100
CO 242 E	Paper 2	E -Banking and Business Models	25	75	-	100
CO 243 E	Paper 3	E- Commerce and Global Marketing	25	75	-	100
CO 244 S	Paper 4	Management Optimization Techniques	25	75	-	100
		<b>Total</b>	<b>100</b>	<b>300</b>		<b>400</b>
		Project Report				100
		Comprehensive Viva				100
		<b>Grand Total</b>				<b>2000</b>

**Elective - INTERNATIONAL TRADE**

<b>SEMESTER III</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 231 T	Paper1	Foreign Language (Any one paper)			
		CO 231.1 T Foreign Language: Arabic			
		CO 231.2 T Foreign Language: French	25	75	100
		CO 231.3 T Foreign Language : German			
CO 232 T	Paper 2	International Trade and Documentation	25	75	100
		Management of Intellectual Property			
CO 233 R	Paper 3	Rights	25	75	100
CO 234 Y	Paper 4	FOREX Management	25	75	100
		<b>Total</b>	<b>100</b>	<b>300</b>	<b>400</b>

**SEMESTER IV**

				<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
CO 241 Z	Paper1	Logistics and Supply Chain Management	25	75	100	
CO 242 T	Paper2	Strategic Management for MNCs	25	75	100	
CO 243 T	Paper3	Legal Framework for International Trade	25	75	100	
CO 244 S	Paper4	Management Optimization Techniques	25	75	100	
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>	
Project Report					100	
Comprehensive Viva					100	
<b>Grand Total</b>					<b>2000</b>	

**Elective - MARKETING****SEMESTER III**

				<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
CO 231M	Paper 1	Agricultural and Rural Marketing	25	75	100	
CO 232M	Paper 2	International Marketing	25	75	100	
CO 233M	Paper 3	Marketing Research	25	75	100	
CO 234M	Paper 4	Marketing Communication	25	75	100	
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>	

**SEMESTER IV**

				<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
CO 241Z	Paper1	Logistics and Supply Chain Management	25	75	100	
CO 242M	Paper2	Industrial Marketing	25	75	100	
CO 243M	Paper3	Services Marketing	25	75	100	
CO 244S	Paper4	Management Optimization Techniques	25	75	100	
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>	
Project Report					100	
Comprehensive Viva					100	
<b>Grand Total</b>					<b>2000</b>	

## Elective- BANKING AND INSURANCE

### SEMESTER III

			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 231 U	Paper 1	Income Tax Planning and Management	25	75	100
CO 232 B	Paper 2	Modern Banking	25	75	100
CO 233 B	Paper 3	Insurance Law and Practice	25	75	100
CO 234 Y	Paper 4	FOREX Management	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

### SEMESTER IV

			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 241W	Paper1	Goods and Service tax & Customs Duty - Law and Practice	25	75	100
CO 242 B	Paper2	Investment Banking and Financial Services	25	75	100
CO 243 B	Paper3	Principles and Practices of Actuarial Science	25	75	100
CO 244 S	Paper4	Management Optimization Techniques	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>
					100
					100
<b>Grand Total</b>					<b>2000</b>

## Subjects common for more than One Elective

SEMESTER NO	CODE	PAPER	SUBJECT	COMMONFOR THE FOLLOWING ELECTIVES
III	CO 231U	1	Income Tax Planning and Management	1. Finance 2. Banking &Insurance
III	CO 234Y	4	FOREX Management	1. International Trade 2. Banking & Insurance
III	CO 233R	3	Management of Intellectual Property Rights	1. International Trade 2. Information Technology and E Business
IV	CO 244S	4	Management Optimisation Techniques	1. Finance 2. Marketing 3. Banking and Insurance 4. Information Technology & E-Business 5. International Trade
IV	CO 241W	1	Goods and Service tax & Customs Duty- Law and Practice	1. Finance 2. Banking &Insurance
IV	CO 241Z	1	Logistics and Supply Chain Management	1. International Trade 2. Marketing

## SEMESTER I

### Paper 1: CO 211- BUSINESS ETHICS AND CORPORATE GOVERNANCE

#### Objectives:

1. To convey basic understandings on the theories of Business Ethics
2. To provide a understanding on Corporate Governance practices and the provisions of the Companies Act relating to corporate governance

**Module 1: Business Ethics and Ethical Practices:** Ethics – Sources- Importance - factors influencing Business Ethics – Benchmarks on code of Ethics – Ethics Committees – Training Programmes – Ethical Decision Making – Ethics in Finance - Marketing and HR (15Hrs)

**Module 2: Organization Culture:** Features – Building and Maintaining Organization Culture – Organizational Socialization – Managing cultural Diversity – Work Ethics – Work Culture – Quality of Work Life – Work Life Balance – areas Improving Work Life Balance – Strategies of Work Life Balance (20Hrs)

**Module 3: Corporate Governance:** Importance – Objectives – Basic Ingredients of Corporate Governance – Principles - Theories – Phases of development of Corporate Governance in Global and Indian Perspectives – Code of Corporate Governance – Committees on Corporate Governance (Global and Indian) (15Hrs)

**Module 4: Corporate Social Responsibility :** CSR under Companies Act 2013 – Scope – Relevance – Importance – Areas of CSR – Arguments for and against CSR – Ackerman’s model of CSR – SEBI – Clause 49 of listing agreement – Evaluation of Corporate Governance of a Company – Methods – Shareholder Value – EOCE, PAT, EPS, TSR, MVA, EVA and HVA - Corporate Philanthropy – Corporate Citizenship – Social Audit (25 Hrs)



**Module 5: Corporate Image and Excellence** : Corporate image – building corporate image – Importance – Corporate Excellence – importance – Measures to achieve corporate excellence – New initiatives on corporate excellence - Role of Chairman – Qualifications – Power – Duties and Responsibilities – Board Committees – New Directions (15Hrs)

**References:**

1. Laura P Hartman, Perspectives in Business Ethics, Mc Graw Hill International
2. George A Steiner and John F Steiner, Business , Government and Society, Mc Graw Hill International
3. SK Chakraborty, Ethics in Management Vedantic Perspectives, Oxford University Press
4. Subhash Sharma, Management in New Age: Western Windows – Eastern Doors, New Age International Publishing , New Delhi
5. Prof (Col.) PS Bajaj, Dr. Raj Agarwal – Business Ethics an Indian Perspectives, Biztantra2006.

## SEMESTER I

### Paper 2: CO 212- LEGAL FRAMEWORK FOR BUSINESS

#### Objectives:

1. To enable student acquire updated knowledge and develop understanding of the regulatory framework for business
2. To make students aware of opportunities available in various legal compliances so as to enable them employable.
3. To expose students in emerging trends in good governance practices including governance.

**Module 1: Advanced Company Law:** The Companies Act 2013: Formation and related procedures of various types of companies Procedure for inter-corporate loans, investments- guarantee and security – Registration modification and satisfaction of charge Declaration and payment of dividend Maintenance of Books of Accounts - statutory financial audit, cost audit and secretarial audit – Board meetings and procedures- **(15 Hrs)**

**Module 2: Other Corporate Laws:** Limited Liability Partnership Act, 2008: Concept, formation, membership, functioning and Dissolution - Conversion of LLPs into Private Limited Companies and vice versa. The insolvency and bankruptcy code,2016 - Insolvency Professionals - Liquidation Process – Insolvency and Bankruptcy Board of India. **(15Hrs)**

**Module 3: Economic Laws:** **a.** FDI Policy – Foreign Direct Investment in India and abroad – External Commercial Borrowing (ECB) Formalities – Establishment of Branch Office of a foreign entity in India. **b.** Foreign Trade Policy – Opportunities of commerce/finance professional in foreign trade – Procedure of import and export – Export promotion schemes and initiatives. **c.** Competition Commission of India – Compliance of competition law. **(20Hrs)**

**Module 4 : Industrial and Labour laws:** Overview of Industrial Policy of Govt of India and Govt of Kerala – Regulatory Mechanism under IDRA – MSME Development Act – Advantages of MSMEs and their role and significance in economic development – Central and State Schemes for MSME Promotion –Udyog Aadhar. **(20 Hrs)**

**Module 5: Foreign Exchange Management Act** - Features and Application- Opportunities for Indian Business -Challenges-Foreign Contribution (Regulation) Act 2010 **( 20Hrs)**

## References

1. Kapoor. N .D, *Business law*, Sulthan Chand andSons
2. Chandha P.R, *Business lawgajgotia*, NewDelhi
3. Garg K.C, V.K Surendran, Mahesh Sharma and Chawla R.C, *Busiess regulatory frame work*, Kalyani Publishers, NewDelhi
4. Tulsian P.C, *Business Laws*, Tata Macgraw-Hill publishing Co.Ltd, NewDelhi
5. B S Moshal, *Modern Business law*,Ane books, New Delhi  
Awathar Singh, *Company Law*, Eastern LawBooks
- 6 Corporate Laws – Taxmann
- 7 Lectures on Company Law –K.S.Anantharaman
- 8 A Textbook of Company Law – PPSGogna
- 9 Limited Liability Partnerships – HitenterMehta
- 10 Beginner’s Guide to Capital Market – SEBI’s Investor Awareness Website  
[www.investor.sebi.gov.in](http://www.investor.sebi.gov.in)
- 11 Guide to Insolvency and Bankruptcy Code 2006 –Taxmann
- 12 The Indian Partnership Act – Pollock andMulla
- 13 Economic, Labour and Industrial Laws – Sultan Chand andSons
- 14 FEMA and FDI Ready Reckoner –V.S.Datey
- 15 Export and Import Documentation and Procedures – J.Senthil Velmurugan and  
S.Mahalakshmi
- 16 Competition Law in India – AbirRoy
- 17 Law of Consumer Protection –Dr.V.K.Agarwal

- 18 Anti-Money Laundering and Know Your Customer – Indian Institute of Banking and Finance(IIBF)
- 19 Intellectual Property Laws –P.Narayanan
- 20 Micro, Small and Medium Enterprises in India – IIBF
- 21 Labour and Industrial Laws –P.K.Padhi
- 22 Labour Laws –Taxmann
- 23 Compliances under Labour Laws – H.L.Kumar
- 24 Text Book on Arbitration and Conciliation with Alternate Dispute Resolution – SaharayMadhusudan
- 25 Law of Corporate Governance : Principles and Perspective –K.R.Sampath
- 26 Listing Agreement bySEBI
- 27 Journals – Chartered Secretary, Management Accountant, TheChartered Accountant, FIEO News andVyavasayakeralam
- 28 Websites -[www.india.gov.in](http://www.india.gov.in),[www.mca.gov.in](http://www.mca.gov.in),[www.commerce.gov.in](http://www.commerce.gov.in),  
[www.dgft.gov.in](http://www.dgft.gov.in),[www.cci.gov.in](http://www.cci.gov.in),[udyogaadhaar.gov.in](http://udyogaadhaar.gov.in),  
[www.egroups.kerala.gov.in](http://www.egroups.kerala.gov.in)and[www.cca.gov.in](http://www.cca.gov.in),

## SEMESTER I

### Paper 3: CO 213- RESEARCH METHODOLOGY

#### Objectives:

1. To provide an insight into the fundamentals of social science research.
2. To understand the need, significance and relevance of research and research design.
3. To acquire practical knowledge and required skills in carrying out research.

**Module 1: Fundamentals of Research:** Research-meaning-nature-significance-objectives-utilities-Principles of scientific research-Scientific Methods-Induction, Deduction-Qualities of a good researcher-Research Ethics. Research Methods-Types of Research-Fundamental, Applied, Policy, Exploratory, Descriptive, Predictive, Analytical, Historical; Methods of Investigation-Library, Case study, survey, Field study, Experimental, Evaluation, Action, Diagnostic, Ex-post Facto Research; Quantitative and Qualitative research. (15Hrs)

**Module 2: Research Process:** Research problem Identification-Identifying research gap-setting of objectives and hypotheses-identifying the variables-dependent, independent and intervening variables-Research design-steps in developing a research design-research design for descriptive, analytical, empirical and experimental research-qualities of a good research design. (15 Hrs)

**Module 3: Sampling Techniques and Data Collection Methods:** Probability and non-probability sampling techniques-sample size-sampling errors-sources of collection of data-Techniques and tools for data collection-Pre-testing and Pilot study (Review only). (5 Hrs)

**Module 4: Statistical Estimation and Hypothesis Testing:** Estimation-Qualities of a good estimation, Criteria for selecting estimation, Methods of estimation, point and interval estimation, confidence interval, determination of sample size in estimation. Testing of Hypothesis-Need and Significance of hypotheses-Formulation, Types of hypotheses-errors in testing hypotheses-type-I and Type-II errors-one tailed and Two

tailed tests-level of significance-Parametric tests-large sample and small sample tests-Z test, t-test, F-test-application of parametric tests. Non-parametric tests-Chi-square test, Sign test, Fisher-Irwin test, rank sum test, Run test, Mann-Whitney U test, Kruskal Wallis H test, Wilcoxon test, Mc Nemer test. Analysis of Variance-Meaning-Assumptions of ANOVA, Techniques of ANOVA-One way classification-Two-way classification-Setting up ANOVA table, Conditions for application and uses of ANOVA-Interpretation of analysed data. **(40 Hrs)**

**Module 5 : Report writing and presentation:** Research report- Types of reports- Content of report-Style of reporting-Steps in drafting reports-Qualities of a good report- Documentation-Citation-Footnotes-References-Bibliography-APA and MLA Format in writing references and Bibliography. **(15Hrs)**

**References:**

- 1.Krishnaswamy O.R, Research Methodology in Social Sciences
- 2.Kothari C. R, Research Methodology: Methods and Techniques
- 3.Sharma R,N & Sharma R.K ,Research Methods in Social Science
- 4.John W.Best and James V. Khan, Research in Education
- 5.Singh A.K., Tests, Measurements and Research Methods in Behavioural Sciences.

## SEMESTER I

### Paper 4: CO 214- PLANNING AND DEVELOPMENT ADMINISTRATION

#### Objectives:

1. To generate an overall insight on planning process in Indian Economy
2. To make the students aware about new planning initiatives in India

**Module 1 - Structure of Indian Economy-** Relevance of sectors in Indian Economy; Primary, Secondary and Tertiary Sectors-National Income-Methods of Computation-Inflation effects on Indian Economy- India's current National Income in comparison with leading economies of the world-Challenges. **(15Hrs)**

**Module 2: Planning mechanism in India**—Economic planning-features, types-Phases of Economic Planning-Growth and Planning Models-(Briefly mention) -State Planning Board-District Planning Board **(20Hrs)**

**Module 3: Fiscal Policy**-Centre-State financial relationship-Resource Allocation-Finance Commission-Development and Non Development expenditure-Preparation of budgets: Centre, State and Local Self Government-Deficit financing-Plan and Non-Plan Expenditure (Case Study: Evaluation of current Budget) **(20Hrs)**

**Module 4 : Policy Initiatives in the Planning Process** –Niti Aayog –Structure— Objectives –Functions-Guiding Principles -Vision Statement-Recent Policy initiatives: Make in India, Jan DhanYojana, Startup India, Swatch Bharath Abhiyan, Mudra Bank, Digital India – Future development initiatives **(20Hrs)**

**Module 5: Role of State and Local Self Government**-Planning initiatives in Kerala-Kerala Perspective Plan –Mission-Vision-Scope-Local Self Government –Role, Functions and Programmes **(15Hrs)**

## References:

1. Agarwal A.N. and Kundanlal (1999), Economics of Development and Planning, Vikas Publishing House, NewDelhi
2. Seth.M.L. and S.P. Singh (1998), Economic Planning: Theory andPractice, S.Chand and Company Ltd., Ram Nagar, NewDelhi
3. Dhingra.I.C. and V.K.Garg (2000), Economic Development and Planning in India, Sulthan Chand Publications, NewDelhi
4. Mishra S.K. and Puri V.K (2008), 26th Edition, Indian Economy,Himalaya Publishing House Pvt. Ltd.,Mumbai-
5. Desai and Bhale Rao (1986), Economic Planning and Policy,Himalaya Publishing House,Mumbai
6. Madan Mohan Batra (1987), Planning in India: development perspective towards the 21st century, V.K. Publishing House,Mysore
7. Misra and Puri (1999), Development and Planning Theory andPractice, Himalaya Publishing House,Mumbai
8. Gerald. M. Meier, and Robert E. Baldwin,(1957) (Reprint in 1975), Economic Development- Theory, History ,Policy, Asia Publishing House,Mumbai
9. Gerald. M. Meier, James E. Rauch,(2005), Leading Issues inEconomic Development, (8th Edition) Oxford University Press,Oxford,
10. Meier .G.M. (1995), Leading Issues in Economic Development (6thedition) Oxford University Press, NewDelhi.
11. Higgins Benjamin (1963), Economic Development, Principals, Problems and Policies, Central Book Depot,Allahabad
12. Kindleberger C.P. (1977), Economic Development (III edition) McGraw Hill NewYork.
13. Adelman. I (1961), Theories of Economic Growth and Development, Stanford Universities Press,Standford.
14. Bose. A, (1975), Marxian and Post Marxian Political Economy, PenuinLondon
15. Chakrvarthy S (1982), Alternative Approaches to the Theory of Economic Growth, Oxford University Press, NewDelhi.
16. Growth. S, (1986), An Introduction to Development Economics, Allen and Unwin
17. Little IMD (1982), Economic Development : Theory Policy and International Relations, Basic Books, NewYork
18. Schumpeter J.A., (1949), The Theory of Economic Development,Harvard University Press,Cambridige.
19. Bhagavathi J and Desai, (1970), India: Planning for Industrialization,Oxford University Press,Oxford
20. Jolly. R., (1973), Third World Employment, Penguin,Oxford
21. Sen.A.K. (1962), Choice of Techniques, Basil Backwall,Oxford



## SEMESTER I

### **Paper 5: CO 215- ADVANCED CORPORATE ACCOUNTING AND REPORTING**

#### **Objectives:**

1. To acquaint the students about important accounting standards
2. To gain ability to prepare financial statements including consolidated financial statements of group companies and financial reports of various types of entities by applying relevant accounting standards.
3. To expose the students to advanced accounting issues and practices such as insurance claims, investment accounting and liquidation of companies.

**Module 1:** International Financial Reporting Standards (IFRS)-Introduction –Scope- An Overview of IFRS – Applicability of Accounting Standards in the preparation and presentation of Final accounts **(15 Hrs)**

**Module 2: Insurance Claims and Investment Accounts**--Loss of stock,--Consequential Loss—Average Clause- Investment Accounts— Cum interest—Ex-interest—Ex dividend and cum dividend—Columnar investment accounts.

**(20 Hrs)**

**Module 3: Consolidated Financial Statement (AS 21)** – Holding Companies – Definition – Preparation of Consolidated Balance Sheet – Minority Interest – Pre-acquisition or Capital Profits – Cost of Control or Goodwill – Inter- company Balance – Unrealised Inter-company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend-CrossHolding. **(20 Hrs)**

**Module 4: Amalgamation** - Types of Amalgamation – Calculation of Purchase-consideration- Methods of accounting for amalgamation- Inter-company investments

**(20Hrs)**

**Module 5: Accounting for Liquidation of Companies** – Preparation of Statement of Affairs – Deficiency/Surplus Account - Liquidator’s Final Statement of Account – Receiver’s Statement of Accounts. **(15Hrs)**

Theory and practical problems shall be in the ratio of 30 : 70. Practical problems shall be included for application of accounting standards also.

**References:**

1. Accounting Standards—Prof. IsrarShaikh and Rajesh Makkar, LexisNexis.
2. Accounting Standards—M.P. Vijayakumar, Snow White,Chennai.
3. Indian Accounting Standards—Rajkumar S Adukia, LexiNexis.
4. Indian Accounting Standards—Asish K Bhattacharjee, Tata McGrawHill.
5. Advanced Corporate Accounting—PCThulsian
6. Advanced Corporate Accounting—MC Shukla, T.S. Grewal and SCGupta
7. Advanced Financial Accounting—Dr. B.D.Agarwal
8. Advanced Accountancy—RL Gupta andRadhaswami

## SEMESTER II

### Paper 1: CO 221- E-BUSINESS & CYBER LAWS

#### Objectives:

1. To equip the students with the emerging trends in business
2. To equip the students to introduce and explore the use of information technology in all aspects of business.
3. To familiarise with the students cyber world and cyber regulations

**Module - 1: E-business-** Concepts – Definition – e-business vs. e-commerce - Technology – Sustainable and disruptive , - E-Business Models – Revenue model, Architectural model and Market opportunity models - E-business Design: steps, Knowledge building, capacity evaluation. **(10 Hrs)**

**Module-2 : E-Marketing** – Traditional Marketing – Web presence Goals – Browsing Behaviour – online Marketing – E-advertising – Internet Marketing Trends – E branding– E- marketing strategies .- modes of e-marketing - Concept and Definition of E-Retailing: Different Models of E Retailing; Model for Web based Information System in E-retailing; -EPOS System. Functions of an EPOS System, e-payment mechanism.

**(20 Hrs)**

**Module - 3 : E- Business Technologies**-Customer relationship management (CRM) - Organizing around the customer - CRM design and infrastructure - CRM Trends; Selling-chain management - Need for selling-chain management - Order acquisition process – Enterprise resource planning (ERP) – Forces influencing ERP – Implementation strategies - ERP trends; Supply chain Management - Supply-chain planning and execution - SCM issues and trends; E-procurement – Knowledge repository- Data mining – Social media platform. **(30 Hrs)**

**Module – 4: Cyber Law-** Introduction – Need – Evolution of Cyber Laws - Scope– Jurisdiction in cyber space – jurisdiction with respect to E-Commerce and E-governance –Indian law relating to IPR (Copy right, Trademark, Patents etc.) **(15 Hrs)**

**Module – 5: Cyber Regulations-** -Cybercrime investigation and surveillance – internet surveillance and privacy - issues relating to investigation, cyber forensic, relevant provisions under IT Act 2000, IPC and Evidence Act etc. Adjudication under the IT Act

– Cyber Appellate Tribunal – punishments for various cybercrimes (an overview)

**(15 Hrs)**

**References:**

1. E-business, Dr. Ravi Kalakota, Pearson Education Asia
2. E-Business (R)evolution, Daniel Amor, Pearson Education Asia
3. E-Business-2, Dr. Ravi Kalakota & Macia Robinson, Pearson Education Asia
4. E-Business and Commerce, Brahm Canzer, Dreamtech press, New Delhi
5. The E-Business book, Dayle M Smith, Viva books, New Delhi
6. E-Business essentials, Rajat Chatterjee, Global India Publication, New Delhi
7. E-Business essentials, Matt Haig, Kojan Page India Ltd
8. IT Act 2000, IT Amendment Bill 2006, IT Amendment Bill 2008

## SEMESTER II

### Paper 2: CO 222- STRATEGIC MANAGEMENT

#### Objectives:

1. To create a conceptual awareness on various strategies.
2. To familiarise students with the formulation, implementation and evaluation of strategies

**Module 1: Concept of strategy-** Meaning- Definition– Features of strategic management- process of strategic management- Levels of strategy –Corporate and SBU- Strategic decision making- Approaches to and process of strategic decision making- Mintzberb’s modes of strategic decision making, Strategic Intent-Developing vision and mission- setting of objectives and goals - Strategic management in international context- strategies of multinational companies with respect to case studies. **(20 Hrs)**

**Module 2: Environment analysis-** components of environment -environmental scanning- PESTEL analysis- Environmental Threat and Opportunity Profile (ETOP)- organisational appraisal-SWOT analysis- Industry and Competitive Analysis- competitive intelligence - Michael Porters’ industry analysis-competitive analysis- Strategic Advantage Profile--Comparative advantage and Core competence- - TOWS matrix. **(20Hrs)**

**Module 3: Strategic Alternatives-** Criteria and process, Corporate level strategies-Grand strategies-Generic Strategies- integration, intensive, Stability, Defensive, and Expansion- Diversification - Retrenchment strategies: sub-classification of strategies. **(15Hrs)**

**Module 4: Formulation of strategies**–Approaches to strategy formulation-GAP analysis- BCG matrix- Synergy-Functional strategies- Production, Marketing, Finance and HR Strategies, - Strategic choice- process and policies. **(15Hrs)**

**Module 5: Implementation, Evaluation and Control-** Implementation process and issues –Structural, functional and behavioural Aspects of implementation- Mc Kinsey Seven S Model – concept of blue ocean strategy,- Evaluation and control of strategies- Techniques. –Strategic audit. **(20Hrs)**

***References:***

1. Arthur A Thompson and AJ Stickland III, Strategic Management, New Delhi Tata McGrawHill
2. Sharma R.A, Strategic Management in Indian Companies, Deep and Deep Publications, NewDelhi.
3. Thomas L Wheelen and J. David Hunger, Concepts in Strategic Management and Business Policy, New Delhi,Pearson.
4. Subha Rao, Business Policy and Strategic Management, Himalaya Publishing House,Mumbai
5. Budhiraja, S.B. and M.B. Athreya: Cases in Strategic Management, Tata McGraw Hill, NewDelhi.
6. Michal, E Porter: The Competitive Advantage of Nations, Macmillan, NewDelhi.
7. David Fred R, Strategic Management, Prentice Hall, NewJersey

## SEMESTER II

### Paper 3: CO 223- QUANTITATIVE TECHNIQUES AND FINANCIAL ECONOMETRICS

#### Objectives:

1. To impart expert knowledge in the application of Quantitative Techniques and Business Econometrics in research.
2. To impart knowledge in the use of SPSS in processing and analysis of data.

**Module 1 : Probability Theories:** Introduction to probability-Certain and Impossible events-sample space-The complement of an event-Mutually exclusive events-Addition and Multiplication Rules for Probability- Independent and dependent events-Combinatorial probability-Conditional probability-Bayes Theorem/Law of total probability-Central Limit Theorem **(15 Hrs)**

**Module 2: Probability Distribution:** Binomial distribution-Bernoulli process, properties of binomial distribution, mean and standard deviation of binomial distribution-utility of binomial distribution-fitting of binomial distribution. Poisson distribution- meaning and properties of Poisson distribution, utility of Poisson distribution, fitting of Poisson distribution. Normal distribution-normal curve-properties of normal distribution, utility of normal distribution,- normal approximation to binomial distribution-normal approximation to Poisson distribution. Other probability distribution- beta distribution-exponential distribution. **(15Hrs)**

**Module 3: Introduction to Financial Econometrics:** Econometrics-Meaning, Methodology, Types; Econometric Models – Steps in modeling -Specification – Estimation and Validation Types of Economic Data – Time Series, Cross Sectional and Panel - Model Specification test – Ramsey Reset Test – Basic Understanding of Breakpoint- Least Square Estimates – Assumptions – Best Linear Unbiased Estimate (BLUE)– Spherical Errors–White Noise **(15Hrs)**

**Module 4: Univariate and Multivariate Analysis(Basic concepts and simple problems only)** Ordinary Least Squares (OLS) – Simple and Multiple Regression – Predictors and Predict and Normality of Distributions – Normality Test using descriptive statistics – Jarque- Bera statistic Stationary series- Level- First and second order differencing – Unit Root test – Augmented Dickey Fuller test -Linear Relationship of Variables – Correlation- Regression Results analysis – Individual Coefficient tests – t statistics and p values, Joint test – fit of goodness of model tests -R-squared, Adjusted R-squared, F statistics and p value, Serial correlation- Durbin Watson statistics-Basic difference between Multi-variate and Multiple regression. Multi collinearity - Coefficient Diagnostics – Variance Inflation Factor- Residual diagnostics – Correlogram Q Statistics, Correlogram of square Residuals, Histogram Normality, Heteroskedasticity.

**(25 Hrs)**

**Module 5: Processing and Analysis of Data using SPSS:** Introduction to SPSS- Features, Creating files and data entry, Preparation of frequency tables and graphs. Steps in data processing-checking, editing, coding, classification. Analysis of data-statistical tools, univariate, bivariate and multivariate-Measures of central tendency, dispersion, correlation, regression, t-test, Chi-square test, factor analysis and ANOVA.**(20 Hrs)**

**References:**

1. Fundamentals of Statistics for Business and Economics-V.K.Kapoor, Sultan Chand and Sons, New Delhi.
2. Statistics for Management-Levine, Pearson Education Asia.
3. Basic Econometrics (5<sup>th</sup> Ed), Damodar N Gujarati, Dawn C Porter and Sangeetha Gunasekhar, New Graw Hill Education (India) Edition 2012, ISBN: 978-0-07-133345-0 (13 digits) or 0-07-133345-2 (10 digits)
4. Analysis of Financial Time series (3<sup>rd</sup> Ed), Ruey S. Tsay, Wiley India Pvt Ltd, 4435-36/7, Ansari Road, Dharyaganj, New Delhi 110002, ISBN: 978-81-265-4893-4
5. Using Econometrics (6<sup>th</sup> Ed), A. H . Studenmund, Pearson, Education Limited, Indian edition published by Dorling Kindersley India Pvt Ltd, copyright © 2014 ISBN: 978-93-325-3648-7 First Impression 2015



6. Applied Econometrics (3<sup>rd</sup> Ed), Dimitrios Asteriou and Stephen G. Hall, Palgrave 2016, ISBN:978-1-137-41546-2
7. Mutivariate Data Analysis (7<sup>th</sup> Ed), Joseph F. Hair (jr), William C. Black, Barry J. Babin and Rolph E. Anderson, Pearson, Education Limited, Indian edition published by Dorling Kindersley India Pvt Ltd, copyright © 2015 ISBN: 978-93-325-3650-0 Fourth Impression2016.
8. SPSS in simple steps-Kiran Pandya Smruti Bulsari Sanjay Sinha Dream techPress.
9. A Handbook of Statistical Analyses Using SPSS-Sabine Landau, Brain. S. Everitt-Chapman andHall/CRC.

## SEMESTER II

### Paper 4: CO 224 - INTERNATIONAL BUSINESS

#### Objective:

- To introduce the concept of international business and to create awareness on the changes in the international business arena

**Module 1: International Business** -Meaning, Nature, scope and importance- Stages of internationalization of business-Methods of entry into foreign markets: Licensing- Franchising- Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions (Discuss case studies relating to subsidiaries and acquisitions)-Framework for analyzing international business environment- Domestic -Foreign and Global Environment-Recent Developments in International Business. **(20Hrs)**

**Module 2: Theoretical Foundations of IB:** Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher-Ohlin Theory- Market Imperfections Approach-Product Life Cycle Approach(Discuss case studies)- Transaction Cost approach-Dunning's Eclectic Theory of International Production **(20 Hrs)**

**Module 3: Legal framework of International Business:** Nature and complexities: Code and common laws and their implications to business-International Business contract- legal provisions, Payment terms. **(10Hrs)**

**Module 4: Multi-Lateral Agreements & Institutions:** Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries- NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank & its affiliates- IFC, MIGA and ICSID-ADB-Regulatory role played by WTO&UNCTAD. **(25Hrs)**

**Module 5: Multinational Companies (MNCs) and Host Countries:** MNCs – Nature and characteristics- Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs

(15 Hrs)

***References:***

1. Charles W.L. Hill, Global Business Today- University of Washington.
2. Charles W.L. Hill, International Business: Competing in the Global Market Place- Mc Graw Hill, New York.
3. Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York.
4. Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- Mc Graw Hill, New York.
5. Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
6. Paul R. Krugman & Maurice International Economics: Theory and Policy - Obstfeld Pearson Education Singapore
7. John Daniels, Lee Radebaugh, Daniel Sullivan, International Business: Environments & Operations- Prentice Hall, New Delhi.
8. Sumati Varma, International Business. Ane Books Pvt Ltd, New Delhi, 2011.
9. P. Subba Rao, International Business: Text and Cases- Himalaya Publishing House Pvt. Ltd. Mumbai.
10. Francis Cherunilam, International Business: Text and Cases- PHI Learning Pvt. Ltd. New Delhi.
11. V.K. Bhalla, - S. Chand & Company Pvt. Ltd. New Delhi. International Business
12. K. Aswathappa, International Business Tata McGraw Hill Publishing Company Limited. New Delhi.

## SEMESTER II

### Paper 5: CO 225- INVESTMENT MANAGEMENT

#### Objectives:

1. To provide a general understanding about investment avenues and personal finance.
2. To give a broader understanding about behavioural finance and how it equip to decide personal investment.

#### Module1: Investment

- a. **Conceptual Background To Investment:** Meaning & Definition Of Investment – Dimensions Of Investment – Economic, Physical & Financial Investment – Corporate Vs Personal Investment – Investment Objectives – Process Of Investment – Factors Affecting Investment - Investment, Speculation & Gambling.
- b. **Investment Avenues:** Security & Non-Security Form – Fixed Income Investment – Variable Income Investment – Direct & Indirect Investment – Mortgage – Reverse Mortgage – Securitisation Of Assets/Debts – Real Estate Investment – REI Valuation – Real Estate Investment Regulatory Authorities – SEBI Guidelines on REIT – Money Market Instruments (Repos & Tbs) – Capital Market Instruments (Equity, Debts & Hybrid) – Investment In Banks, Insurance Companies, Post Offices, Etc - Investment in Gold : Physical gold - Gold ETFs - Sovereign Gold Bond - Relative advantages and limitations.

(20 Hrs)

**Module 2 : Principles of Financial Markets and Interest Rates:** Principles of Financial Market – Online Trading – Depository System – Interest Rates – Nominal and Real Rates – Base Rate – LIBOR/LIBID etc – Term Structure Theories – Interdependence of Markets and Interest Rates.

(16 Hrs)

**Module 3: Personal Finance:** Meaning – Components of Personal Finance – Levels

of Personal Finance (Basic, Advanced, & Application) – Financial Literacy – Personal Finance Principles – Personal Finance Planning – Essentials of Asset Planning – Insurance Planning – Investment Planning – Retirement Planning – Estate Planning – Tax Planning. **(20Hrs)**

**Module 4: Behavioural Finance :** Investment Deciding Cycle – Judgment Under Uncertainty – Utility Preference – Expected Utility Theory – Information Screening – Biases – Information Processing – Bayesian Decision Making – Heuristic And Cognitive Biases – Forecasting Biases – Group Behaviour – Conformism – Hedging – Cornering – Investment Styles And Behavioural Pricing – Insider Trading – Circular Trading – Price Rigging. **(18Hrs)**

**Module 5: Financial Modeling Using Spreadsheet:** Introduction To Modeling – Introduction To Spread Sheet – Database Framing – Creating Charts -Understanding Finance Function In Spread Sheet – Creating Model – Valuation – DCF Techniques.(Practicals) **(16Hrs)**

***References:***

1. Bhalla VK, Investment Management, S Chand & Co.
2. Bodie, Kane, Marcus, and Mohanty, Investment, TMH
3. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications
5. Reghunathan, Investment Analysis and Portfolio Management, Pearson Education
6. Dhanesh Kumar Khatri, Security Analysis and Portfolio Management, Trinity Press
7. Sidney Cottle, Roger F Murray & Frank E Block, Security Analysis, TMH
8. Stephen H Penman, Financial Statement Analysis and Security Valuation, TMH
9. Preeti Singh, Investment Management: Security Analysis & Portfolio Management, HPH

## **Elective: FINANCE**

### **SEMESTER III**

#### **Paper 1: CO 231U -INCOME TAX PLANNING AND MANAGEMENT**

##### **Objectives:**

1. To impart deep knowledge about the latest provisions of Income Tax Act
2. To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.

##### **Expected input**

Basic knowledge and understanding about the fundamental concepts and computation of tax and Assessment procedure from B.Com.

##### **Expected outcome**

Students will get expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Laws.

Teaching Hours:108

No. of Modules: 6

**Module 1: Overview of Income Tax law**-Computation of Tax an Overview -Individual, Company ,Firm –Accounting Standards relating to Tax-Tax Information      **(10 Hrs)**

**Module 2: Tax planning and Management**:- Meaning - Tax planning, Tax Evasion, Tax avoidance, Tax management – Differences- Nature and Scope of Tax Planning-Precautions in Tax Planning- Need for Tax Planning-Limitations- Tax Audit- Tax Planning in relation to Heads of Income -Concept of TDS/TCS -Advance payment-Computation- -Rebate 87A,88 – Relief u/s 89 , 90,91.Black Money Act 2005-Introduction-Features- Highlights-Importance.      **(15Hrs)**

**Module 3: Tax Planning And Management For Individuals:-** Tax Incidence on Individuals- Significance-Taxable Income- hints for Tax Planning and Management- Impact of Tax on Financial Decisions-Alternative Minimum Tax (AMT)- Tax Planning For Employer and Employee-Documentation and Filing of Return- E-Filing- Tax Credit-TRACES- Refund-Appeal-Tax Return Preparators (TRP)- Procedures and rules- Settlement commission-Advance Ruling **(16 Hrs)**

**Module 4:Tax Planning For Firm, Association of Person and Body of Individuals:-** Tax incidence on Firm/AOP/BOI- Impact of Tax liability on Firm –Significance of Tax Planning- LLP-Sec: 184 & 185- Inter-transaction between partners and Firm – impact of Tax on Change in Constitution of Firm- Conversion Of Firm in to Company – Conditions Of 40(b) – Carry forward and Set off in case of Change in Constitution of Firm – Filing of Return-Appeal- Refund- Hints for Tax planning for Firm, AOP and BOI. ( **22Hrs**)

**Module 5: Tax Planning and Management for Company:-** Types of Companies- Domestic and Foreign- Tax incidence on Companies- Impact of Income Tax on Corporate Decisions – Tax Planning and Management in Corporate Decisions – MAT Provisions- Computation-Application of IT in Tax Planning –Tax Planning For New Business- Tax Planning on Venture capital Companies – Tax Planning on Financial and Investment decisions – Capital structure-Dividend and Deemed Dividend- Dividend Distribution Tax-Bonus Shares- Make or buy – own or Lease – Repair or Replace- Employee Remuneration – Setting up of new business – Location Aspects – Amalgamation or Demerger – Filing of Return – E-Filing- Refund- Appeal- Methods and procedures – Annual Return for TDS and TCS – Hints for Tax Planning and Management. **(25Hrs)**

**Module 6: International Taxation-** Basic Concepts – Double Taxation Relief – Computation – DTAA – GAAR – Advance Ruling- Transfer pricing – transfer Pricing Law in India- Concepts of Arms length price – advance Pricing Agreement- Taxation of E-Commerce Transaction –Filing of Return- International Settlement Commission – Methods and Procedures. **(20Hrs)**

**NB:** i) Some case studies involving the learning

ii) Necessary inputs from B.Com Programme

**References:**

**Books**

1. Singhanian. V.K: Direct Tax planning and Management, Taxman,N.Delhi.
2. Singhanian.V.K: Direct Taxes Laws and Practices,Taxman, N.Delhi
3. E.A.Srinivas: Corporate Tax Planning;Tata Mc-GrawHill
4. Mehrithra HC: Direct Tax Planning
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law andPractice
7. LakhotiaR.N: Corporate TaxPlanning
8. CA G.Sekar: professional guide to TaxAudit

**Journals and Circulars**

1. Chartered Accountant Today- Tax man for CurrentReading
2. Circulars issued byCBDT
3. Journal CharteredAccountant
4. Black Money Act 2005 (Bare Act-mainprovisions)



## SEMESTER III

### Paper 2: CO 232F- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

#### Objectives:

1. To provide a comprehensive understanding on the principles of security analysis and develop the skill in portfolio management.
2. Equip the students to value the real worth of securities.

**Module 1: Fundamental Analysis:** Sources of Investment Information - Intrinsic Value – Dimensions of Fundamental Analysis – Analysis of Economy-wide Factors (Study of Economic Aggregates, Classification of Factors into indicators, Forecasting about the Economy & Conclusion of Economic Analysis) – Analysis of Industry-wide Factors (Study of Industry Life Cycle, Study of Qualitative & Quantitative Factors & Conclusion) – Analysis of Company-wide Factors (Financial Performance Analysis, Analysis of Qualitative Parameters, & Conclusion) – Estimation of Intrinsic Value – End Result of Fundamental Analysis. ( 10Hrs)

**Module 2: Technical Analysis:** Premises of Technical Analysis – Type of Charts – Tools of Technical Analysis – Prediction of Overall Market Trends (Dow Jones Theory, Elliot Wave Theory, Advance Decline Index, & Client Account Position) – Prediction of Individual Share Trends (Moving Average Analysis, Oscillators-MACD, ROC & RSI-Chart Patterns) – Confirmation through Traded Volume – Efficient Market – Efficiency of Indian Stock Market – Efficient Market Hypothesis Basics of EMH – Forms of Market Efficiency (Weak Form, Semi-Strong Form, & Strong Form)– Test of Market Efficiency –RUN Test. ( 20Hrs)

**Module 3: Valuation of Securities:** Concept and Factors Affecting Valuation - Yield-Holding Period Return (HPR) – Yield Till Maturity (YTM) - Return & Risk – Risk-free Return & Risk Premium – Valuation of Fixed Income Securities – Valuation of Debenture/Bond – Valuation Mechanism (Valuation of Redeemable Debenture,

Valuation of Deep Discount Debenture/Bond, Valuation of Non-redeemable Debenture, & Valuation of Convertible Debenture) – Valuation of Preference Shares – Valuation of Equity Shares (Dividend Capitalisation/Constant Growth Model, Multi-Stage Growth/Super Normal Growth in Dividend, & Price-Earnings Ratio Model) – (Illustrations) **(20Hrs)**

**Module 4: Portfolio Management:** Meaning of Portfolio – Notions/Principles (Notion of Diversification & Notion of Negative Correlation) – Measurement of Return of Individual Securities & Portfolio (Historical Return/Ex-Post Returns and Expected Return/Ex-Ante Returns)– Measurement of Risk (Systematic & Non-Systematic) of Individual Securities & Portfolio- Concept of Beta–Portfolio Theories/Approaches (Traditional Portfolio Theory & Modern Portfolio Theory)–Portfolio Construction under Traditional Approach – Features of Traditional Approach & Portfolio Management Process.(Illustrations) **(18Hrs)**

**Module 5: Modern Portfolio Theory:** Principles of MPT – Concept of Efficient Portfolio, Efficient Frontier, Market Portfolio, & Managed Portfolio – Characteristics Line – Markowitz Portfolio Theory/Mean – Variance Criterion of Markowitz – Assumptions – Markowitz Portfolio Construction Process – Markowitz Portfolio Selection using Utility Curve – Sharpe’s Single Index Model – Construction of Efficient Portfolio – Capital Assets Pricing Model (CAPM) – Concept of Risk-free Assets and Risky Assets – Assumptions of CAPM – Concepts of Lending & Borrowing in Construction of Portfolio – Application of CAPM (CML & SML) – Factor Model – Fama French Three Factor Model - Arbitrage Pricing Theory (APT)–(Illustrations) **(20 Hrs)**

**Module 6: Portfolio Revision and Evaluation:** Portfolio Revision – Need – Factors Affecting Portfolio Revision – Revision Strategy (Active Revision Strategy & Passive Revision Strategy) – Index Portfolio – Tracking – Formula Plans – Constant Rupee Value Plan – Constant Ratio Plan – Variable Ratio Plan – Rupee Cost Averaging – Merits & Demerits of Portfolio Revision–Portfolio Performance Evaluation – Need–Benchmarks,SharpeRewardtoVariabilityRatio–TreynorRewardtoVolatility

Ratio – Jensen’s Performance Index – Fama’s Decomposition Model. (Illustrations)  
(20 Hrs)

***References:***

1. Bhalla V K, Fundamentals of Investment Management, S Chand &Co.
2. Donald E Fisher and Ronald E Jordan, Security Analysis and Portfolio Management, PearsonEdn.
3. Kevin S, Security Analysis and Portfolio Management, PHI
4. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
5. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications
6. Reghunathan, Investment Analysis and Portfolio Management, Pearson Education
7. Dhanesh Kumar Khatri, Security Analysis and Portfolio Management, Trinity Press
8. Sidney Cottle, Roger F Murray & Frank E Block, Security Analysis, TMH
9. Stephen H Penman, Financial Statement Analysis and Security Valuation, TMH
10. Preeti Singh, Investment Management: Security Analysis & Portfolio Management, HPH

**SEMESTER III**  
**Paper 3: CO 233 F- INTERNATIONAL FINANCIAL**  
**MANAGEMENT**

**Objectives:**

- To familiarise the students with the international financial markets and instruments.
- To convey an understanding about foreign exchange risk management

**Module 1: International Financial Management-** Meaning and Scope of international financial management- Financial Management of MNCs-Components of global financial markets -Recent trends in global financial markets. **(13Hrs)**

**Module 2 : Foreign Exchange Market-** Exchange Rate Mechanism-Exchange Rate theories -Gold Standard-Bretton Woods System -Fixed Parity System-Floating Rate System- Independent Float and Managed Float-Currency Pegging: Pegging to single Currency -Pegging to basket of Currencies - Pegging to SDRs (Special Drawing Rights) convertibility of Indian rupee-Balance of Payment and Exchange rate. **(25 Hrs)**

**Module 3: Foreign Exchange Risk Management-**Markets for Foreign Exchange and Derivatives, Market for Currency Futures, Currency Options and SWAPS –Risk management computation--Challenges **(15 Hrs)**

**Module 4: International Financial Instruments-** Equity instruments -ADR-GDR-IDR- Debt instruments -Foreign Bonds, Euro Bonds, Global Bonds, Convertible Bonds- Floating Rate Notes - Quasi instruments –Euro Notes- - Financial Swaps-Parallel loans and Back to back loans **(20Hrs)**

**Module 5: Foreign Direct Investment-**Meaning-Types-Theories of Foreign Direct Investment--Current issues in Foreign Direct Investment –FDI in India- Opening up of

various sectors-Foreign Institutional Investors(FIIs) –Role of FIIs (20Hrs)

**Module 6: International Investment Decisions** -- Appraisal of Foreign and Domestic Projects -Risks involved in International Investment Decisions-currency risk-political risk-inflation risk-country risk (15 Hrs)

***References:***

1. Ian H. Giddy, 'Global Financial Markets' AITBS
2. Kirt C. Butler, 'Multinational Finance' Thomson southwestern
3. Thummuluri Siddaiah, 'International Financial Management', Pearson Education, New Delhi, 2010
4. S. Kevin, 'Fundamentals of International Financial Management', Prentice Hall of India, New Delhi., 2016
5. Gurusamy S, 'Global Financial Institutions', Vijay Nicole and Tata McGrawHill
6. Reid W. Click and Coval, 'International Financial Management' Prentice Hall India
7. Rite M Rodriguez, "International Financial Management", E Eugene Carter Prentice Hall, New Delhi
8. Alan C Shapiro, "Multinational Financial Management", Allyn and PaconIoc, Boston
9. Adrin. Buckley, "Multinational Finance", Hcrit, New Delhi
10. Madura, Jeff, "International Financial Management, West Publishing Company.
11. Apte P.G. International Financial Management, Tata McGraw Hill, New Delhi
12. Machiraju H R, International Financial Markets in India, New age international Publishers, New Delhi

## SEMESTER III

### Paper 4: CO 234F- STRATEGIC COST AND MANAGEMENT ACCOUNTING

#### **Objectives:**

- (i) To comprehend and familiarize the established techniques, methods and practices in Strategic Cost and Management Accounting to the students.
- (ii) To introduce the evolving Strategic approaches and techniques in Cost and Management field and to developed industrial behaviour among the students in the emerging business areas.

**Module 1: Marginal Costing Techniques for Decision Making** – Meaning of marginal cost and marginal costing. Role of Marginal costing in decision making-fixation of selling price, Accepting additional orders, Quotations, Make or buy decisions, Key Factor Analysis, Own or Lease, Sell or further process, Closing down or suspending activities.

**(15Hrs)**

**Module 2 : Process Costing Application** - Features of Process Costing and its applications in different situations- Inter process profits, Work-in-Progress, Accounting for Equivalent Production and its procedure under different cases namely- (a)When there is only closing work-in-progress with no process losses. (b)When there is only closing work-in-progress with process losses (c) When there is opening as well as closing Work in Progress with no process loss.

**(20Hrs)**

**Module 3 : Standard Costing and Variance Analysis-** (a)Material Variance, Material cost variance, Material price variance, Material usage variance, Material Mix Variance, Material Yield Variance, (b) Labour Variance-Labour cost variance, Labour Efficiency variance, Labour Idle time variance, Labour Mix Variance, Labour Yield Variance,(c) Overhead Variance- Fixed overhead variance, Variable overhead variance, Volume Variance, Expenditure variance, Capacity variance, Calendar Variance, Efficiency Variance (d)Sales Value Variance-Total Sales Variance, Sales price variance, Sales Volume Variance, Sales Mix Variance, Sales Quantity Variance. Sales-Margin

variance. (e) Reconciliation of Budgeted Cost and Revenue with the help of Variances.

**(25Hrs)**

**Module 4 : Transfer Pricing Applications-** Concept, Measurement of Divisional performance, Alternative Transfer pricing methods-Market based Transfer pricing, Marginal cost Transfer pricing, Full cost Transfer pricing, Cost plus mark up Transfer pricing, Negotiable Transfer Pricing, Marginal cost and Opportunity cost Transfer pricing, International Transfer pricing.

**(10Hrs)**

**Module 5 : Strategic cost & Management Accounting-** Cost Accounting Standards, Importance of Cost Accounting Standards, Revenue Management Concept- (Importance to Production Channel and Customer Profitability Analysis). Enterprise Performance Management (EPM) - Concept, meaning and importance, Application of EPM in Cost and Management Accounting. Strategic Concepts and Applications in Cost and Management Accounting(a)Concept of Better Decision,(b)Business Intelligence, (c) Strategic map, (d) Driver Caused Budgeting. : Customer Relationship Management (CRM) - Concept, Meaning Importance. CRM Practices in Cost and Management Accounting (a) Predictive Accounting ( Importance to Decision Making), (b) Trend Analysis, (c) Decision Support System, (d) Cost Planning, (e) Economic Analysis (Concepts, Tools and Applications), (f) Sunk Cost, (g) Life cycle Cost, (Theory only)

**(28 Hrs)**

**Module 6 : Business Analysis Embedded in Enterprise Performance Management-** (a) Optimisation Techniques, (b) Predictive Methods, (c) Statistical and Operational Analysis.(Basic Practical Problems only). Behavioral Cost management- (a) Skill Development, (b) Tech-production, (c) Bench marking, (d) Enterprise resource Planning (ERP), (Advanced Concepts Only).

**(10Hrs)**

***References :***

1. Advanced Cost and Management Accounting SP Jain, KL Narang, Simmi Agrawal, Kalyani Publishers, NewDelhi.
2. Prasad.N.K. Advanced Cost Accounting, Book syndicate Pvt. Ltd,Kolkata
3. Khan.M.Y. and Jain P.K. Advanced Cost Accounting, Tata McGraw Hill Publishing Co.Ltd.NewDelhi.
4. Arora M.N. Principles and Practices of Cost Accounting-Vikas Publishing House New Delhi
5. Maheswari SN. Cost and Management Accounting, Sultan Chand and Sons,NewDelhi.
6. Thulsian.PC. Practical Costing, Vikas Publishing House NewDelhi
7. Colin Drury, Management and Cost Accounting, Cengage Learning India Pvt .Ltd, New Delhi.
8. Horngren, Foster and Datar, Cost Accounting A Managerial Emphasis, Prentice Hall of India Pvt.Ltd, NewDelhi



## SEMESTER IV

### Paper 1: CO 241W- GOODS AND SERVICE TAX & CUSTOMS DUTY- LAW AND PRACTICE

#### Objectives:

1. To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act.
2. To impart skill in applying and analysing the provisions of Goods and Service Tax Act and Customs Act in handling practical situations.

**Module 1: Introduction:** Meaning and Definition of Indirect Taxes-Nature-Scope-Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India. **(10 Hrs)**

**Module 2: Basic Provisions of GST:** Introduction-Meaning-Features-Historical backdrop of Goods and Service Tax-Major Indirect Taxes merged in to Goods and Service Tax-Benefits of GST-Economy, Industry and trade, tax payers-Types of GST-CGST-IGST-SGST- UTGST Schedules-Rate of GST- Kerala GST Provisions. **(20 Hrs)**

**Module 3: Main Provisions of GST -** Main Provisions: Provisions r- Compensation(GST)Law-Definitions of important terms-Levy of Tax-Collection-elating to Place, Time and Value of Supply-Different meaning of supply- Composite Supply- Mixed supply- Scope of Supply- Taxable Supply- E-Commerce-Supply Chain –GST Exemption limit- Tax Invoice-Credit and Debit Notes-Valuation Rules-Computation Tax- Input tax Credit(ITC)-Registration-procedures-Deemed Registration-Cancellation of Registration- Accounts and Records- Period of Retention of Records- Presumption as to Documents>Returns- Annual-Final-Payment of Tax-Information Technology in GST-Audit- Special Audit-Assessment-Refund-Consumer welfare Fund-GST Practioners-TDS/TCS. **(23Hrs)**

**Module 4: Administration of GST:-** GST- Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery—Liability to pay tax in certain cases- -Advance Ruling- Authority and Appellate Authority-GSTN-Information infrastructure for GST.

( 15 Hrs)

**Module 5: Appeals And Revisions under GST.:** Appeals-Appeal to High Court- Appeal to Supreme Court- Revisions-Offences- Compounding of Offences-Penalty- Transitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply- Transfer of ITC-Compensation Rules- Base year Revenue-Projected Revenue-Miscellaneous provisions-Interest-Job Work Procedure- Deemed Export.

(20Hrs)

**Module 6: Customs Duty:** Definition of Customs Duty- Objectives Role of customs duty in International trade--Importance-Demerits-Important definitions-Basis of determining customs Duty- Types of Duties-Anti-dumping Duties-Import and Export manifest—Specified Goods- Stores-Warehouses-Export Policy-Customs Duty Authorities and Powers Assessment Procedures--Penalties and Prosecutions-Appeals and Revisions-Tax liability and Valuation of Goods-Baggage Rules-Import Procedure and Documents-Export Procedure and Documents.

(20 Hrs)

Input—Basic Awareness from B.Com and First Semester M.Com

### References:

1. Hand Book of GST in India Concepts and Procedures( 2017Edition) -Rakesh Garg &Sandeep Garg - Bloomsbury IndiaPublications
2. GST in India-Rakesh Garg &Sandeep Garg, Bloomsbury IndiaPublications
3. All About GST-V.S Datey-Taxman Publications.
4. GST Law, Concept & Impact Analysis-Dr. SanjivAgarwal
5. GST Law & Analysis with Conceptual Procedure-Bimal Jain & Isha Bensal- YoungGlobal
6. An Insight of GST in India-ICWAI, Vol:1&2

7. Indirect Taxes-Dr.H.C Mehrotra & Prof. Agarwal, Sahitya Bhavan Publishers, Agra.
8. Indirect Taxes-V.S Datey, Taxman Publications NewDelhi.
9. Indirect Taxes –Dr.V.Balachandran, Sultan Chand and Sons,NewDelhi.
10. GST Bare Acts, Rules, Notifications &Circulars

## SEMESTER IV

### Paper 2: CO 242F- RISK MANAGEMENT AND DERIVATIVES

#### Objectives:

1. To understand the risk management process and its application
2. To give a broader awareness on derivatives and its applications

**Module 1: Basic Concepts in Risk :** Meaning of Risk And Uncertainty – Chance of Loss And Loss Forecasting - Pure And Speculative Risk – Objective And Subjective Risk – Fundamental And Particular Risk – Enterprise Risk (Pure, Speculative, Strategic, Operational, & Financial Risks) – Financial Risk (Price, Credit, Interest Rate, Foreign Exchange & Value of Money ) – Difficulties in Categorization of Risk – Method of Handling Risk – Financial Analysis In Risk Management Decision - Link Between Cause, Event And Effects – Burden of Risk on Society. **(12 Hrs)**

**Module 2: Introduction to Risk Management:** Meaning And Definition of Risk Management – Objectives of Risk Management –Steps in Risk Management Process (Identify And Analyse Loss Exposures, Select The Appropriate Techniques, Implement And Monitor RM Programme) – Benefits of Risk Management – Personal Risk Management – The Changing Scope of Risk Management – Enterprise Risk Management(ERM) – Risk Management Tools And Techniques – Relation Between Risk Management, Compliance, and Audit – Governance, Risk And Compliance (GRC) – Insurance As a Risk Transfer Mechanism – Insurance Market Dynamics.

**(20 Hrs)**

**Module 3: Introduction to Derivatives:** Concept, History, And Economic Benefits of Derivatives – Underlying Asset, Margin Requirements, Settlement of Transactions, Lot Size – Classification of Derivatives (Exchange Traded Vs. OTC Derivatives Market, Commodity And Financial) –Derivatives Market In India-Traders In Derivative Markets – Derivatives Trading At NSE – Currency Derivatives Market–Commodity Derivatives Trading In India – Commodity Exchanges - **Forward Contracts** (Features, Payoff From Forward Contracts, Forward Price) – **Future Contracts**(Features,

Difference Between Forward And Futures) – **Option Contracts** (Features, Payoff From Option Contract, Factors Affecting Price of Option Contract, Call Vs. Put Options, American Vs. European Options) – **Index Futures – Swaps** (Features & Types).

**(20 Hrs)**

**Module4: Hedging/Risk Management through Derivatives:** Meaning – Types – Short Hedge Through Option, Futures, & Index Futures – Long Hedge Through Option, Futures, Index Futures – Credit Derivatives (Credit Default Swap & Total Return Swap) - Special Issues In Derivates (Synthetics, Multi-Period Option, & Compound Option) – Combination And Spread – Exotic Options (Asian Option, Barrier Option & As You Like It) – Hedging Strategies With Index Futures, Options, & Swap – Speculative Trading Strategies – Arbitrage Strategies With Options.

**(20Hrs)**

**Module 5: Pricing/Valuation of Derivatives:** Option Pricing – Binomial Model (One-Step Binomial Process & Two-Step Binomial Method) – Continuous Time Model – Volatility – Estimated And Implied Options And Dividend Paying Assets Warrants And Convertibles - Black & Scholes Model – Options Delta, Gamma, Vega, Theta, Rho – Future Pricing – Spot And Forward Contract - The Cost of Carry Model - Reverse Cost of Carry – Pricing By Arbitrage Process.

**(18Hrs)**

**Module 6: Accounting for Derivatives:** Accounting treatment in case of Cash Settled Equity Index/Stock Option – Accounting treatment in respect of equity stock option in case of delivery settled options – Accounting for Open Option at the end of an accounting period – Accounting for Equity Stock Options – Accounting for daily receipt/payment of margin - Disclosure to be made in Financial Statement – Guideline of ICAI

**(18Hrs)**

***References:***

1. Kumar S S S, Financial Derivatives, PHI
2. Michel Crouhy, Dan Galai and Robert Mark, The Essential of Risk Management, The McGraw Hill Companies
3. John C Hull, Risk Management in Financial Institutions, John Wiley and Sons Inc
4. Rangarajan K Sundaram, & Sanjiv R Das, Derivatives: Principles and Practice, McGraw Hill Edu (India) Pvt. Ltd.
5. Bharati V. Pathak, The Indian Financial System – Markets, Institutions, & Services, Pearson
6. Dhanesh Kumar khatri, Security Analysis and Portfolio Management, Trinity Press
7. George E. Rejda, Principles of Risk Management and Insurance, Pearson
8. Ravi. M Kishore, Advanced Accounting with Accounting Standards, Taxmann.
9. Ravi. M Kishore, Strategic Financial management , Taxman

## SEMESTER IV

### Paper 3: CO 243F- ACCOUNTING STANDARDS

#### Objective

To acquaint the students to understand the structure, process and organizational set up involved in evolving accounting standards in India. To enable the students to apply some key standards while preparing and presenting the financial statements Course.

**Module 1: Accounting Bodies**—International Accounting Standards Board—Institute of Chartered Accountants of India—Accounting Standards Boards—Procedure adopted by ASB in formulating Accounting Standards—Companies Act 2013 and Accounting Standards—Need for accounting standards—International Accounting Standards and IFRS—Convergence with IFRS. (15 Hrs)

**Module 2 :Disclosure of Accounting Policies (AS 1)**—Accounting Policies Valuation of Inventories (AS 2)—Measurement-- Cost of purchase—Cost of conversion—Joint costs—Treatment of borrowing cost—Cost formulae—Specific identification method—FIFO, Weighted Average Cost—Standard Cost—Retail Inventory Method—NRV—Valuation of inventory below cost. Revenue Recognition (AS 9)—Sale of goods—Rendering of service—Completed service contracts—Proportional completion method. (20Hrs)

**Module 3 : Accounting for fixed assets (AS 10)** —Gross and Net Book Value—Composition of Cost—Self Constructed Assets—Exchanged Assets—Improvement and repairs to fixed asset—Retirement and Disposal—Revaluation of Fixed Assets Depreciation Accounting (AS 6)—Historical Cost—Estimated Residual Value—Depreciation Policy—Change in method of depreciation—Change in measures of depreciation amount (Estimated life, Estimated resale value and historical cost)—Additions and Extensions—Assets involving liabilities in foreign currency. Intangible Assets (AS 26)—Monetary Assets—Non-Monetary Assets—Acquired intangible assets—Exchange for another assets—IA arising from amalgamation—IA out of Govt. grants—Internally generated goodwill—Amortisation of IA. Service contracts—Proportional completion method. (20Hrs)

**Module 4: Accounting for Leases (AS 19)**—Finance Lease—Operating Lease—Minimum Lease Payments—Gross investment in leases—Interest rate implicit in leases—Accounting treatment in the books of lessee and lessor—Sub leases by lessee  
Segment Reporting (AS 17)—Business Segment—Geographical Segments—Reportable Segments—Identification Tests—Primary and Secondary Segments.

( 20 Hrs)

**Module 5: Earning Per Share- AS 20-** Financial Instruments- Financial Liability- Potential Equity Shares- Dilutive Non- Dilutive Potential Equity Share- Profit Available to Equity Shares- Weighted Average Number of Equity shares. Basic EPS- Restatement of EPS-Diluted EPS

(15Hrs)

**Module 6: Impairment of Assets (AS 28)**—Net Selling Price—Value-in-Use—Recoverable Amount—Carrying Amount—Impairment Loss—Cash Generating Units—Goodwill—Top Down and Bottom up tests—Corporate Assets—Reversal of Impairment Loss Accounting for Taxes on Income (AS 22)—Deferred Tax—Current Tax—Impact of Timing Difference—Measurement of Tax Expenses—Reasonable certainty and Virtual certainty—Criteria offsetting off.

(18Hrs)

### References

- Asish K Bhattacharjee, Tata Mc Graw Hill, . Indian Accounting Standards
- Israr Shaikh and Rajesh Makkar, Lexis Nexis. Accounting Standards
- Rajkumar S Adukia, Lexi Nexis, Indian AccountingStandards
- Rawat D S—Taxman AccountingStandards
- Vijayakumar M.P, Snow White, Chennai - AccountingStandards



## SEMESTER IV

### Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

#### Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.
2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

**Module1: Optimization Techniques:** Introduction-Definition-Nature and Importance-Steps in Intelligent decision making- Modelling Techniques **(8 Hrs)**

**Module 2: Linear Programming:** Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems

**(22Hrs)**

**Module 3: Transportation and Assignment Problems:** Transportation Problems-Initial basic feasible solution using North West Corner Rule, Lowest Cost Entry Method and Vogel Approximation Method-Optimal solution-MODI method- Degeneracy, Unbalanced and Maximization in Transportation Problems. Assignment Problems-Hungarian Method-Maximization, Unbalanced and Restricted Assignment Problems-Travelling Salesman Problems. **(23 Hrs)**

**Module 4: Game Theory:** Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. **(15 Hrs)**

**Module 5: Optimization Techniques:** Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation ; Simulation-MONTE CARLO Method and Random Numbers. **(15Hrs)**

**Module 6: Project Scheduling and Monitoring:** Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations **(25 Hrs)**

**References:**

1. J K Sharma – operation Research – Theory and Practice – MacMillian.
2. John M. Nicholas, Project Management for business and Technology – Problems andpractice.
3. Harvey M Wagner - “Principle of Operation Research, PH Learning Pvt.Ltd.
4. Management operations Research – Satya Narayanan, LalithaRaman.
5. Operations Research Hamdy ATaha
6. Operation Research – V.K.Kapoor.
7. Operation Research – S.D.Sharma.

## **Elective: INFORMATION TECHNOLOGY & E- BUSINESS**

### **SEMESTER III**

#### **Paper1: CO 231E- OFFICE AUTOMATION**

**No. of instructional hours per week: 6 (2 Hrs theory and 4 Hrs practical)**

**Aim of the study:** To update and expand skills in Office Automation softwares.

**Course objectives:**

1. To equip the students to meet the demands of the industry.
2. To develop practical skills in document preparation, spread sheet application, data management and business presentation.

**Module 1: Office Automation** – Softwares used for office automation – free and paid, different file types to be managed in an office – documents, spreadsheets, presentation, publishing and databa sefiles. **(10 Hrs)**

**Module 2: Word processing** - Opening Microsoft Word, Word Adjusting, adding or deleting text, selecting blocks of text, copying text, moving text, search and replace, Saving, editing and designing a document, character formatting and style, page formatting – headers, footers, page numbers, bullets, margin settings and column, justifying of text, line spacing, tab settings, automating tasks, creating tables – entering text into tables, inserting rows and columns in the table, deleting a row and column from the table formatting the text in the table. **Advanced uses of Word Processor** - Mail Merge Creating documents using templates - Adding and removing digital signatures in documents **(22Hrs)**

**Module 3: Microsoft Excel** - Excel user interface, starting with excel, working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of excel charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and

legend, adding a text box, rotate text in a chart, converting a chart on a web page, saving a chart. **Advanced uses** - functions: – logical – AND, IF, NOT, OR, TRUE; Financial – DB, FV, IPMT, IRR, NPV, PMT, and PV; statistical –AVERAGE, COUNT,COUNTIF, MAX, MIN; mathematical – PRODUCT, SQRT, SUM, SUMIF - Pivot tables - Macros in excel creating, adding and editing of macros VBA programming in Excel forms in excel. **(26Hrs.)**

**Module 4: Microsoft Access** - Databases - creating a new database, creating tables, editing tables, entering data into a table, editing data in a table, relationship between tables - Creating a query; types of queries - Creating a report; types of reports, printing reports - Creating a simple form; modifying a form, adding control to a form, searching, sorting, Introduction to Software development in Access using VBA Code **(20Hrs)**

**Module 5: Microsoft PowerPoint** - Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transaction, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip (an overview only) **(20Hrs.)**

**Module 6: Adobe in Design** – creation and opening, working, setting defaults and preferences, viewing pages, using toolbox, working with text and graphics, moving between pages, adding and deleting pages, naming and saving a file. **(10 Hrs)**

#### **Recommended Books**

1. Cox et.al, 2007. *MS Office step by step*, PHI, NewDelhi.
2. Michael, *Adobe In Design Styles: How to create better, faster, Text andLayouts*
3. Pariah S Burke, *Mastering In Design CS5 for Print Design andProduction*

## SEMESTER III

### Paper 2: CO 232E- INTERNET AND WEB DESIGNING

**No. of instructional hours per week: 6 (2 hour theory and 4 hrs practical)**

**Aim of the study:** To update and expand skills in web designing for business operations.

**Course objectives:**

1. To give advanced knowledge in the field of web designing.
2. To equip the students to meet the demands of the industry.
3. To expand the practical skills in web designing and publishing for business.

**Module 1-Computer networks and its need**-Networks topology-Types of networks-History of Internet-Concept of Internet and www- Working of Internet–Protocols-Web publications-Cyberspace –Organisations of Internet management-.Application of Internet- World Wide Web, Search Engines, Newsgroups, Electronic Mail, Web Portal, Chat, Video Conferencing, FTP, Remote Login, E-Commerce, E-Learning, E-Governance, E- Banking. Internet Security concept-Firewalls and types-Security products–Biometrics– Cryptography-Digital signatures and electronic signatures

**(12 Hrs)**

**Module 2- Static Web Page Development:** - Basics of HTML -Understanding HTML, Create a Web page, Linking to other Web pages, Publishing HTML Pages, Text Alignment and Lists, Text Formatting Fonts Control, Email Links and link within a Page, Creating a Table, Creating HTML Forms, Creating Web Page Graphics, Putting Graphics on a Web Page, Custom Backgrounds and Colors, Creating Animated Graphics.

**(22Hrs)**

**Module 3–DynamicWeb page Development:-**CSS –creating and editing cascading style sheets, Defining Style with HTML Tags, Features of Style Sheet, Style Properties, Style Classes, and External Style Sheet. **Multimedia-** Sound-types of sound files, linking of sound files, embedding sound files -Video–Analog video, Digital video, webcams, Animation–Downloading animations, flash Publishing –Testing, Transferring to the web.

**Publishing** –registering a site, marketing a site, maintaining a site, Domain names, web hosting. (24Hrs)

**Module 4–JavaScript:-** Introduction to Java Script: Writing First Java Script, External Java Script, Variables: Rules for variable names, declaring the variable, assign value to a variable, Scope of variable, Using Operators, Control Statements, Java Script loops, Java Script Functions: Defining a Function, Returning value from function, User defines function. ( 15Hrs)

**Module 5-XML an Overview** –XML –XMLDTD–Physical structures in XML –XML data–creating and validating a book description document in XML–placing XSL in perspective–XSL concepts– code walk through XSL –creating XSL stylesheet– creating and using COMobjects in XML-Creating blogs. (15Hrs)

**Module 6 – Advance Web Technologies** - Angular (JavaScript open-source framework using MVC architectural pattern). Laravel (open-source PHP web framework). React JS (opensource,JavaScriptlibrarymaintainedbyFacebook).Node.js(notjustaframework, a complete environment). Ruby on Rails (RoR) (favourite frameworks for web developers). ASP.NET (Microsoft built web development framework)(20Hrs)

## References

1. HTML, XHTML & CSS (Visual Quick Start Guide Series) Sixth Edition by Elizabeth Castro ISBN-10:0321430840 ISBN-13:978-0321430847
2. Dreamweaver CS5 for Windows and Macintosh: Visual Quick Start Guide by Tom Negrino, Dori Smith ISBN-10:032170357X ISBN-13:978-0321703576
3. Flash CS5 Professional for Windows and Macintosh: Visual Quick Start Guide by Katherine Ulrich ISBN-10:0321704460 ISBN-13:978-0321704467
4. Styling WebPages with CSS: Visual Quick Project Guide By Tom Negrino, Dori Smith ISBN-10:0-321-55557-0 ISBN-13:978-0-321-55557-1
5. Mary Millhollon, et al. *Easy Web Design*, PHI, New Delhi.
6. Nick Vandome. *Creating WebPages*, Dream tech Publishers, New Delhi.
7. Mike McGrath. *HTML in Easy Steps*, Dream tech Publishers, New Delhi.,
8. *Webdesigning and Production for Business*, Green Tech Books, Thiruvananthapuram
9. NIIT. *Basics of Website Design*
10. Millhollon & Castrina. *Faster Smarter Web Page Creation*, PHI, New Delhi.

**SEMESTER III**  
**Paper 3: CO 233R- MANAGEMENT OF INTELLECTUAL  
PROPERTY RIGHTS**

**Objective:** This course aims at familiarising the students with the historical perspectives of IPR, key forms, IPR legislations, impacts of IPR in the development of India and the process of registering IPRs.

**Module 1: Historical perspective-** WIPO- international treaties- Paris and Berne conventions- WTO- multilateral agreements- TRIPS- India and TRIPS- Issues and Challenges-benefits-criticism (15Hrs)

**Module 2: Key forms of IPR-** patents- copyrights- trademarks- industrial designs- layout designs of ICs- geographical indications- trade secrets- plant varieties ( 15Hrs)

**Module 3: IPR and legislations-** Indian Trademarks Act 1999- The Copy rights (Amendment) Act 1999- Geographical Indications of Goods ( Registration and protection) Act 1999- Semiconductor Integrated Circuit Layout Design Act 2000- The Industrial Designs Act 2000- Protection of Plant Varieties and Farmer's Rights Act 2001- Biological Diversity Act 2002- The Patents (Amendment)Act2005. ( 20Hrs)

**Module 4:** Impact of IPRs on developing countries in general and India in particular- impact on agriculture- bio piracy- impact on pharmaceutical companies- public health programmes-SMEs. ( 15Hrs)

**Module 5:** Procedure for registering IPRs- role of government- Department of Industrial Policy and Promotion, Major agencies for administering IPRs- enforcement mechanism- Intellectual Property Appellate Board. ( 20 Hrs)

**Module 6:** Cyber law: Emergence of Cyberspace, Cyber Jurisprudence, Cyber Ethics, Overview of IT Act, 2000, Amendments and Limitations of IT Act, Legal Recognition of Electronic Records, Legal Recognition of Digital Signature, Certifying authorities, Cyber Crime and Offences (23Hrs)



**References:**

1. W.R Cornish, Intellectual Property Patent, Copyrights, Trademarks & Allied Rights, Sweet & Maxwell, London
2. Bibek Debroy, Intellectual Property rights, Rajiv Gandhi Institute for Contemporary Studies, Delhi, B.R. Pub. Corp.
3. Wadhera B.L., 2011, Law Relating to Intellectual Property - Patents, Trade Marks, Copyrights, Designs, Geographical Indications, Universal Law Publishing, New Delhi
4. P Narayana, Intellectual property law
5. Rajeev Jain, Intellectual property law by Patents, copyrights, trademarks and design
6. Journal of Intellectual Property Rights- various issues

*Websites:*

[www.dipp.nic.in/iprwww.i](http://www.dipp.nic.in/iprwww.i)

[prlawindia.orgwww.wipo.i](http://prlawindia.orgwww.wipo.i)

[nt/ipdl/en](http://nt/ipdl/en)

**SEMESTER III**  
**Paper 4: CO 234E- LEGAL FRAME WORK FOR INFORMATION  
TECHNOLOGY BASED BUSINESS**

No. of instructional hours per week: 6

**Objectives:**

1. To give advanced knowledge in the field of cyber law.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in handling cyber issues in business.

**Module 1–Introduction-** Cyberspace vs. Physical space; Scope of Cyber Laws. Components of Cyber Laws in India-Information Technology Act, 2000; Relevant provisions from Indian Penal Code, Indian Evidence Act, Bankers Book Evidence Act, Reserve Bank of India Act, etc. **(12Hrs)**

**Module 2- Concept of Cyber Crimes** – ‘Cyber Contraventions’ & ‘Cyber Offences’ Cyber Crimes and legal issues involved - Unauthorised Access, Cyber Hacking, Denial of Access To Authorised Person, E mail bombing, Web jacking, Web Defacement & Salami Attacks, Cyber Defamation– meaning; applicability of provisions of IPC; penal liabilities, Phishing, Cyber Stalking, Cyber pornography, Cyber Terrorism. **(30Hrs)**

**Module 3 -E-Contract**–legal provisions regulating the– contract with special reference to the provisions of IT Act, 2000. **Copyright issues in Cyber space**–relevant provisions under Copy right Act, 1957regulatingcopyrightissuesin Cyber space; Online Software Piracy–legal issues involved; Analysis of sufficiency of provisions of Copyright Act to dealswithOnlineSoftwarePiracy.**TrademarkissuesinCyberspace**–DomainName; Cyber squatting as a form of Domain Name dispute; Case law. **(24Hrs)**

**Module 4 - Information Technology Act** – a brief overview; Documents or transactions to which IT Act shall not be applicable; meaning of Computer, Computer system and

Computer network; E – commerce; E – governance; Concept of Electronic Signature;  
Concept of Cyber contraventions and Cyber Offences. (18Hrs)

**Module 5: Introduction to Information Security**, Network Security, Cyber Security,  
SQL injection, socialsite security. (12Hrs)

**Module 6: Application and Business Security Developments**, Policy Standards and  
Laws, BCP, DR Plannin gand Audit. (12Hrs)

### References

1. Pavan Duggal–Cyber crime and Jurisdiction inIndia
2. RohasNagpal “Cyber Terrorism in the Context of Globalisation”, *The IT and Law Initiative* (SymbiosisPublication)
3. Rohas Nagpal ,IPR &Cyberspace–IndianPerspective
4. INDIAN PENALCODE1860
5. INDIAN EVIDENCE ACT 1972
6. BANKERS BOOK EVIDENCE ACT1891
7. RBI OF INDIA ACT1934
8. INFORMATION TECHNOLOGY ACT 2000, IT Amendment Bill 2006, IT Amendment bill2008.
9. COPYRIGHTSACTANDTRADEMARKACT
- 10.E-CONTRACT

**SEMESTER IV**  
**Paper 1: CO 241E- DATABASE MANAGEMENT AND**  
**INFORMATION TECHNOLOGY**

No. of instructional hours per week: 6 (2 hour theory and 4 hrs practical)

**Aim of the study:** To update and expand skills in database management and Information technology

**Course objectives:**

1. To give advanced knowledge in the field of Database Management.
2. To equip the students to meet the demands of the industry.
3. To expand the practical skills in Database Management.

**Module 1: Database system Design:** overview of Database Management ‘ Storage and file organization’ Index structure entity- relationship model; An architecture of database system; relational model; Relational operators; Functional dependencies & normalization; SQL: A relational database language transaction processing concepts; Concurrency control **(15Hrs)**

**Module 2: Security and Data Warehousing:** Recovery system; Database Security/ authorization; Distributed database; object-oriented database; Network model; Hierarchical model; Data warehouse; Environment & Design, Data warehousing & technology, Web-enabled dataware house. **(15Hrs)**

**Module 3: Application of Database Management:** Data mining process, Management applications of data mining, Spatial, geographic & multimedia database, New applications; Distributed IS& World Wide Web linkages. **(18Hrs)**

**Module 4: Advanced database concepts:** Cloud database, centralized database, introduction to Big Data, Block Chain Data, crypto currency etc. **(18Hrs)**

**Module 5: Introduction to Apache Hadoop** (Apache Hadoop is an open-source software framework used for distributed storage and processing of datasets of big data using the Map Reduce programming model. It consists of computer clusters built from commodity hardware), Apache Spark. **(22Hrs)**

**Module 6: Management and Organization:** Relating IT to organizational leadership, culture, structure, policy and strategy; programmer productivity. Managing legacy systems; Evaluation centralization- decentralization issues; IT forecasting. **(20 Hrs)**

**References:**

Date C.J; An introduction to Database Concepts, Addison Wesley, Massachusetts

Desai Bipin; An Introduction to Database System, Galgottia Publications, New Delhi

Elmasri and Nawathe; Fundamentals of Database System, Pearson Education, Asia

Imran Bashir: Mastering Block chain,

## SEMESTER IV

### Paper 2: CO 242E- E-BANKING AND BUSINESS MODELS

#### Objectives:

1. To understand the relevance of E- banking in the present scenario
2. To impart knowledge about technology application in banking

**Module 1: Introduction to present day banking system-** Concepts- New Trends in banking- Core Banking- Internet Banking – Mobile Banking – Criteria for licensing – Financial Inclusion — new reforms in banking sector **(13Hrs)**

**Module 2: E-banking-** meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking. **(15Hrs)**

**Module 3: Electronic delivery channels and products-** Teller machine at bank counters, cash dispensers, ATM, Telephony, Internet, mobile phone,- Banking products- Traditional products, the new banking products, segmentation , electronic money, electronic cash, electronic payment system. **( 20Hrs)**

**Module 4:** Banking system for electronic delivery, online enquiry and updates facility, PIN and their use, signature storage and display, cheque truncation, security measures- encryption, firewalls, authentication, banking organization for electronic delivery. **(20 Hrs)**

**Module 5:** Banking on Technology: RTGS information technology, bank net, RBI net, Data net, virtual banks, Data mining, intelligent agents, biometrics, mobile wireless access devices, CRM, risk management for e-banking, impact of technology on banks. **(20Hrs)**

**Module 6:** E-banking business models- various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models. **(20Hrs)**

**References:**

1. Sanjay Soni and Vinayak Aggarwal, Computers and Banking, M/s Sultan Chand & Sons, New Delhi,1993.
2. Uppal, R.K. “E-Banking in India (Challenges & Opportunities)”, New Century Publications, New Delhi,2007.
3. Joseph, P.T., E-Commerce: An Indian Perspective, Prentice Hall of India,New Delhi,2009.

## SEMESTER IV

### Paper 3: CO 243E- E-COMMERCE AND GLOBAL MARKETING

#### Objectives:

1. To understand the relevance of E- Commerce in the present scenario
2. To familiarize the students with the concept and issues of global marketing environment

**Module 1: Introduction to E-Commerce:** Meaning, definition, features, advantages, disadvantages,- E-market- a paradigm shift, technological convergence, - Transition to e-commerce in India and its challenges, IT act. **(20 Hrs)**

**Module 2: Business Models of E-Commerce,** key elements of business models, B2C, B2B, C2C, C2B, B2G.... Models based on relationship of transaction types- brokerage model, aggregator model, info- intermediary model, community model, value chain model, affiliate model etc. **( 20Hrs)**

**Module 3: E-payment systems and E-security-** EDI, Digital payment, E-cheque, e-cash, debit card, credit card, smart card, digital signature, operation of e-payment system. –Risk in e-payment, security measures, supply chain Management. **(20Hrs)**

**Module 4: E-marketing-** the scope and challenges of global marketing, opportunities, advantages and limitations, the dynamic environment of global trade, business customs in global marketing, multi-national market regions and market groups. **(20 Hrs)**

**Module 5: Global Marketing Environment:** Economic Environment, Socio-cultural Environment, Legal and statutory framework, Need for Environmental analysis, Country Risk Analysis, Global Marketing Research and information System, Research Process of International Marketing. **( 15Hrs)**

**Module 6: Global marketing management:** products and services for customers and businesses, global marketing channels and marketing mix, pricing for global market. **(13 Hrs)**



## References

1. Kenneth C Laudon “ E-Commerce” Pearson Education,2013.
2. Murthy C.S.V “ E-Commerce- concepts, models, strategies”,Himalaya Publishing House, New Delhi,2013.
3. Joseph P.T, “ E-Commerce- An Indian Perspective”, PHI Learning Pvt. Ltd,New Delhi,2012.
4. Addison Wesley, “Frontiers of E-Commerce “, Pearson Publication,2012.
5. David Whitley, “E-Commerce Strategy, Technology and Application”,Tata McGraw Hill Publication, New Delhi,2012.
6. Philip R. Cateora and John L. Graham, “International Marketing “, , McGraw-Hill,2011

## SEMESTER IV

### Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

#### Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.
2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

**Module 1: Optimization Techniques:** Introduction-Definition-Nature and Importance-Steps in Intelligent decision making-Modelling Techniques **(8 Hrs)**

**Module 2: Linear Programming:** Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems

**(22Hrs)**

**Module 3: Transportation and Assignment Problems:** Transportation Problems-Initial basic feasible solution using North West Corner Rule, Lowest Cost Entry Method and Vogel Approximation Method-Optimal solution-MODI method- Degeneracy, Unbalanced and Maximization in Transportation Problems. Assignment Problems-Hungarian Method-Maximization, Unbalanced and Restricted Assignment Problems-Travelling Salesman Problems. **(23 Hrs)**

**Module 4: Game Theory:** Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. **(15 Hrs)**

**Module 5: Optimization Techniques:** Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation ; Simulation-MONTE CARLO Method and Random Numbers. **(15 Hrs)**

**Module 6: Project Scheduling and Monitoring:** Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations **(25 Hrs)**

**References:**

1. J K Sharma – operation Research – Theory and Practice – MacMillian.
2. John M. Nicholas, Project Management for business and Technology – Problems andpractice.
3. Harvey M Wagner - “Principle of Operation Research, PH Learning Pvt.Ltd.
4. Management operations Research – Satya Narayanan, LalithaRaman.
5. Operations Research Hamdy ATaha
6. Operation Research – V.K.Kapoor.
7. Operation Research – S.D.Sharma.

**Elective : INTERNATIONAL TRADE**

**SEMESTER III**

**Paper 1: CO 231.1 T - FOREIGN LANGUAGE – ARABIC**

**Aim of the Course:**

- To impart the basics of Arabic Language
- To acquaint the words and phrases related to Commerce, Industry and Travel sector
- To introduce the culture of Arabs

**Course Description**

Under this course it is envisaged to enable the learner to understand, read Arabic and to react in the various situations of life. This course helps to understand in short the Arab civilization, culture and the trade relations of Arabs with India.

**Module – 1:** Alphabets, Parts of Speech, Structure of Arabic Sentences, Sentence making, deferent sentences, Vocabulary, Sentences and its types, Gender, Singular, Dual, Plural, Definite and Indefinite, ( 15Hrs)

**Module 2:** Nominal Sentences and Verbal Sentences, Object of Genitive case or Prepositions, The Genitive, Adjective ( 15Hrs)

**Module –3:** Travel& Tourism situations: Railway station, bus service, bus station, train fare, airport, air travel, tourism, travel business, receptionist, reception of the guests, being host ,seeing off ( 25Hrs)

**Module 4:** Work situations: Different work situations: In the office, interviews, factory, in the shop, business, market etc ( 25Hrs)

**Module –5:** Lifestyle and customs of Arabs, Arabcivilization,culture ( 13 Hrs)

**Module –6:** Trade relations, Trade relations of Arabswith India. (15 Hrs)

**Text Books:**

- a) **Arabic for Your Trip** -Berlitz,U.K.
- b) **Durusun Fil-Arabiyya** by Linguaphone Institute,London

**Books for Reference:**

- a) A Course in Spoken Arabic, ShafiShaikh(OUP)
- b) An Easy way to Commercial and Journalistic Arabic, Muhammad Ismail al Mujaddidi, Sahara Publications,Calicut,2003
- c) Arabic Self Taught (Syrian),A.Hassam
- d) Arabic Today, John Mace, Edinburgh UniversityPress,London
- e) Business Arabic, Dr. A.I. Rahmathullah, al HudaBooks,Calicut
- f) Easy Steps to Functional Arabic, Dr.S.K.Bahmani
- g) Introduction to Arabic, a BBC radio Course forbeginners.
- h) Spoken Arabic,SaidSalah
- i) Technical,Business,LegalandJournalArabic:anacademicbookintranslation, Abdul Rasheed, T.P. Mohammad, al Huda Books, Calicut, 2007
- j) The Commercial Arabic, V.P. Abdul Hamid and N.K. Abdul Halim, Al Huda Books,Calicut,2003

## SEMESTER IV

### Paper 1: CO 231.2T – Foreign Language -FRENCH

**Objective:** To develop basic communicative ability in French language especially with business situations

**LANGUAGE  
FUNCTIONS AND  
TOPIC AREAS**

- Module1** -Greetings and exchanging personal information  
-Countries and nationalities-Numbers , Days and months  
-Alphabet, Spell names and other words- Professions  
-Telling time
- Module2** -Talk about Leisure activities and your likes and dislikes-Describing people  
-Ask questions to gather information- Telephoning  
-Giving and asking for directions – Travelling at the airport, catching a train - Food and drinks
- Module3** -Shops and shopping [How to ask for price]  
-French meals, understand a menu and order [restaurant bill, taxi fare, hotel bill etc] - French etiquette
- Module4** -Making suggestions and polite requests- Writing an informal not a postcard

**Module5** -Verbs-Articles  
- Adjectives  
-Present tense and Present Continuous-  
Past tense  
-Immediate future-Prepositions

**Language structures**

**Module6** -Partitive articles to express  
quantity- Imperative –for order and  
to advice

## SEMESTER III

### Paper 1: CO 231. 3T – FOREIGN LANGUAGE- GERMAN

Aim of the syllabus is to develop skills in listening comprehension, writing and speaking German Language using basic German Grammatical Structures.

<b>Theme</b>	<b>Grammar for the development of skills</b>
1. Name, Country, Residence	Personal pronouns, word order, Position
2. Studies and Profession	Possessive pronouns, verb "sein"
3. Family, siblings, Age	Verb "haben", indefinite article Negation: "nicht" and "Kein"
4. Time, Appointments	Definite articles, strong verbs
5. Invitation	Separable verbs, imperative
6. Job Search, Job selection	Model verbs
7. Shopping	Accusative case
8. GIFTS, At the postoffice	Dative case
9. Information	Place and Direction

Parallel to the grammar mentioned above, a short introduction to themes in German Culture will also be included in the course

**References :** Lernsile Deutsch Teil I ( Max Hueber Verlag)

Lesson 1 to 9



## SEMESTER III

### Paper 2: CO 232T- INTERNATIONAL TRADE AND DOCUMENTATION

**Objective:** The objective of this course is to acquaint the students with the basic concepts of International trade, India's foreign trade policies, export assistance and promotion measures and various aspects of importing.

**Module 1: Theories of International Trade-** Absolute and comparative Advantage theories- Heckscher- Ohlin theory- terms of trade- theory of international trade in services.

( 15 Hrs)

**Module 2: Tariffs-** Quotas- dumping- Antidumping/ countervailing- duties- technical standards- exchange control and other non tariff measures

( 15 Hrs)

**Module 3: Composition and direction of India's foreign trade-** India's foreign trade policy- export promotion infrastructure and institutional set up – deemed exports- rupee convertibility- policy on foreign collaborations and counter trade arrangements- India's joint ventures abroad- project and consulting exports.

( 25Hrs)

**Module 4: Export assistance and promotion measures-** ECGC- import facility- duty drawback- duty exemption schemes- tax concessions- MAI-MDA-100 percent EOUs- SEZs.

( 20Hrs)

**Module 5: Processing of an export order** – methods of payment- negotiations of export bills- pre and post shipment export credit – Bank guarantees- types and characteristics of export documents

( 23Hrs)

**Module 6: Procedure for procurement through imports-** Import financing-customs clearance of imports- managing risks involve dinimporting. **(10 Hrs)**

**References:**

1. M B Rao, Manjula Guru, WTO and International Trade, Vikas Publishing house, New Delhi
2. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, Mumbai
3. Mahajan V.S, India's foreign and balance of payments, Deep & Deep Publications, New Delhi

## SEMESTER III

### Paper 3: CO 233R- MANAGEMENT OF INTELLECTUAL PROPERTY RIGHTS

**Objective:** This course aims at familiarising the students with the historical perspectives of IPR, key forms, IPR legislations, impacts of IPR in the development of India and the process of registering IPRs.

**Module 1:** Historical perspective- WIPO- international treaties- Paris and Berne conventions- WTO- multilateral agreements- TRIPS- India and TRIPS- Issues and Challenges-benefits-criticism (15 Hrs)

**Module 2:** Key forms of IPR- patents- copyrights- trademarks- industrial designs- layout designs of ICs- geographical indications- trade secrets- plant varieties (15Hrs)

**Module 3:** IPR and legislations- Indian Trademarks Act 1999- The Copy rights (Amendment) Act 1999- Geographical Indications of Goods (Registration and protection) Act 1999- Semiconductor Integrated Circuit Layout Design Act 2000- The Industrial Designs Act 2000- Protection of Plant Varieties and Farmer's Rights Act 2001- Biological Diversity Act 2002- The Patents (Amendment)Act2005. (20Hrs)

**Module 4:** Impact of IPRs on developing countries in general and India in particular- impact on agriculture- bio piracy- impact on pharmaceutical companies- public health programmes-SMEs. (15Hrs)

**Module 5: Procedure for registering IPRs-** role of government- Department of Industrial Policy and Promotion, Major agencies for administering IPRs- enforcement mechanism- Intellectual Property Appellate Board. (20Hrs)

**Module 6: Cyber law:** Emergence of Cyberspace, Cyber Jurisprudence, Cyber Ethics, Overview of IT Act, 2000, Amendments and Limitations of IT Act, Legal Recognition of Electronic Records, Legal Recognition of Digital Signature, Certifying authorities, Cyber CrimeandOffences **(23Hrs)**

**References:**

1. W.R Cornish, Intellectual Property Patent, Copyrights, Trademarks & Allied Rights, Sweet & Maxwell,London
2. Bibek Debroy, Intellectual Property rights, Rajiv Gandhi Institute for Contemporary Studies, Delhi, B.R. Pub.Corp.
3. Wadhwa B.L., 2011, Law Relating to Intellectual Property -Patents, Trade Marks, Copyrights, Designs, Geographical Indications, Universal Law Publishing, NewDelhi
4. P Narayana, Intellectual propertylaw
5. Rajeev Jain, Intellectual property law by Patents ,copyrights, trademarks anddesign
6. Journal of Intellectual Property Rights- variousissues

*Websites:*

[www.dipp.nic.in/iprwww.i](http://www.dipp.nic.in/iprwww.i)

[prlawindia.orgwww.wipo.i](http://prlawindia.orgwww.wipo.i)

[nt/ipdl/en](http://nt/ipdl/en)

## SEMESTER III

### Paper 4: CO 234Y- FOREX MANAGEMENT

**Objective:** The purpose of this course is to give the students an exposure to the way foreign Exchange Market operates, to understand the principles of Currency valuation, techniques that can be used to hedge foreign exchange risk and to create an understanding on foreign exchange Management in India.

**Module 1:** Foreign Exchange, concepts, significance of foreign exchange- Forex Reserves - Exchange rates- inter banks and Merchant rates- spot and forward rates-TT rates-computations-Forex Markets—derivates in the Forex markets- Futures, Swaps, Options and Arbitrage- Forex dealers and Speculators Organisations of the Forex market.

(15 Hrs)

**Module 2:** Exchange rate fixation- Purchasing Power Parity Theory- Interest Rate Parity Theory- Flow Model- Asset market models-forecasting of exchange rates- Nominal Effective Exchange Rates and real Effective Exchange rates- Hedging against Exchange rate fluctuations.

(15Hrs)

**Module 3:** Forward Exchange Contracts-relevance-types- forward exchange rate computation – factors influencing Forward Rates- extension and cancellation of forward contracts-Futures-features vs Forward contracts-Options- types and Mechanisms-risk Management through forward contracts.

(20 Hrs)

**Module 4:** Forex Risk management – transaction risk exposure risks- internal strategies- shifting of risk- sharing of risk- exposure netting and offsetting- External strategies – money market Hedge- currency swaps- interest rate swaps- Economic consequences of exchange rate changes- Managing Risk .

( 20 Hrs)

**Module 5:** Forex Management in India- Fixed and fluctuating rates-rupee convertibility- Nostro-Vostro-Loro Accounts- Exchange control Measures- relevance. Foreign Exchange

reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India. ( 20Hrs)

**Module 6:** Foreign investment Management: FDI - National FDI policy - Liberalization. Economic determination - impact of globalization. Foreign portfolio investments with special reference to developing countries. (18 Hrs)

### **References**

1. Alan C Shapiro, Multi National Financial Management,
2. Clare C Gump, ABC of Foreign Exchange
3. Krishnamoorthy S, Guide to Foreign Exchange Regulations
4. Chatterjee A K, Principles of Foreign Exchange
5. Rajwadi, Foreign Exchange Management
6. Keith Red Head, Financial Derivatives
7. V V Keshkamat , Foreign Exchange Arithmetic, – Vivek Publications ,Mumbai
8. C Jeevandam, Foreign Exchange Arithmetic and Risk Management, – Sulthanchand & Sons
9. B K Chaudhuri, Finance of Foreign Trade and Foreign Exchange– Himalaya Publishing House

## SEMESTER IV

### Paper 1: CO 241Z- LOGISTICS AND SUPPLY CHAIN MANAGEMENT

**Objective:** The objective of this course is to enable students to understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

**Module 1:** Introduction to distribution logistics: Nature, importance and scope of logistic decisions; Systems approach to logistics; integrates logistics; Total cost concept; supply chain management- nature, importance and interface with logistics; Concept of customer service.

(18 Hrs)

**Module 2:** Transportation and physical Distribution: Importance and modes of transportation Selection of transportation modes; Multi modal transportation; Documentation and carrier liabilities. Inter – state good movement and problems; Transportation management.

(15Hrs)

**Module 3:** Inventory control: Economic order quantity under conditions of certainty and uncertainty; Inventory requirements as function of number of stock locations; techniques of inventory control.

(15 Hrs)

**Module 4:** Warehousing: Role and modern concept of warehousing; private vs public warehousing; Planning warehousing operations; Site selection, warehouse layout.

(20Hrs)

**Module 5:** Material handling: Management of receipts and issues; Computers and warehousemanagement.

(20 Hrs)

**Module 6:** Order Processing: Importance to customer service; Model of Performance measurement; Packagingandutilization.

(20 Hrs)

#### References:

1. Bowersox and others, Physical Distribution Management, Tata McGraw Hill, New Delhi
2. Dobler D.W, Purchasing and Supply Management, Tata McGraw Hill, New Delhi
3. Glaskowsky N.A, Business Logistics, Dryden Press, Ohio

4. Khanna K.K, Physical Management, Himalaya Publishing House, New Delhi



## SEMESTER IV

### Paper 2: CO 242T- STRATEGIC MANAGEMENT FOR MNCs

**Objective:** The objective of this course is to give students acquaintance with the growth and development of MNCs, strategic management of MNCs, organizational design of MNCs, integration of subsidiaries, business ethics and social responsibility.

**Module1: Concepts of MNCs-** Emergence and growth of MNCs- Process of internationalization- Types of MNCs- Factors behind growth of MNCs- Problems and benefits from MNCs- Special problems of MNCs. ( 15Hrs)

**Module 2: Strategic Management of MNCs-** SWOT Analysis- Components of strategies- Levels of Strategies- Corporate level, Business level and functional level strategies- Strategy formulation and implementation-Case studies. ( 15Hrs)

**Module 3: Ownership strategy of MNCs-** International Joint Ventures- International Strategic Alliances- Business Process Outsourcing- Foreign subsidiary- Mergers and acquisition, Problems, Prospects and patterns of each form- case studies. ( 20Hrs)

**Module 4: Strategic planning in MNCs-** concept of strategic planning- need- focus modes- Planning for expansion- Planning of competitive advantage and market leadership- Planning for core- competence- Environmental scanning and planning – case studies. ( 20Hrs)

**Module 5: Organizational strategies of MNCs –** Organizational theories applicable to MNCs- Structure of MNCs- American, European and Japanese organizational designs of MNC ( 20Hrs)

**Module 6:** Designing appropriate strategy- Organizational Integration of subsidiaries- Strategic adaptation to local conditions- MNC culture- Business Ethics- Social responsibility. ( 18Hrs)

## **References**

- 1.International Business: S. Shiva Ramu
- 2.Management: Griffin
- 3.International Business: James HTaggart
- 4.Essentials of international Marketing: Michael C McDermott
- 5.Strategic Management- Strategy Formulation and Implementation: John A Pearce II & Richard BRobinson
- 6.Strategic Planning for Corporate Success: V.S. Ramassamy& S.Namakumari
7. Cases in Strategic Management: S.B Budhiraja& M.BAthreya

## SEMESTER IV

### **Paper 3: CO 234T- LEGAL FRAMEWORK FOR INTERNATIONAL TRADE**

**Objective:** This course aims at familiarizing students with the legal framework of International trade. It covers various aspects such as law on International sale of goods, patent regulations, trademarks, arbitration and conciliation regulations, FEMA AND Cyberlaws.

**Module 1: Uniform Law on International Sale of goods-** obligations of the seller – obligations of the buyer, common provisions- rules concerning damages-provisions of passing of risk in international sale contracts. Foreign Trade (Development and Regulations) Act 1992- objectives- Powers of Central Govt. Import/ Export License- Application Procedure- Refusal, Suspension of License; Role of DGFT- Exemptions from FTDRAct. ( 20Hrs)

**Module 2: Patents regulations:** Patents- Meaning- varieties- provisions of patent applications procedure- procedures after filling applications – patenting- patents of plant and seeds, Drugs- Life of patents and Rights of patentee. Working of patent- Infringement of patent- surrender and revocation of patent. Provisions related to secrecy direction for patent out of India- Protection for security of India- patent regime under WTO. (20Hrs)

**Module 3: Trade and merchandise marks regulations:** registration- procedure- opposing registration- effect of registration- prohibition of registration. Foreign Trade Mark- Privileges to nationals and non- nationals- Licensing of trademark- registered user provisions- violation of trade mark rights-remedies. (15 Hrs)

**Module 4: Arbitration and conciliation regulations-** purpose of Arbitration- difficulties in India. Domestic Arbitration- agreement- Tribunal- Arbitral proceedings- Arbitral

award- Intervention by Court. Conciliation – enforcement of foreign awards- International Arbitration. ( 15Hrs)

**Module 5: FEMA Regulations-** objectives- Need. Functions of RBI under FEMA, regulations over transactions in foreign exchange and securities – Restriction on capital account and current account transactions- control over realization of Foreign Exchange; Regulations of receipts and payments to resident outside India; Rule of Foreign Exchange possession and retention, realization, repatriation and surrender; provisions regulating export of goods and services- borrowing and lending in Foreign Exchange

( 20 Hrs)

**Module 6: Acquisition and transfer of property in and outside India-** establishment of branch in India; Enforcement/ penalties under the Act; Cyber Laws- need and significance.

(18 Hrs)

**References:**

1. Datey, Economic Laws
2. Bare Acts: Govt. of India

## SEMESTER IV

### Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

#### Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.
2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

**Module 1: Optimization Techniques:** Introduction-Definition-Nature and Importance-Steps in Intelligent decision making- Modelling Techniques **(8 Hrs)**

**Module 2: Linear Programming:** Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems **(22 Hrs)**

**Module 3: Transportation and Assignment Problems:** Transportation Problems-Initial basic feasible solution using North West Corner Rule, Lowest Cost Entry Method and Vogel Approximation Method-Optimal solution-MODI method- Degeneracy, Unbalanced and Maximization in Transportation Problems. Assignment Problems-Hungarian Method-Maximization, Unbalanced and Restricted Assignment Problems-Travelling Salesman Problems. **(23Hrs)**

**Module 4: Game Theory:** Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. **(15 Hrs)**

**Module 5: Optimization Techniques:** Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation; Simulation-MONTE CARLO Method and Random Numbers. **(15 Hrs)**

**Module 6: Project Scheduling and Monitoring:** Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations **(25 Hrs)**

**References:**

1. J K Sharma – operation Research – Theory and Practice – MacMillian.
2. John M. Nicholas, Project Management for business and Technology – Problems andpractice.
3. Harvey M Wagner - “Principle of Operation Research, PH Learning Pvt.Ltd.
4. Management operations Research – Satya Narayanan, LalithaRaman.
5. Operations Research Hamdy ATaha
6. Operation Research – V.K.Kapoor.
7. Operation Research – S.D.Sharma.

## **Elective : MARKETING**

### **SEMESTER III**

#### **Paper 1 : CO 231M- AGRICULTURAL AND RURALMARKETING**

##### **Course Objectives**

1. To learn how general marketing concepts apply to agricultural and rural marketing
2. To impart knowledge in enabling the taught to critically analyze the methods of agricultural and rural marketing

**Module 1 Agriculture Marketing-** Definition, Scope, Concepts and Objectives, Differences in Agricultural and Consumer Marketing, Constraints in Agricultural Marketing. **( 15Hrs)**

**Module 2.** Role of Agriculture in Economic Development of India - Role of Government in Agricultural Development. **( 13Hrs)**

**Module 3.** Agribusiness-Emerging Branches-Non Conventional Form of Agribusiness-Export Potential for Farm Products –Supporting Services **( 20Hrs)**

**Module 4.** Advantages& Limitations of Organized Retailing in Agri Inputs and Outputs-Recruitment of Human Resources in Agri Marketing and New Trends in Agricultural Marketing **( 25Hrs)**

**Module 5.** Rural Marketing- Features, Significance, Scope and Limitations- Segmentation in Rural Marketing-Classification of Products and Services in Rural Marketing- Marketing Mix for Rural Products- Innovative Distribution Channels **( 25Hrs)**

**Module 6.** Cooperative Marketing- Concepts, History, Functions-Reasons for Slow Progress of Cooperative Sector **( 10Hrs)**

***Reference Books***

Rural Marketing- Challenges and Opportunities H C Purohit

Rural Marketing In India-Strategies and Challenges Ruchika Ramakrishnan

Rural Market and Agricultural Marketing Kiran Sankar Chakraborty

The Rural Marketing Book Pradeep Kashyap& SiddharthRaut

Agricultural Marketing in India S S Acharya and N L Agarwal Oxford & IBH Publishing  
Co Pvt Ltd, Culcutta

Agribusiness Management In India- Text & Cases- Dr. Subhash Bhave



## SEMESTER III

### Paper 2: CO 232M- INTERNATIONAL MARKETING

#### Objectives:

- To familiarize the students with the concept and issues of international marketing and enable them to analyze the foreign market environment and develop international marketing strategies for a business firm.

**Module 1:Introduction:** Introduction to marketing (Basic concepts only), International Marketing- an overview; International marketing management process, International marketing information system. International Market Segmentation, Targeting and Positioning; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting –up of wholly owned subsidiaries abroad.

(22 Hrs)

**Module 2: Global Marketing Environment:** Economic Environment, Socio-cultural Environment, Legal and statutory framework, Need for Environmental analysis, Country Risk Analysis, Global Marketing Research and information System, Research Process of International Marketing.

(16 Hrs)

**Module 3: International Product Planning and Pricing decisions:** International marketing mix International product policy ; Product positioning in foreign market; Product standardization and Adoption ; Brands, Trademarks, Packaging and Labeling ; International marketing of services ; International product pricing policy ; Factors affecting international price determination ; methods of Pricing for international markets.

(25 Hrs)

**Module 4: International Distribution Decisions:** Distribution channel- from traditional to modern channel structures, Intermediaries for international markets-their roles and functions; Factors affecting choice of channels; Locating, selecting and motivating channel members; International logistics and supply chain management; Planning and Issues.

(20 Hrs)

**Module 5: International promotional policy:** Concept; International advertising; Developing International advertising strategy ; International sales promotion strategies ; Other forms of promotion for global markets.

(15Hrs)

**Module 6: Emerging trends in International Marketing:** International Marketing through Internet; Ecological concerns and international marketing ethics. (10Hrs)

**References:**

1. Dr.K. Karunakaran, 'Marketing Management(Text and cases in Indian Context)'. Himalaya PublishingHouse.
2. Philip Kotler and Kevin Lane Keller,' Marketing Management',Prentice Hall.
- 3.Dana – Nicoleta, Laseu, 'International Marketing',Biztantra.
4. Warren J. Keagan, Mark Green, 'Global Marketing 3/e, PrenticeHall.
5. Cateora, Phillip R. ;Grahm, John L. And PrashantSalwan ,International Marketing, TataMcGrawHill.
6. Philip R. Cateora, John Graham, 'International Marketing', Irvine – SagePublications.
7. Michal R. Czinkota, Illkka A. Ronkainen, 'Best Practices in InternationalMarketing', Harcourt collegePublishers.
8. P.K. Vasudeva, 'International Marketing' Excel books.
9. R. Srinivasan, 'International Marketing' Prentice HallIndia.
10. Rajagopal, International Marketing, Vikas PublishingHouse.
11. Francis Cherunilam, 'International Business', PHI Learning PrivateLimited

## SEMESTER III

### Paper 3: CO 233M- MARKETING RESEARCH

#### Objectives:

1. To understand the relevance of Marketing research
2. To learn the applications of research in a marketing context

**Module 1: Introduction** -Introduction to Market Research- Types of Research – Basic &Applied, Nature, Scope, Objectives, Importance & Limitations of Market Research. Marketing Research activities – Steps involved in Research process - Problem identification and definition; Determination of information needs; Developing research proposal-Market research v/s Marketing research-Research Design – types of Research Design. **(20Hrs)**

**Module 2: Method of data collection-** Sources and collection of Marketing Data. Secondary data – Advantages & Limitations, Sources –Govt. & Non Govt. Primary Data – Advantages &Limitations, Sources, Methods of Collection Primary Data – Observation, Mail, Personal Interview, Telephonic Interview, Internet Interviewing- survey errors. **(15 Hrs)**

**Module 3: Sampling** -Sampling, Questionnaire & Scaling Techniques. Probability and Non Probability Sampling, Sampling methods, Sample Design. Questionnaire design and drafting. Scaling techniques like Nominal, Ordinal, Interval, Ratio, Perceptual Map, Semantic Differential, Likert, Rating& Ranking Scales. Hypothesis testing-Introduction-Types of tests and test selection- One sample test-Two-Independent Sample tests-Two-related sample tests- Chi-square test-Tests for large and small samples-ANOVA. **(25 Hrs)**

**Module 4: Data processing and analysis of data** - Data Processing and Tabulation-Editing coding, problems in editing, tabulation. Data Analysis- Measurement of central tendency, dispersion, univariate analysis, bivariate analysis, multidimensional analysis-

Multivariate analysis, (Factor analysis, cluster analysis, multidimensional analysis, conjoint analysis).-Market and Sales Analysis-Sales forecasting – objective and subjective methods-Test marketing positioning research. ( 28Hrs)

**Module 5: Emerging trends in Marketing Research**-Marketing research in the social media (facebook, my space, blogs)-Marketing research in the motion picture industry- Marketing research in the TV industry-In-store shopper marketing-Online brand perception research-Online targeted advertising - Applications of Marketing Research - Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research. (10Hrs)

**Module 6: Marketing research writing** -Interpretation and Report Writing: Interpretation, types of research reports, guidelines for writing a report-Purpose of Report-Classification of Report-Functions of Research Report- Principles of report writing-Fundamentals of good reports-writing a report format, evaluation of research report. (10Hrs)

***References Books:***

1. Marketing Research by RamanujMajumdar
2. Marketing Research byMishra
3. Marketing Research by MVKulkarni
4. Marketing Research by DMSarawte.
5. Research for Marketing Decisions by Paul Green, DonaldTull.
6. Marketing Research-RajendraNargundkar(TataMc)
7. Business research Methods-DonaldR.Cooper.
8. Marketresearch-G.C.Beri
9. Marketing Research-Aaker
10. Marketing Research -Tull& Hawkins
- 11.Marketing Research S L Gupta, ExcelBooks

## SEMESTER III

### Paper 4: CO 234M- MARKETING COMMUNICATION

**Objective:**

To familiarise the students with the basic concepts of Marketing communication, Advertising and Brand Management.

**Module 1: Role of IMC in marketing process,** IMC planning model, Marketing and promotion process model. Communication process, steps involved in developing IMC programme, Advertising Vs Marketing mix, Advertising appeal in various stages of PLC, Advertising Agency: Type of agencies, Services offered by various agencies, Criteria for selecting the agencies and evaluation ( 20Hrs)

**Module 2: Media planning:** Developing Media plan, Problems encountered, Media Evaluation-Print, Broadcast media, Support media in advertising, Media strategy: Creativity, Elements of creative strategies and its implementation, Importance of Headline and body copy. ( 20Hrs)

**Module 3: Advertising objectives and Budgeting:** Goal setting – DAGMAR approach, various budgeting methods, Monitoring, Evaluation and control: Measurement in advertising, various methods used for evaluation, Pre-testing, Post testing. (20 Hrs)

**Module 4: Direct Marketing:** Features, Functions, Growth, Advantages/Disadvantages, Direct Marketing Strategies. Promotion: Meaning, Importance, tools used, drawbacks, push pull strategies, Co-operative advertising, Integration with advertising and publicity Public relation/ Publicity:- Meaning, Objectives, tools of public relations, Public relation strategies, Goals of publicity, Corporate Advertising – Role, Types, Limitations, PR Vs Publicity. ( 20Hrs)

**Module 5: Basics Understanding of Brands –** Definitions - Branding Concepts – Functions of Brand - Significance of Brands – Different Types of Brands – Co branding –

Store brands. Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions. ( 15Hrs)

**Module 6: Measuring Brand Performance** – Brand Equity Management - Global Branding strategies - Brand Audit – Brand Equity Measurement – Brand Leverage -Role of Brand Managers– Branding challenges & opportunities. (13 Hrs)

**Reference:**

1. Semenik Richard J, *Promotion & Integrated Marketing Communications*, Thomson
2. Kumar, S. Ramesh; *Marketing and Branding –The Indian Scenario*; Pearson Education; New Delhi.
3. Moorthy, Y.L.R.: *Brand Management*, Vikas Publication House, New Delhi. 2012
4. Aaker, David A: *Managing Brand Equity*, Free Press, New York
5. Kumar, S. Ramesh; *Marketing and Branding –The Indian Scenario*; Pearson Education; New Delhi.
6. S.A. Chunawalla, *Foundation of Advertisement Theory and Practices*, Himalaya Publishing House, Mumbai.
7. Belch, George E. and Belch, Michael A.; *Advertising and promotion*, Tata McGraw Hill, New Delhi

## SEMESTER IV

### Paper 1: CO 241Z- LOGISTICS AND SUPPLY CHAIN MANAGEMENT

**Objective:** The objective of this course is to enable students to understand the importance and dynamics of a firm's physical distribution functions and management of its supply chain.

**Module 1: Introduction to distribution logistics:** Nature, importance and scope of logistic decisions; Systems approach to logistics; integrates logistics; Total cost concept; supply chain management- nature, importance and interface with logistics; Concept of customer service. ( 18Hrs)

**Module 2: Transportation and physical Distribution:** Importance and modes of transportation Selection of transportation modes; Multi modal transportation; Documentation and carrier liabilities. Inter – state good movement and problems; Transportation management. ( 15Hrs)

**Module 3: Inventory control:** Economic order quantity under conditions of certainty and uncertainty; Inventory requirements as function of number of stock locations; techniques of inventory control. (15Hrs)

**Module 4: Warehousing:** Role and modern concept of warehousing; private vs public warehousing; Planning warehousing operations; Site selection, warehouse layout. (20Hrs)

**Module 5: Material handling:** Management of receipts and issues; Computers and warehouse management. (20Hrs)

**Module 6: Order Processing:** Importance to customer service; Model of Performance measurement; Packaging and utilization. (20 Hrs)

#### References:

- 1.Bowersox and others, Physical Distribution Management, Tata McGraw Hill, New Delhi
- 2.Dobler D.W, Purchasing and Supply Management, Tata McGraw Hill, New Delhi

3. Glaskowsky N.A, Business Logistics, Dryden Press, Ohio

4. Khanna K.K, Physical Management, Himalaya Publishing House, New Delhi



## SEMESTER IV

### Paper 2: CO 242M- INDUSTRIAL MARKETING

#### Objectives:

1. To learn how general marketing concepts apply to industrial business contexts.
2. To impart knowledge in enabling the taught to critically analyze firm- specific industrial marketing issues.

**Module 1. Nature of Industrial Marketing:** Industrial marketing vs. consumer marketing- Relational approach to industrial marketing – The nature of industrial demand &Industrial customer ( 18Hrs)

**Module 2. Type of Industrial Products:** Major equipment, Accessory equipment, Raw and processed materials, Components parts and sub -assemblies, Operating supplies, Standardized and non- standardized parts, Industrial services ( 20Hrs)

**Module 3. Organizational influences on buying behavior:** Buying roles, The buy grid model, The organization buying decision process- Purchasing systems- Auctions- Documentation- Bids- Order – Placement- Follow up- Receipt and inspection ( 20 Hrs)

**Module 4. Industrial Product Decisions:** Industrial product life cycle – Industrial product mix determinants viz. Technology- Competition- Operating capacity- Shift in location of customers- Government controls – Changes in level of business activity ( 20 Hrs)

**Module 5. Pricing of Industrial Products:** Pricing objectives- Price decision analysis- Break Even Analysis- Net pricing- Discount pricing – Trade discount – Geographic pricing- Factory pricing- Freight allowance pricing- Terms of sale – Outright purchase- Hire purchase–Leasing ( 15Hrs)

**Module 6. Promotion of Industrial Products-** Supporting salesman- Motivating distributors – Stimulating primary demand- Sales appeal – Publicity & sponsorships –

Trade shows – Exhibits – Catalogs – Samples- Promotional letters – Promotional novelties

( 15 Hrs)

***Book recommended:***

1. Anderson, Customer Relationship Management, Tata MaGrawHill.
2. Daragh O Reilly and Julian J Gibas, Bulding Buyer Relationships, Macmillian India Ltd.
3. Michael D Hutt and Speech T.V, Industrial Marketing Management, The DrydenPress.
4. Robert Dwyer F., Business Marketing, MaGrawHill.
5. Robert & Reeder, Edward G. Briety and Betty H. Reeder, Industrial Marketing: Analysis Planning and Control. Prentice Hall of IndiaLtd
6. Industrial Marketing – P KGhosh

## SEMESTER IV

### Paper 3: CO 243M- SERVICES MARKETING

#### Objectives

1. To understand the differences between services and physical goods and to understand how these differences translate into marketing.
2. To prepare students to be successful managers in this increasingly service-oriented economy.

**Module 1: Marketing Services** -Concept of services – importance - Goods & Services marketing - Growth of the service sector - Emergence & Reasons for the growth of service sector in India, - Product to Services, the Challenges - The Service Sector - Meaning and Types of Service - Why Services Marketing? - Classifying Services - Service economy and the nature of services – Service Marketing Implications - Service and Technology - Designing of the service, blueprinting, using technology developing, human resources, building service aspirations. **(10 Hrs)**

**Module 2 :The Services Marketing Mix-** 7 P's of service marketing - *Product* - Product differentiation, product levels - *Pricing* of services- pricing concepts, pricing strategies for services - *Place*-Service distribution, components of service delivery system, potential management, problems associated with services delivery - *Promotion*- Challenge of Service communication - Service Advertising Strategies - *People*- Importance of people in service marketing, Role of various people involved - *Physical Evidence* -concept of Physical Evidence, types of Physical Evidence in various services - *Process*-concept, types of process. **(25 Hrs)**

**Module 3: Consumer Behaviour in Services** - Customer Behavior in Service Settings – Consumer Choice - Consumer Experience – Post Experience Evaluation - Customer Expectations of Service - Importance of Customer Expectations - Factors that Influence Customer Expectations of Service – Issues Involving Customer Service Expectations - Ensuring high Customer Satisfaction – Understanding differences among Consumers - Internal marketing of Services – Customer Experience Management (CEM) - Customer

Satisfaction Measures - Demand Management in Services - Supply and Demand considerations in Services – Eservices Marketing. **(20Hrs)**

**Module 4: Dimensions of Service Quality** -Delivering Quality Service - Challenges of Measuring Service Quality - Employees role in Service Delivery - Service quality research and measurement- SERVQUAL - Quality standards, factors and solutions - Developing appropriate and effective communication about service quality - Service Product - Service Processes - Service Recovery – How Customers Respond to Service Failures - Recovery Expectations - Service Recovery Strategies – Service Recovery Process - Service Guarantees - The Customer Gap - The customer expectations versus perceived service gap - Closing the Gaps - Key factors and strategies for closing the gap - GAPS Model of Service Quality. **(25 Hrs)**

**Module 5: Building Customer Relationships in Services-** CRM issues in services – Relationship Marketing - Strategizing on HRM - Employee Role in Service Delivery - Service Culture - The Critical Importance of Service Employees - Boundary-Spanning Roles - Service delivery and Organization Culture and Climate - Focusing on the Customer - Relationship Development Strategies – Relationship Challenges.

**(13 Hrs)**

**Module 6: Modern Trends in Services Marketing-** *Live Project* based on marketing of services in Financial Services/Health Services/Hospitality Services including travel and tourism/Professional Services/Public Utility Services - Developing Sustainable Service Models. **(15Hrs)**

***References Books:***

1. Zeithaml V, Bitner M.J. & Gremler D.D. and Ajay Pandit (2012), *Services Marketing: Integrating customer focus across the firm*. Special Indian Edition, McGraw-Hill Education Pvt. Ltd., New Delhi.
2. Christopher Lovelock and Jochen Wirtz (2011) *Services Marketing: People, Technology, Strategy*, Seventh Edition, Pearson Publishing.

3. Schmitt, Bernd H. (2003) *Customer Experience Management: A Revolutionary Approach to Connecting with Your Customers*, Wiley, ISBN0471237744.
4. Ramneek Kapoor, Justin Paul and BiplabHalder (2011) *Service Marketing: Concepts &Practices*, Tata McGraw-Hill Education Private Ltd., NewDelhi.
5. Philip Kotler and Paul N Bloom (1984) *Marketing Professional Services*, Prentice Hall, NewDelhi.
6. Lovelock and Wright (2002) *Principles of Service Marketing and Management*, 2nd edition, PrenticeHall.
7. S.M. Jha (2003) *Services Marketing*, Himalaya Publishing House, New Delhi. ISBN. 9788170408307
8. Natarajan,L ( 2013 ) *Services Marketing*, Margham Publications,Chennai.
9. R. Srinivasan (2014) *Services Marketing: The Indian Context*, Prentice Hall India Learning Private Limited; Fourth edition, ISBN-10:8120350340.
10. Harsh V. Verma (2011) *Service Marketing: Text and Cases*, Second Edition, Pearson Education; ISBN-10:8131754472.
11. RajendraNargundkar (2010) *Services Marketing*, McGraw Hill Education (India) Private Limited; 3 edition, ISBN-10:0070682127.
12. Ravi Shankar (2002) *Services Marketing*, Excel Books, ISBN-10:8174462678.
13. K. Rama Mohana Rao (2011) *Services Marketing Paperback*, Pearson Education; Second edition, ISBN-10:8131732258.
14. Adrhian Payne (2009) *The Essence of Marketing*, Prentice Hall of India Pvt. Ltd.,New Delhi. FurtherReading
15. Grönroos, C. (2006) Adopting a service logic for marketing. *Marketing Theory*, Vol. 6, No. 4, 317-333.
16. Grönroos, C. (1984) A service quality model and its marketing implications. *European Journal of Marketing*, Vol. 18, No. 4,36-44.
17. Parasuraman A., Zeithaml, V. A. & A. Malhotra (2005) E-S-QUAL a multiple scale for assessing electronic service quality, *Journal of Service Research*, Vol. 7, No. 3, 213-233.

## SEMESTER IV

### Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

#### Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.
2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

**Module1: Optimization Techniques:** Introduction-Definition-Nature and Importance-Steps in Intelligent decisionmaking- Modelling Techniques **(8 Hrs)**

**Module 2: Linear Programming:** Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems **(22 Hrs)**

**Module 3: Transportation and Assignment Problems:** Transportation Problems-Initial basic feasible solution using North West Corner Rule, Lowest Cost Entry Method and Vogel Approximation Method-Optimal solution-MODI method- Degeneracy, Unbalanced and Maximization in Transportation Problems. Assignment Problems-Hungarian Method-Maximization, Unbalanced and Restricted Assignment Problems-Travelling Salesman Problems. **(23Hrs)**

**Module 4: Game Theory:** Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. **(15 Hrs)**

**Module 5: Optimization Techniques:** Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation ; Simulation-MONTE CARLO Method and Random Numbers. **(15 Hrs)**

**Module 6: Project Scheduling and Monitoring:** Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations **(25 Hrs)**

**References:**

1. J K Sharma – operation Research – Theory and Practice –McMillian.
2. John M. Nicholas, Project Management for business and Technology – Problems andpractice.
3. Harvey M Wagner - “Principle of Operation Research, PH Learning Pvt.Ltd.
4. Management operations Research – Satya Narayanan, LalithaRaman.
5. Operations Research Hamdy ATaha
6. Operation Research – V.K.Kapoor.
7. Operation Research – S.D.Sharma.

## **Elective – BANKING & INSURANCE**

### **SEMESTER III**

#### **Paper 1: CO 231U -INCOME TAX PLANNING AND MANAGEMENT**

##### **Objectives:**

1. To impart deep knowledge about the latest provisions of Income Tax Act
2. To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.

**Module 1: Overview of Income Tax law**-Computation of Tax an Overview -Individual, Company ,Firm –Accounting Standards relating to Tax- Tax Information Services

**(10 Hrs)**

**Module 2: Tax planning and Management:-** Meaning - Tax planning, Tax Evasion, Tax avoidance, Tax management – Differences- Nature and Scope of Tax Planning- Precautions in Tax Planning- Need for Tax Planning-Limitations- Tax Audit- Tax Planning in relation to Heads of Income -Concept of TDS/TCS -Advance payment- Computation- -Rebate 87A,88 – Relief u/s 89 , 90,91.Black Money Act 2005- Introduction-Features- Highlights-Importance.

**(15Hrs)**

**Module 3: Tax Planning And Management For Individuals:-** Tax Incidence on Individuals- Significance-Taxable Income- hints for Tax Planning and Management- Impact of Tax on Financial Decisions-Alternative Minimum Tax (AMT)- Tax Planning For Employer and Employee-Documentation and Filing of Return- E-Filing- Tax Credit- TRACES- Refund-Appeal-Tax Return Preparators (TRP)- Procedures and rules- Settlement commission-Advance Ruling

**(16Hrs)**



**Module 4:Tax Planning For Firm, Association of Person and Body of Individuals:-**  
Tax incidence on Firm/AOP/BOI- Impact of Tax liability on Firm –Significance of Tax

Planning- LLP-Sec: 184 & 185- Inter-transaction between partners and Firm – impact of Tax on Change in Constitution of Firm- Conversion Of Firm in to Company – Conditions Of 40(b) – Carry forward and Set off in case of Change in Constitution of Firm – Filing of Return-Appeal- Refund- Hints for Tax planning for Firm, AOP and BOI. ( **22 Hrs**)

**Module 5: Tax Planning and Management for Company:-** Types of Companies- Domestic and Foreign- Tax incidence on Companies- Impact of Income Tax on Corporate Decisions – Tax Planning and Management in Corporate Decisions – MAT Provisions- Computation-Application of IT in Tax Planning –Tax Planning For New Business- Tax Planning on Venture capital Companies – Tax Planning on Financial and Investment decisions – Capital structure-Dividend and Deemed Dividend- Dividend Distribution Tax- Bonus Shares- Make or buy – own or Lease – Repair or Replace- Employee Remuneration – Setting up of new business – Location Aspects – Amalgamation or Demerger – Filing of Return – E-Filing- Refund- Appeal- Methods and procedures – Annual Return for TDS and TCS – Hints for Tax Planning and Management.

(**25 Hrs**)

**Module 6: International Taxation-** Basic Concepts – Double Taxation Relief – Computation – DTAA – GAAR – Advance Ruling- Transfer pricing – transfer Pricing Law in India- Concepts of Arms length price – advance Pricing Agreement- Taxation of E-Commerce Transaction –Filing of Return- International Settlement Commission – Methods and Procedures.

(**20Hrs**)

**NB:** i) Some case studies involving the learning

ii) Necessary inputs from B.Com Programme

## **References:**

### **Books**

1. Singhanian. V.K: Direct Tax planning and Management, Taxman,N.Delhi.
2. Singhanian.V.K: Direct Taxes Laws and Practices,Taxman, N.Delhi
3. E.A.Srinivas: Corporate Tax Planning;Tata Mc-GrawHill
4. Mehrithra HC: Direct Tax Planning
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law andPractice
7. LakhotiaR.N: Corporate TaxPlanning
8. CA G.Sekar: professional guide to TaxAudit

### **Journals and Circulars**

1. Chartered Accountant Today- Tax man for CurrentReading
2. Circulars issued byCBDT
3. Journal CharteredAccountant
4. Black Money Act 2005 (Bare Act-mainprovisions)

## SEMESTER III

### Paper 2: CO 232B- MODERN BANKING

#### Objectives

1. To understand the relevance of banking in the present scenario
2. To impart practical knowledge about modern banking

**Module 1: Modern Banking-** Concepts- New Trends in banking- cashless economy – Small banks and payment banks – Mudra banks --Criteria for licensing --Outsourcing of Non-core Services– Financial Inclusion –Bank Mergers and Acquisitions – new reforms in banking sector

**(15 Hrs)**

**Module 2: Corporate Banking :** Meaning and importance-various services provided-Cash Management- Debt Management, Factoring and Forfeiting-Trusteeship-Custodial services--Business advisory, Off shore services---Trade services - Corporate Deposits - Importance of Institutional deposits and retail deposits. **(20Hrs)**

**Module 3: Retail Banking-** Introduction - Applicability of retailing concepts - Distinction between Retail Banking and Corporate / Wholesale Banking -Retail Products—Overview- Customer requirements- Products development process - Approval process for retail loans-Credit scoring--Important Asset Products – innovative banking product sand services. **(15Hrs)**

**Module 4:Credit Management in Banks** –Loan Policy – Compliance with RBI guidelines – Credit Appraisal and Credit Decision Making – Monitoring and Review of Loan Portfolio –NPA – Dealing with credit defaults, Stressed assets, Debt Restructuring– SARFAESI Act, 2002--Appraisal methodology for different type of clients/products **(18Hrs)**

**Module 5: Risk Management in Banks** - Credit Risk Management - Introduction – Basel norms(I,II and III) - Frame work for risk management - RBI guidelines on risk management - Risk rating and risk pricing - Methods for estimating capital requirements

- Credit risk - standardized approach & advanced approach - Credit rating / credit scoring and rating system design - Credit Bureaus - Stress test and sensitivity analysis - Internal Capital Adequacy Assessment Process (ICAAP) **(25 Hrs)**

**Module 6: Bank Marketing Management** – Marketing of Banking Services – Marketing Mix for Banking Services – Developing Marketing Strategies and plans – Marketing Budget – Organisation of Marketing Functions in Banks. **(15Hrs)**

### **References**

1. Gerald Hatler, Bank Investments and Funds Management,Macmillan
2. Stigum, Managing Bank Assets and Liabilities, Dow-JonesIrwin.
3. Dudley Lockett, Money and Banking, McGrawHill.
4. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges Ahead”,ResponseBooks.
5. Vasant Desai, Banks and institutional management, Himalaya PublishingHouse.
6. Principles of Banking, Indian Institute of Banking and Finance,Macmillan.

### **Journals**

- 1)The Indian Banker, Published by: Indian Banks Association
- 2)Bank Quest, Published by: Indian Institute of Banking and Finance

## SEMESTER III

### Paper 3: CO 233B- INSURANCE LAW AND PRACTICE

#### Objectives:

1. To give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures
2. To create awareness among students on the legal framework of insurance

**Module 1: Introduction-Insurance** – Meaning, definition, nature, need and significance of insurance, history and evolution of Insurance –Mechanism of Insurance - Principles of Insurance- Insurance as a social security tool, investment avenue, risk management technique – Insurance and tax planning- Role of insurance in business and economic development – Re insurance-Double Insurance. **(15 Hrs)**

**Module 2: Legal Principles in Insurance**-Insurance contract – meaning, features, factors affecting the contract, essentials of valid insurance contract, types of insurance contract, defective contracts. Fundamentals of agency laws – definition of an agent, agents regulation, Insurance and intermediaries, agents compensation, procedure of becoming an agent. Agency licenses – pre-requisites for obtaining license, license duration, cancellation, termination. - Code of conduct, unfair practices. - Functions of an agent- Agent as a practitioner- Policy valuation and claim settlement (Case Studies) **(22 Hrs)**

**Module 3: Classification of insurance policies**-Meaning, features, significance, elements of protection and investment, service providers for various policies - General Insurance - Personal Insurance (Medical, Accidental, Property, Vehicle), Rural Insurance, Farm Insurance, Industrial Insurance, Commercial Insurance - Life Insurance Whole Life Plan, Endowment, Money Back, Term plan, ULIP- Others insurance policies -Home insurance, Travel insurance, Health Insurance etc **(20 Hrs)**

**Module 4: Insurance Companies in India-**Life Insurance Corporation of India – Capital structure, organization, performance and progress – Growth and development of General Insurance Corporation of India - Privatization of Insurance in India – participants, their progress and implications on Indian economy, Impact of globalisation on Insurance sector - Recent trends - FDI in insurance sector- Foreign Participants in India and their current status in Indian Insurance Industry **(16Hrs)**

**Module 5: Development of Insurance products-** Core functions of an insurance company - Product Development- Customer Servicing- Marketing and Promotion - Insurance Sales – Underwriting- Policy Administration- Claims- Reinsurance-Actuarial Support- Accounting and Investment- Training and Development.- Changing face of Indian Insurance Industry – Bancassurance, technology enabled insurance, micro insurance, social insurance, etc - Challenges faced by the insurance industry in this globalisedera **(15Hrs)**

**Module 6: Insurance legislative framework in India-** History of legislations in India- Major acts and amendments - main features of Insurance Act 1938, L.I.C. Act 1956 - General Insurance Business (Nationalisation) Act, 1972 (amended in 2002), - Insurance Regulatory and Development Authority Act 1999- Duties, Powers and functions of IRDA, Micro insurance Regulations’ Act,2005 - The Insurance Laws (Amendment) Act, 2015 - Other legislations governing insurance business in India **(20Hrs)**

## **References**

1. Das, Subhash Chandra , “The Financial System in India: Markets, Instruments, Institutions, Services And Regulations”, PHI Learning Pvt. Ltd.,2015
2. Sukhvinder Singh Dari, “Impact of Privatization Policy and FDI on Life Insurance Corporation Vis-à-vis Insurance Regulatory Authority of India”, Track2Publications,2014
3. Uma Narang,”Insurance Industry in India: Features, Reforms and Outlook”, New CenturyPublications,2013

4. L. M. Bhole and Jitendra Mahakud, "Financial Institutions & Markets" 5th Edition, Tata McGraw-Hill Education, New Delhi, 2009
5. Neelam C. Gulati, "Principles Of Insurance Management: A Special Focus On Developments In Indian Insurance Sector Pre And Post Liberalisation" Excel Books India, 2009
6. Karam Pal, B.S. Bodla and M.C. Garg, "Insurance Management : Principles and Practices" Deep and Deep Publications, 2007
7. Tyagi C.L and Madhu Tyagi, "Insurance- Law and Practice", Atlantic Publishers & Distributors, New Delhi, 2007
8. Nalini Prava Tripathy, Prabir Pal, "Insurance: Theory And Practice", PHI Learning Pvt. Ltd., 2005
9. B. S. Bodla, M.C. Garg and K.P. Singh, "Insurance : Fundamentals, Environment and Procedures" Deep and Deep Publications, 2004
10. Dr. P S Palande, R S Shah, M L Lunawat, "Insurance in India: Changing Policies and Emerging Opportunities", SAGE Publications India, 2003
11. Ms. M. V. Bakshi & Dr. K. C. Mishra, "Insurance Business Environment and Insurance Company Operations"
12. Ms. M. V. Bakshi & Dr. K. C. Mishra, "Legal & Regulatory Aspects of Insurance".
13. [Peter Zweifel](#) (Author), [Roland Eisen](#) "Insurance Economics"
14. <https://www.irda.gov.in>,  
<http://www.policyholder.gov.in/>, <http://www.newindia.co.in/>

#### **Journals –**

15. IRDA Journal, "The Journal" by Insurance Institute of India
16. Journal of Insurance and Risk Management by Birla Institute of Management and Technology
17. The [Journal of Risk and Insurance](#), edited by [Keith J. Crocker](#), served online at Wiley Online Library



## SEMESTER III

### Paper 4: CO 234Y- FOREX MANAGEMENT

**Objective:** The purpose of this course is to give the students an exposure to the way foreign Exchange Market operates, to understand the principles of Currency valuation, techniques that can be used to hedge foreign exchange risk and to create an understanding on foreign exchange Management in India.

**Module 1:** Foreign Exchange, concepts, significance of foreign exchange- Forex Reserves - Exchange rates- inter banks and Merchant rates- spot and forward rates-TT rates-computations-Forex Markets—derivates in the Forex markets- Futures, Swaps, Options and Arbitrage- Forex dealers and Speculators Organisations of the Forex market.

(15 Hrs)

**Module 2:** Exchange rate fixation- Purchasing Power Parity Theory- Interest Rate Parity Theory- Flow Model- Asset market models-forecasting of exchange rates- Nominal Effective Exchange Rates and real Effective Exchange rates- Hedging against Exchange rate fluctuations.

(15Hrs)

**Module 3:** Forward Exchange Contracts-relevance-types- forward exchange rate computation – factors influencing Forward Rates- extension and cancellation of forward contracts-Futures-features vs Forward contracts-Options- types and Mechanisms-risk Management through forward contracts.

(20 Hrs)

**Module 4:** Forex Risk management – transaction risk exposure risks- internal strategies-shifting of risk- sharing of risk- exposure netting and offsetting- External strategies – money market Hedge- currency swaps- interest rate swaps- Economic consequences of exchange rate changes- Managing Risk .

( 20 Hrs)

**Module 5:** Forex Management in India- Fixed and fluctuating rates-rupee convertibility- Nostro- Vostro- Loro Accounts- Exchange control Measures- relevance. Foreign Exchange reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India. ( 20Hrs)

**Module 6:** Foreign investment Management: FDI - National FDI policy - Liberalization. Economic determination - impact of globalization. Foreign portfolio investments with special reference to developing countries. (18 Hrs)

### **References**

1. Alan C Shapiro, Multi National Financial Management,
2. Clare C Gump, ABC of Foreign Exchange
3. Krishnamoorthy S, Guide to Foreign Exchange Regulations
4. Chatterjee A K, Principles of Foreign Exchange
5. Rajwadi, Foreign Exchange Management
6. Keith Red Head, Financial Derivatives
7. V V Keshkamat , Foreign Exchange Arithmetic, – Vivek Publications ,Mumbai
8. C Jeevdam, Foreign Exchange Arithmetic and Risk Management, – Sulthanchand & Sons.
9. B K Chaudhuri, Finance of Foreign Trade and Foreign Exchange– Himalaya Publishing House

## SEMESTER IV

### Paper 1: CO 241W- GOODS AND SERVICE TAX & CUSTOMS DUTY- LAW AND PRACTICE

#### Objectives:

1. To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act.
2. To impart skill in applying and analysing the provisions of Goods and Service Tax Act and Customs Act in handling practical situations.

**Module 1: Introduction:** Meaning and Definition of Indirect Taxes-Nature-Scope-Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India. **(10 Hrs)**

**Module 2: Basic Provisions of GST:** Introduction-Meaning-Features-Historical backdrop of Goods and Service Tax-Major Indirect Taxes merged in to Goods and Service Tax-Benefits of GST-Economy, Industry and trade, tax payers-Types of GST-CGST-IGST-SGST- UTGST Schedules-Rate of GST- Kerala GST Provisions. **(20 Hrs)**

**Module 3: Main Provisions of GST -** Main Provisions: Provisions r- Compensation(GST)Law-Definitions of important terms-Levy of Tax-Collection-elating to Place, Time and Value of Supply-Different meaning of supply- Composite Supply- Mixed supply- Scope of Supply- Taxable Supply- E-Commerce-Supply Chain –GST Exemption limit- Tax Invoice-Credit and Debit Notes-Valuation Rules-Computation Tax- Input tax Credit(ITC)-Registration-procedures-Deemed Registration-Cancellation of Registration- Accounts and Records- Period of Retention of Records- Presumption as to Documents>Returns- Annual-Final-Payment of Tax-Information Technology in GST- Audit- Special Audit-Assessment-Refund-Consumer welfare Fund-GST Practioners-TDS/TCS. **(23Hrs)**

**Module 4: Administration of GST:-** GST- Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery—Liability to pay tax in certain cases- -Advance Ruling-Authority and Appellate Authority-GSTN-Information infrastructure for GST. ( **15 Hrs**)

**Module 5: Appeals And Revisions under GST.:** Appeals-Appeal to High Court-Appeal to Supreme Court- Revisions-Offences- Compounding of Offences-Penalty-Transitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply- Transfer of ITC-Compensation Rules- Base year Revenue-Projected Revenue-Miscellaneous provisions-Interest-Job Work Procedure-Deemed Export.(**20 Hrs**)

**Module 6: Customs Duty:** Definition of Customs Duty- Objectives Role of customs duty in International trade--Importance-Demerits-Important definitions-Basis of determining customs Duty- Types of Duties-Anti-dumping Duties-Import and Export manifest— Specified Goods- Stores-Warehouses-Export Policy-Customs Duty Authorities and Powers Assessment Procedures--Penalties and Prosecutions-Appeals and Revisions-Tax liability and Valuation of Goods-Baggage Rules-Import Procedure and Documents-Export Procedure and Documents. ( **20 Hrs**)

Input—Basic Awareness from B.Com and First Semester M.Com

**References:**

1. Hand Book of GST in India Concepts and Procedures( 2017Edition) -Rakesh Garg &Sandeep Garg - Bloomsbury IndiaPublications
2. GST in India-Rakesh Garg &Sandeep Garg, Bloomsbury IndiaPublications
3. All About GST-V.S Datey-Taxman Publications.
4. GST Law, Concept & Impact Analysis-Dr. SanjivAgarwal
5. GST Law & Analysis with Conceptual Procedure-Bimal Jain & Isha Bensal-YoungGlobal
6. An Insight of GST in India-ICWAI, Vol:1&2
7. Indirect Taxes-Dr.H.CMehrotra & Prof. Agarwal, Sahitya Bhavan Publishers, Agra.
8. Indirect Taxes-V.S Datey, Taxman Publications NewDelhi.
9. Indirect Taxes –Dr.V.Balachandran, Sultan Chand and Sons,NewDelhi.
10. GST Bare Acts, Rules, Notifications &Circulars

## SEMESTER IV

### Paper 2: CO 242B- INVESTMENT BANKING AND FINANCIAL SERVICES

#### Objectives:

1. To expose students to the world of investment banking.
2. To provide an introduction and general understanding to students about some of the other financial services

**Module 1: Fundamentals of Investment Banking-** Concept of Financial Services-Importance-Fund and Fee based services. **Investment Banking**-Concept - History and emergence of Investment Banking-Functions performed by Investment banks-Types of players in Investment banking-Difference between commercial banking, merchant banking and investment banking-Investment Banking in India.

(15 Hrs)

**Module 2: Business of Investment Bankers**-Business of raising funds through issue of equity and debt/Fixed income instruments including international funding and rating. Business of trading. Business of mergers and acquisitions-the buy and the sell side-conflicts of interest-the trusted advisors role. Business of creating value through corporate restructuring-Wealth management business.

(25Hrs)

**Module 3: Ethics and Regulation** - Need for ethics in the investment industry-Association of Investment Bankers of India (AIBI)- AIBI's Code of Conduct for Merchant Bankers. **Regulations**- Objectives of regulations- Potential consequences of regulatory failure-Regulatory framework for investment banking in India-SEBI (Investment Advisors) Regulations 2013.

(14Hrs)

**Module 4 :Venture capital, Housing Finance and Securitisation of debt-Venture capital**-Theoretical framework-Indian Venture Capital Scenario. SEBI Regulations. **Housing Finance**-Concept-Role of housing and housing finance in the economy-Evolution of housing and housing finance in India. **Securitisation of debt**-Concept-Players-Operational mechanism-Securitisation in India. (25Hrs)

**Module 5:Other fund based financial services-Leasing**-Concept and classification-Financial evaluation of leasing from lessee's and lessor's perspective-Leasing in India-Mortgage, hypothecation, pledge, lien – Difference between pledge and lien, pledge and bailment, pledge and hypothecation, mortgage and hypothecation, mortgage and pledge.

(15 Hrs)

**Module 6: Fee Based Financial Services-Depository Services**-Concept-Depository System in India. **Stock Broking**- Concept-Stock brokers, Sub brokers & foreign brokers in India -Stock market trading in India - Derivatives trading in India. **Credit Rating**-Concept-Rating process and methodology-Credit rating in India-SEBI Regulations-Credit Rating Agenciesin India. (14Hrs)

**Practical:** Students should at least study 4 to 5 cases in the above mentioned areas and make a presentation in class

## References

1. AIBI's Due Diligence Handbook
2. AIBI's Code of Conduct for Merchant Bankers
3. Alex K Mathews & K Sasidharan, Financial Services and Systems, McGraw Hill Education.
4. Barathi V Pathak, Indian Financial System, Pearson Education India.
5. Castillo, Jerilyn J and McAniff, Peter J, Practitioners Guide to Investment banking, Circinus Business Press.
6. I.M. Pandey, Financial Management, Vikas Publishing House Ltd.
7. James C Van Horne & John Martin Wachowicz, Fundamentals of Financial Management, Financial Times prentice Hall.
8. M Y Khan, Financial Services, Tata McGraw Hill Education
9. Prathap Giri S, Investment Banking-Concept, Analysis and Cases, Tata McGraw Hill.
10. Punithavathy Pandiyan, Financial Services and Markets, Vikas Publishing House Ltd.
11. Rakesh Ranjan, Investment Banking, Wiley Publication.
12. S Guruswamy. , Merchant Banking and Financial Services, McGraw Hill Education (India) Private Limited.
13. SEBI guidelines and latest amendments in the above segments
14. V.A. Avadhani, Marketing of Financial Services, Himalaya Publishing House



## SEMESTER IV

### Paper 3: CO 243B- PRINCIPLES AND PRACTICES OF ACTUARIAL SCIENCE

#### Objectives:

1. To familiarise students with actuarial valuation and its principles.
2. To familiarise the students with the practical side of actuarial valuation

**Module 1: Introduction:** The Actuarial Science – Theory And Application – Credibility

–Characteristics of Actuarial Science–Actuarial Education –Actuarial Research –  
Emerging Risk – Insurance Risk – Rate Making – Pricing – Credibility – Reserving  
(15 Hrs)

**Module 2: Risk Theory:** Meaning of Risk –Different Types of Risk – Risk Theory –  
Risk Management – Risk Control – Risk Financing – Risk Financing Option for An  
Insurer – Risk Retention –Computation of Risk value (15Hrs)

**Module 3: Mortality tables** - Probabilities of Survival and Death - Computation of  
mortality rates - Preparation of mortality tables - Mortality tables for insurance and for  
annuities - Valuation of Life Insurance Risks and Principles underlying - Determination  
of Life Reserves: Meaning, Methods of calculation of Life Reserve: Terminal, initial and  
mean reserves - Actuarial Analysis of pension plans. (25Hrs)

**Module 4: Reinsurance:** Basis of reinsurance – forms of reinsurance – the cost of  
reinsurance to the cedant – the reinsurer’s margin – reinsurance pricing method –  
formula- process of reinsurance pricing – facultative certificates – property certificates–  
casualty certificates – the role of actuary (25Hrs)

**Module 5: Valuation of Insurance companies-** Valuing an insurance company –  
operating an insurance company – regulating an insurance company. (15Hrs)

**Module 6:** Cases on insurance company valuation. (13Hrs)

**References:**

1. Hossack, LB: J.H. Pollard and B. Zehnawirth, Introductory Statistics with Applications in General Insurance, Cambridge University Press; Cambridge, England.
2. Babbel, David F. and Graig B. Merrill, Valuation of Interest, Sensitive Financial Instruments, Society of Actuaries, Maringale.
3. Whatsham: Futures & Options in Risk Management, Thomson
4. Morgan, J.P.: Introduction to Credit Metrics, J.P. Morgan, New York.
5. Bell, David E. and Authur Shleifer Jr.: Risk Management.
6. Course material and books published by "Insurance Institute of India", Mumbai.

## SEMESTER IV

### Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

#### Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.
2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

**Module1: Optimization Techniques:** Introduction-Definition-Nature and Importance-Steps in Intelligent decision making- Modelling Techniques **(8Hrs)**

**Module 2: Linear Programming:** Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems ( **22 Hrs**)

**Module 3: Transportation and Assignment Problems:** Transportation Problems-Initial basic feasible solution using North West Corner Rule, Lowest Cost Entry Method and Vogel Approximation Method-Optimal solution-MODI method- Degeneracy, Unbalanced and Maximization in Transportation Problems. Assignment Problems-Hungarian Method-Maximization, Unbalanced and Restricted Assignment Problems-Travelling Salesman Problems. **(23 Hrs)**

**Module 4: Game Theory:** Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. **(15 Hrs)**

**Module 5: Optimization Techniques:** Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation; Simulation-MONTE CARLO Method and Random Numbers. **(15 Hrs)**

**Module 6: Project Scheduling and Monitoring:** Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations **(25 Hrs)**

**References:**

1. J K Sharma – operation Research – Theory and Practice – MacMillian.
2. John M. Nicholas, Project Management for business and Technology – Problems andpractice.
3. Harvey M Wagner - “Principle of Operation Research, PH Learning Pvt.Ltd.
4. Management operations Research – Satya Narayanan, LalithaRaman.
5. Operations Research Hamdy ATaha
6. Operation Research – V.K.Kapoor.
7. Operation Research – S.D.Sharma.

## **GUIDELINES FOR PROJECT FOR M.COM**

Project work to commence at the beginning of the third semester

Every student shall work on a project related to Commerce and more closely associated to the area of specialization.

Project Report to be submitted at the end of the last semester. There could be linkage between the summer internship and the topic of the project.

Project work should be done under the supervision and guidance of regular faculty.

Students who submit a project shall justify the following:

- Relevance of the study
- Problem identified
- Objectives and the Methodology
- Outcome envisaged and the possible application of the same.

Identifying a topic which is live from the environment/industry is possible through establishing linkages with industry/ policy making bodies.

Two copies of the project report in English (Printed or typed in A4 size paper) should be submitted by the student at the end of the last semester

### **Structure of the Report**

Title Page

- Certificate from the guide
- Name of the Student, Name and Designation of the supervisingTeacher
- Acknowledgements
- Contents
- Executive Summary
- Chapter I:Introduction

1. Research problem
  2. Objectives of the study,( ONE primary objective associated with the statement of the problem and other secondary objectives)
  3. Methodology ( stating the variables associated with the objectives) and the hypotheses emerging from research problem and objectives framed , sample design and technique
- Chapter II Review of Literature
  - Chapter III and IV: Data Analysis and interpretation
  - Chapter V: Summary findings Recommendations
  - Appendix (Questionnaire, Specimen copies of forms, other exhibits etc;)
  - Bibliography

### **Project Evaluation**

Dissertation /Project Report to be submitted at the end of the last semester. The project report shall be subject to internal and external evaluation followed by a Viva-voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation is to be done by an examiner appointed by the University along with the Head of the Department or his nominee.

The maximum marks shall be 100 -project assessment 75% viva voce 25% . Viva Voce shall be conducted along with the comprehensive viva-voce.

A viva voce related to the project work will be conducted by the external evaluation Board and students have to attend the viva voce.

Project assessment marks are to be awarded to the students combining the internal and external evaluation, taking the average.

**Total Marks for the Project is 100 in two components A - Project assessment -75 and B Viva Voce- 25**

**Project assessment valuation would have the e following break up :**

Relevance of the study-10

Problem identification -10

Methodology- sampling data analysis tools variables and hypotheses-30

Findings-10

Reporting-5

Linkage in the study-5

Outcome achieved -5

The student should get a minimum of 30 in project report.

If the student fails to get a minimum in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.

## **Industrial Visit cum Study Tour**

Study tour to be mandatory for the M.Com Programme. It should cover an organization where functional applications of concepts/ theories covered in the Programme are being practised. The visit should be pre- planned with an objective to learn identified applications. The learning could be in

- Accounting processes (Computerized, Digitalize operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services
- Payroll Management
- Production/ Marketing/ Distribution/ Logistic Management

The total time to be devoted in the organization is one day out of five days set aside for the tour.

The outcome of the visit to be documented in a report with the following format

### **Student Tour Dairy**

1. Name of the College
2. Name of the Student
3. M.Com Programme.....Semester
4. Name of the Oragnisation
5. Date of Visit
6. Learning Objectives
  - To Observe applications of  
.....  
.....
  - To Understand processes  
.....  
.....
7. Interaction sheld  
.....  
.....
8. Outcome in the form of learnings  
.....  
.....
9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD



# UNIVERSITY OF KERALA

## Scheme and Regulations for M. Com under Semester pattern in Affiliated Colleges

### 1. Scope

1.1 These regulations shall come into effect from 2018 admissions onwards

### 2. Eligibility for admission

2.1 Eligibility for admission and reservation of seats for various Post Graduate programmes shall be according to the rules framed by the University from time to time

### 3. Duration

3.1 The normal duration of a P.G Degree Programme shall be four semesters. No student shall be permitted to complete the programme by attending more than 8 continuous semesters.

3.2 The duration of each semester shall be five months inclusive of examinations. There shall be at least 90 instructional days in a semester and a minimum of 450 hours of instructions in a semester.

### 4. M .Com Scheme and Syllabus (to be implemented from 2018-19)

SEMESTER I			Marks		
Code	Paper	Subject	CA	ESA	Total
CO211	Paper1	Business Ethics and Corporate Governance	25	75	100
CO212	Paper2	Legal Framework for Business	25	75	100
CO213	Paper3	Research Methodology	25	75	100
CO214	Paper4	Planning and Development Administration	25	75	100
CO215	Paper5	Advanced Corporate Accounting and Reporting	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

<b>SEMESTER II</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO221	Paper1	E -Business and Cyber Laws	25	75	100
CO222	Paper2	Strategic Management	25	75	100
CO223	Paper3	Quantitative Techniques and Financial Econometrics	25	75	100
CO224	Paper4	International Business	25	75	100
CO225	Paper5	Investment Management	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

**Summer Internship**

**Elective - FINANCE**

<b>SEMESTER III</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO231U	Paper1	Income tax Planning and Management	25	75	100
CO232F	Paper2	Security Analysis and Portfolio Management	25	75	100
CO233F	Paper3	International Financial Management	25	75	100
CO234F	Paper4	Strategic Cost and Management Accounting	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

SEMESTERIV			Marks		
Code	Paper	Subject	CA	ESA	Total
CO241W	Paper1	Goods and Service tax & Customs Duty-Law and Practice	25	75	100
CO 242F	Paper 2	Risk Management and Derivatives	25	75	100
CO 243F	Paper 3	Accounting Standards	25	75	100
CO244S	Paper4	Management Optimization Techniques	25	75	100
		<b>Total</b>	100	300	400
		Project Report			100
		Comprehensive Viva			100
		<b>Grand Total</b>			<b>2000</b>

### Elective - INFORMATION TECHNOLOGY & E-BUSINESS

SEMESTERIII			Marks			
Code	Paper	Subject	CA	ESA	Total	
				Written	Practical	
CO 231 E	Paper 1	Office Automation	25	50	25	100
CO 232 E	Paper 2	Internet and Web Designing	25	50	25	100
CO 233 R	Paper 3	Management of Intellectual Property Rights	25	75	-	100
CO 234 E	Paper 4	Legal Frame work for Information Technology Based Business	25	75	-	100
		<b>Total</b>	<b>100</b>	<b>300</b>		<b>400</b>

**SEMESTER IV**

Code	Paper	Subject	CA	Marks		Total
				Written	Practical	
CO241 E	Paper1	Database Management and Information Technology	25	50	25	100
CO 242 E	Paper 2	E -Banking and Business Models	25	75	-	100
CO 243 E	Paper 3	E- Commerce and Global Marketing	25	75	-	100
CO 244 S	Paper 4	Management Optimization Techniques	25	75	-	100
		<b>Total</b>	100	300		400
		Project Report				100
		Comprehensive Viva				100
		<b>Grand Total</b>				<b>2000</b>

**Elective - INTERNATIONAL TRADE****SEMESTER III**

Code	Paper	Subject	CA	Marks		Total
				ESA		
CO 231 T	Paper1	Foreign Language (Any one paper) CO 231.1 T Foreign Language : Arabic				
		CO 231.2 T Foreign Language: French	25	75		100
		CO231.3 T Foreign Language : German				
CO 232 T	Paper 2	International Trade and Documentation	25	75		100
CO 233 R	Paper 3	Management of Intellectual Property Rights	25	75		100
CO 234 Y	Paper 4	FOREX Management	25	75		100

**SEMESTER IV**

Code	Paper	Subject	CA	Marks	
				ESA	Total
CO 241 Z	Paper1	Logistics and Supply Chain Management	25	75	100
CO 242 T	Paper2	Strategic Management for MNCs	25	75	100
CO 243 T	Paper3	Legal Framework for International Trade	25	75	100
CO 244 S	Paper4	Management Optimization Techniques	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>
Project Report					100
Comprehensive Viva					100
<b>Grand Total</b>					<b>2000</b>

**Elective - MARKETING****SEMESTER III**

Code	Paper	Subject	CA	Marks	
				ESA	Total
CO 231M	Paper 1	Agricultural and Rural Marketing	25	75	100
CO 232M	Paper 2	International Marketing	25	75	100
CO 233M	Paper 3	Marketing Research	25	75	100
CO 234M	Paper 4	Marketing Communication	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**SEMESTER IV**

Code	Paper	Subject	CA	Marks	
				ESA	Total
CO 241Z	Paper1	Logistics and Supply Chain Management	25	75	100
CO 242M	Paper2	Industrial Marketing	25	75	100
CO 243M	Paper3	Services Marketing	25	75	100
CO 244S	Paper4	Management Optimization Techniques	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>
Project Report					100
Comprehensive Viva					100
<b>Grand Total</b>					<b>2000</b>

### Elective- BANKING AND INSURANCE

#### SEMESTER III

			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 231 U	Paper 1	Income Tax Planning and Management	25	75	100
CO 232 B	Paper 2	Modern Banking	25	75	100
CO 233 B	Paper 3	Insurance Law and Practice	25	75	100
CO 234 Y	Paper 4	FOREX Management	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

#### SEMESTER IV

			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 241W	Paper1	Goods and Service tax & Customs Duty - Law and Practice	25	75	100
CO 242 B	Paper2	Investment Banking and Financial Services	25	75	100
CO 243 B	Paper3	Principles and Practices of Actuarial Science	25	75	100
CO 244 S	Paper4	Management Optimization Techniques	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>
					Project Report
					100
					Comprehensive Viva
					100
<b>Grand Total</b>					<b>2000</b>

#### 5. Evaluation

5.1 Evaluation of each paper shall be done in two parts (1) Continuous Assessment (CA) and (2) End Semester Assessment(ESA)

5.2 The distribution of marks shall be 25% for CA and 75% for ESA

## 6. Continuous assessment

6.1 The allocation of marks for each component under continuous assessment shall be in the following proportions.

<b>Theory paper</b>	
a. Attendance	5
b. Assignment	5
c. Tests	10
d. Seminar	5
	-----
<b>Total</b>	25

6.2 There shall be no continuous assessment for project work

6.3 The allotment of marks for attendance shall be as follows:

Attendance less than 75%	0mark
75%	1mark
76to 80%	2marks
81to 86%	3marks
86to 90%	4marks
Attendance more than 90%	5marks

Those who secure a minimum of 75% attendance in the aggregate for all the papers of a semester taken together alone will be allowed to register for the end semester assessment of the semester.

Condo nation of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of the PG Programme may be granted by the University .Benefit of attendance may be granted to students who attended to University Union activities, meetings of the University bodies and for participation in extracurricular activities by treating them as present for the days of the their absence for the above purpose on production of participation/attendance certificate in such activities, subject to a maximum of 10 days in a semester.

6.4 Each student shall be required to submit not more than 2 assignments for each paper. Valued assignments must be returned to the students.

- 6.5 For each paper there shall be at least two class tests during a semester. The probable dates of tests shall be announced at the beginning of each semester. Marks for tests shall be awarded on the basis of the marks secured for the better of the two sets. Valued answer scripts must be made available to the students for perusal within 10 days from the date of test.
- 6.6 Students shall be required to present a seminar on a selected topic in each paper. A maximum of 5 marks shall be awarded for the seminar. The evaluation of the seminar will be done by the concerned teacher/(s) handling the paper based on the presentation, seminar paper and participation in discussion.
- 6.7 All the records of the continuous assessment must be kept in the Department and must be made available for verification by the University if necessary. Separate orders incorporating the details for the award of marks under CA will be issued by the university.
- 6.8 In 3<sup>rd</sup> and 4<sup>th</sup> semester, one hour per week shall be allotted for project work.
- 6.9 Under Information Technology and E business elective, there shall be practical examination with a weightage of 25 marks for three papers namely Office Automation, Internet & Web designing and Data Base Management & Information Technology.

## **7. Summer Internship**

Summer internship shall be done at the end of the second semester subject to the following modified guidelines for summer internship as per U. O No. Ac.AIV/1/M.Com Summer Internship /2015 dated 06.05.2016.

1. There shall be summer internship by way of an organizational study (OS) for two weeks to facilitate the students to get familiarized with procedures and practice adopted in functional areas such as production/ operations, Marketing, Human Resource, Management Information system, Research and Development and Finance by reputed firms approved by the Teaching Department at the end of the M Com second semester programme.
2. Organizational Study (OS) for two weeks shall be arranged immediately after the University examination, but prior to the commencement of third semester classes.



3. Organizational Study (OS) shall be monitored by the supervising teachers concerned insisting the submission of Work Diary in the format prescribed by the University.
4. Each student shall have to submit a written account of experiences gained during the Organizational Study (OS). However, the summer internship carries Zero credit.
5. The students shall be permitted to appear for the end semester examination only after furnishing a certificate by the Head of the Department of the Teaching Department concerned to the effect that the written account of experiences gained during Organizational Study (OS) was submitted on time.

### **8. Project evaluation**

Project to be submitted at the end of the last semester will be valued by a Board of 2 examiners appointed by the university. The maximum marks shall be 100 of which 75 marks is for Project Report and 25 marks is for Project Viva (as per U.O.No.Ac.A IV/3/M.Com/2016 dated 03.11.2016). The project viva shall be conducted along with the comprehensive Viva Voce.

### **9. End Semester Assessment**

- 9.1 End semester assessment of all the semesters shall be conducted by the university. There shall be double valuation system of answer books. The average of 2 valuations shall be taken into account. If there is a variation of more than 15% the answer books shall be valued by a third examiner.
- 9.2 The results of the CA shall be displayed within 5 working days from the last day of a semester. The complaints regarding award of marks of various components of CA , if any, have to be submitted to the department within 3 working days from the display of CA marks. These complaints shall be examined by the Departmental Committee to arrive at a decision regarding the awarding of marks. The decision shall be communicated to the student.
- 9.3 The marks awarded for various components of the CA shall not be rounded off, if it has a decimal part. The total marks of CA shall be rounded off to the nearest

whole number. The statement of marks of the CA of all the students in a semester shall be approved by the departmental Committee, countersigned by the Principal and forwarded to the Controller of Examinations within 15 working days from the last day of the semester. The University has the right to normalize the CA for which; separate rules shall framed by the syndicate.

- 9.4 The results of ESA shall be arranged to be published within 30 to 45 days from the date of the last examination.

## **10. Pass Requirement**

Those who secure not less than 40% marks for ESA for each theory paper and aggregate minimum of 50% marks for theory, project, project based viva and comprehensive viva of PG degree courses under semester pattern shall be declared to have successfully completed the semester. However, practical and theory can be treated as separate units. The marks for project and viva will be carried over.

Those who have successfully completed all the semesters of a programme shall be declared to have successfully completed the PG programme.