

Business Organisation

**Semester I
21BCOC02**

**Hours of instruction /week: 5
No. of credits: 3**

Course Objectives:

1. To understand major objectives of business and characteristics.
2. To impart knowledge on localization of industries
3. To know the causes and types of business combinations

Unit I Introduction

Nature of business, Scope, Essentials of successful business, setting up a new enterprise, Entrepreneurship, **Essentials of good manager and entrepreneur**, Forms of business organization, Sole trader, Partnership, limited liability partnership, Joint Hindu Family, Joint Stock Company, Cooperative organization and Public enterprise.

15

Unit II Location and Layout of Business

Choosing right location and Layout, Factor influencing location, Importance of balanced growth, Government policies for decentralization, Size of business units, Large scale vs. Small-scale business, Optimum firm, Factors affecting optimum size.

20

Unit III Business Combinations

Meaning of Business Combinations, Causes, Types, Forms and Effects of business combinations, Provision of Competition Act 2002.

10

Unit IV Types of Trade

Trade, Types, Inland trade, Wholesale trade, Retail trade, trends, Foreign trade, Import and export procedure, documentation.

15

Unit V Office Organization

Definition of Office organization, Functions, Office management, Appliances, Filing, Indexing and Office environment, computerisation of office functions.

15

Total Hours: 75

Principles of Management

Semester I
21BCOC03

Hours of Instruction/Week: 5
No. of credits: 3

Course Objectives:

1. To enable the students to understand the basic principles of management.
2. To create awareness among the students on management thoughts and principles.
3. To develop and strengthen the managerial skills.

Unit I Development of Management Thought

Concept, Significance, Nature, Process, Principles, Functions and levels of Management, Administration vs. Management, **Managerial skills and roles of managers**; Development of management thoughts, Classical and neo; Classical System, Contingency approaches. 15

Unit II Planning

Definition, Benefits, Principles, Kinds and steps in planning process, Corporate planning, definition and process, Environmental analysis, SWOT analysis, Portfolio analysis; Strategic planning, Strategy formulation, Strategic alternatives. 15

Unit III Organising

Meaning, Nature, Process, Significance and principles of organisation, Span of control, organisation charts, Forms of organisation structure, Line and staff organisation, Functional organisation, Formal and informal organisation, Types of authority relationship. 15

Unit IV Staffing and Direction

Staffing, Meaning, Nature, Significance and functions of staffing, Functions and significance of Personnel management, Manpower planning, Absenteeism, Labour turnover; Direction, Meaning, Elements and principles of direction, Concept, and significance of Supervision, Functions and **qualities of a good supervisor**; Leadership, Significance and styles of Leadership Motivation, Concept and theories, Maslow and Herzberg theories, Communication, Concept and importance. 15

Unit V Co-ordination and Controlling

Co-ordination, Definition, Need, Significance, Principles, Types and techniques of Co-ordination, Relationship between co-ordination and co-operation. Controlling, Meaning, Characteristics, Process, Principles and techniques of Control, relationship between control and planning, Measures to overcome resistance to control; 15

Total Hours: 75

Banking Law and Practice

Semester II
21BCOC05

Hours of instruction / week: 5
No of Credits: 3

Course Objectives:

1. To understand the role and functions of banking system in India.
2. To give an insight on bankers practice in lending of loans and advances
3. To be familiar with digital banking services

Unit I Introduction to Banking

Introduction, definition – Banking system in India, The banking structures in India, Types of banks, Commercial Banks, Functions, Changing role of commercial banks, Regulation of commercial banks in India, RBI, its Powers and functions – Recent changes in banking industry. **15**

Unit II Customers

Contract between banker and customer, Relationship between banker and customer, **Rights and obligations;** opening of a new account, Savings, Current and fixed deposits, Recurring deposits; Pass book; Types of customers, Minor, Married women, Trustees, Executors and administrators, Joint account, Attorney, Partnership and Joint stock companies. **15**

Unit III Cheques

Definition, Legal elements, Features, Crossing, Endorsements, Payment and collection of cheques, Payment in due course; Precautions taken by the paying banker, protection given; Collecting banker as agent, Holder for value, Negligence, Conversion, Protection given to collecting banker, **Duties of collecting banker.** **15**

Unit IV Loans and Advances

Loans, Forms of loans, principles of lending; Secured and unsecured loans, secured advances; Modes of creating charges, Pledge, Hypothecation, Mortgage, Rights and duties of mortgager- Type of securities, Goods, Documents of title to goods, Securities of joint stock companies. **15**

Unit V Electronic Banking

Electronic Banking Services, Benefits, Risk management for E-Banking; Internet banking, major issues, Indian scenario; NEFT, RTGS, UPI, IMPS, Mobile banking, Features, Security issues; ATM, Credit cards, Features, Types, Recent trends in banking services. **15**

Total Hours: 75

Marketing

Semester II
21BCOC06

Hours of instruction per week: 5
No. of credits: 3

Course Objectives

1. To educate the students on marketing concepts and practices.
2. To develop the students to grasp the marketing environment and consumer behavior.
3. To help the students to acquire knowledge about modern marketing and product concept.

Unit I Introduction

Marketing and nature, Scope, importance of marketing, Marketing concepts, Traditional and modern, Selling Vs. Marketing, Marketing mix ; Market analysis and Selection, Marketing environment, Marketing functions, Consumer behavior and market segmentation, Consumer decision making process.

15

Unit II Product and Pricing

Product, concept of product, consumer and industrial goods, Product planning and development, Packaging, Role and functions, Brand name and trade mark, After sale service, Product life cycle, concept; Pricing, importance of price in marketing mix, Factors affecting price of a product and service, Discounts and rebates.

15

Unit III Channels of Distribution

Channels of Distribution, Concept and role, Types of distribution channels, Factors affecting choice of a distribution channels, Retailer and wholesaler.

15

Unit IV Promotion Decision

Promotion, Methods of promotion, Optimum promotion mix, Advertising media, Merits and limitations, Characteristics of effective advertisement, Personal selling, Selling as a career, Classification of a successful sales persons, Functions of salesman, Marketing research.

15

Unit V Marketing of Agricultural Products

Characteristics and Peculiarities of agricultural products, Problems in agricultural marketing, Local markets, Terminal markets, Regulated markets; Organized commodity markets - Meaning, Objectives, Functions, Commodity exchange - Trading and Functions.

15

Total Hours: 75

Financial Accounting - III

Semester III
21BCOC07

Hours of Instruction /week: 5
No of Credits: 4

Course Objectives

1. To impart the knowledge on accounting practices existing in Hire and Installment Purchase Systems.
2. To understand the system of accounting for different types of branches and departments.
3. To inculcate the skill on preparing various accounts of insurance companies.

Unit I Hire and Installment Purchase Systems

Meaning, Features, Difference, Accounting treatment, Journal entries, Calculation of interest, Default and Repossession, Trading account, Debtors and Stock, Debtors system. Installment purchase system, Meaning, Accounting treatment.

16

Unit II Branch Accounts

Meaning, Objectives, Types of branches. Dependent branches-accounting treatment, Debtors system, Stock and debtor system, Final accounts system. Independent branches, Incorporation of branch trial balance in Head Office books, Foreign branches.

15

Unit III Departmental Accounting

Meaning, Need for Departmental accounting, Methods and techniques of accounting, Inter departmental transfers.

15

Unit IV Insurance Claims

Fire Insurance claim, Stock Insurance, Loss of profit Insurance, IRDA Regulations, Structure of schedule A & B of Insurance companies.

15

Unit V Royalty Accounts

Meaning, Accounting treatment of lease and Sub lease.

14

(Distribution of Questions: Theory – 20% and Problems – 80%)

Total Hours: 75

Commercial Law

Semester III
21BCOC08

Hours of Instruction/week: 5
No. of credits: 3

Course Objectives:

1. To understand the legal formalities of business law and practice.
2. To understand the legal provisions of the Indian Contract Act, 1872.
3. To know the legal provisions of the Laws relating to business.

Unit I The Indian Contract Act- An Overview

Meaning of Contract, kinds of contract, Essential Elements of a Contract, Offer and Acceptance, Consideration, Legality of Object, Free Consent, Capacity to Contract. **15**

Unit II Execution of Contract

Performance of Contract, Discharge of Contract, Remedies for Breach of Contract. **15**

Unit III Indemnity, Guaranty, Bailment and Pledge

Contract of indemnity, Rights of indemnifier and indemnity holder, Contract of guarantee, Kinds, Revocation, Rights of Surety, **Discharge of Surety**, Bailment and Pledge, Duties of Bailor and Bailee, Rights and **Duties of Finder of Goods Lost, Pledge by Non Owners.** **15**

Unit IV Law of Agency

Meaning, Kinds of Agency, Rights and **Duties of Agents**, Liability of Principal and Agent, Termination of Agency. **15**

Unit V The Sale of Goods of Act

Formation of Contract, **Conditions and Warranties**, Transfer of Property, Rights of an Unpaid Seller. **15**

Total Hours: 75

Cost Accounting

Semester III
21BCOC09

Hours of Instruction/Week: 5
No. of credits: 3

Course Objectives:

1. To enable the students to understand the costing principles, elements of cost and its application to various industries.
2. To impart knowledge in cost sheets, material cost, labour cost and overheads.
3. To analyze a cost statement and to arrive at meaningful conclusion about the cost situation of the company.

Unit I Cost Accounting and Cost sheet

Cost Accounting, Definition, Advantages, Cost Accounting and Financial Accounting, Cost Center, Installation of a Costing System and Methods of Costing, Classification of Costs, Elements of Cost, Preparation of Cost Sheet, Tender and Quotation. **10**

Unit II Material Cost and Labour

Material Cost, Purchase and Stores Control, Issue of Materials, Methods of Pricing of Material Issues, Inventory Control, Concepts and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Perpetual and Periodic Inventory System and Treatment of Material Losses. Labour cost, types, personnel department, **methods of remuneration**, incentives schemes, treatment of idle time, labour turnover. **20**

Unit III Overheads

Overhead, Classification of overhead, basis of charging, allocation, apportionment, absorption of overheads to production department methods and re-apportionment of service department expenses, different methods. Reconciliation of costing and financial profit or loss. **15**

Unit IV Methods of Costing

Job costing, Objectives, Features Procedure of job order costing, Batch costing, contract costing, Features, Types of contracts, Preparation of accounts. **15**

Unit V Process costing and Operating Costing

Process costing , Features , Applications, Principles of process costing, Process losses , Normal and abnormal , Abnormal gain, Inter process profits ,Treatment of by products and joint products, preparation of process accounts. Unit costing, Operating Costing, Service costing, Features, Application of operating costing. **15**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Fundamentals of Insurance

Semester III
21BCOC10

Hours of Instruction/week: 5
No. of credits: 3

Course Objectives

1. To enable the students to know the importance and principles of insurance.
2. To educate the students to understand various kinds of life and general insurance
3. To acquire the knowledge on documentation and claim settlement.

Unit I Insurance Principles

Meaning of Insurance, Purpose and need, Importance, principles, Functions, Benefits of insurance; Insurance contract, nature and types, Insurance as a social security tool, Insurance and economic development; IRDA: Role, Functions and responsibilities. **15**

Unit II Types of Insurance

Life Insurance, Features and advantages of life assurance, Types of life insurance plans, Role of Life Insurance Corporation of India and private insurers, Reinsurance, Characteristics, types of reinsurance, Differences between reinsurance and double insurance. **15**

Unit III General Insurance

Principles, Types of general insurance, Fire, Marine, Motor vehicle, Health and miscellaneous insurance; Actuarial profession- Functions. **15**

Unit IV Channels of Distribution

Insurance intermediaries, Functions of Insurance agents, Insurance brokers, Surveyors and loss assessors, Third party administrator-Corporate agents and Bank assurance. **15**

Unit V Documents and Claim Settlement

Policy servicing, Insurance documents, Nomination and Assignment, Alteration, Revival, Policy loan, Surrender value, Lost policies. **Claim settlement in life insurance**, Death claims and maturity claims. **15**

Total Hours: 75

Financial Markets and Services

Semester IV
21BCOC13

Hours of instruction / week: 5
No. of credits: 3

Course Objectives:

- 1.To understand the various financial services offered in India.
- 2.To enable the students to know the functioning of Indian Financial Markets and Institutions.
- 3.To acquaint with regulatory framework of the Indian securities market.

Unit I Financial System

Nature and Role, Functions, Financial System and Economic Development, Components of Financial System and Indian Financial System - an Overview. Money market , Functions, types, money market and capital market, Indian money market, features, composition and structure of money market, instruments, recent trends in money market, RBI guidelines.

15

Unit II New Issue Market

Capital Market, Functions, Difference Between Primary and Secondary Market, Role and Functions of new issue markets Methods of Floating New Issues, General Guidelines, New Financial Instruments, Players in the New Issue Market, Listing Procedure.

15

Unit III Secondary Market

Secondary market, Functions and Role, Bombay Stock Exchange, National Stock Exchange, Methods of Trading, Online Trading: Functions on Stock Exchanges; Brokers, Sub Brokers, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors.

15

Unity IV Financial Services

Features, Constituents of Financial Services, Evolution of Financial Services in India, Importance, Merchant Banking, Meaning, Origin, Scope of Merchant Banking Activities, Merchant Banker, Registration, Functions, Code of Conduct for Merchant Bankers, SEBI Guidelines on Merchant Banking, Depository.

15

Unit V Mutual Fund

Mutual fund, types of mutual fund, Net asset value Growth of mutual funds, fund organization regulatory aspects. Credit Rating, Functions, Benefits and Credit Ratings Agencies in India. Depositories, dematerialization, features, advantages of NSDL, CSDL.

15

Total Hours: 75

Business Taxation

Semester IV
21BCOC15

Hours of instruction per/ week: 5
No. of credits: 3

Course Objectives:

1. To understand the rationale for GST and GST network.
2. To know the procedure for levy, collection and invoicing under GST.
3. To learn the valuation and clearance procedure under customs duty.

Unit I Introduction to Taxation

Federal Finance, Principles of federal finance, federal system under the Indian constitution, union list, State list, concurrent list, sources of revenue for union and states, Distribution objectives of taxation, canons of taxation, **requisites of good tax system.** 15

Unit II Introduction to GST

Rationale for GST; Structure of GST (SGST, CGST and IGST), GST counsel, GST Network, state compensation Mechanism, Registration of Dealers. 15

Unit III Levy and Collection of GST

Taxable event – Supply of goods and services: place of supply: within state, and Export: Time of supply: valuation for GST-Valuation for GST – valuation rules, Taxability of expenses: Exemption from GST: Small supplies and composition scheme: classification of Goods and services: composite and Mixed Supplies. 15

Unit IV Input Tax Credit and Invoicing Under GST

ITC under GST-Eligibility and conditions for taking input tax credit –ITC in case of capital goods – Set –off of input tax credit – restrictions in claiming ITC-ITC in special circumstance – Tax invoice – various types of invoices or supporting documents – Essential GST invoice details – invoicing under GST for supply of services. 15

Unit V Customs Duty

Concept – Types of customs duty – customs Act 1962, procedure for import and export of goods – valuation-exemption – clearance procedure: Export promotion scheme Drawback of duties – Baggage rules – Import and Export carrier and post parcels. 15

Total Hours: 75

Entrepreneurship Development

Semester IV
21BCOC16

Hours of instruction /week: 5
No. of Credits: 3

Course Objectives:

1. To provide exposure on entrepreneurial culture and industrial growth.
2. To develop the skill for project analysis and appraisal.
3. To understand the process and procedure involved in setting up MSMEs.

Unit I Entrepreneurship Development

Entrepreneur and entrepreneurship, concept, characteristics, functions and types of entrepreneur, growth of entrepreneurship in India, entrepreneurial culture and structure, **Entrepreneurial traits**, Entrepreneurial motivation, **Women entrepreneurship**, problems in establishing entrepreneurial system. 15

Unit II Project Analysis

Project identification and classification ,Internal and external constraints , project objectives, project life cycle, project formulation , need , concept , significance and elements of project formulation , feasibility analysis , project report , content , guideline for formulating a project report. 15

Unit III Project Appraisal

Project design and appraisal, concept of project appraisal and methods of project appraisal, methods of minimizing risks, overrun analysis, plant location and layout, marketing opportunities 15

Unit IV Micro, Small and Medium Enterprises (MSMEs)

Steps for starting a small industry , preparation of project report - guidelines-procedure and formalities for registration , opportunities for a entrepreneurial career, role of micro, small and medium enterprises in economic development , problems of small scale enterprises , financing of enterprises , Sources of Finance - Term loans , Venture capital. 15

Unit V Financial Institutions

Institutional finance to entrepreneurs , Commercial banks , Other financial institutions , Institutional support to entrepreneurs , need, role of various institutions, taxation benefits to small, scale industry , Government policy for small and medium scale enterprises, growth strategies in small business. 15

Income Tax Law and Practice – I

Semester V
21BCOC18

Hours of Instruction /Week: 5
No. of credits: 4

Course Objectives:

1. To enable the students to understand the provisions of Indian Income Tax Act
2. To familiarize with computation of income under various heads.
3. To understand the Set off and Carry forward of Losses.

Unit I Income Tax Act, 1961

An Overview of Income Tax Act 1961 and Income Tax Rules 1962, Basic Concepts of Income - Assessee, Assessment Year - Previous Year - Person - Residential Status of Assessee - Scope of Total Income - Exempted Income. **15**

Unit II Income from Salary and House Property

Heads of Income - Salary, Gross Salary, Meaning, Profits in Lieu of Salary - Perquisites, Deduction Allowed - Computation of Salary Income. Income from House Property, Definition, Self-Occupied House - Income From Let out Property - Deduction - Expenses Disallowed. **15**

Unit III Income from Business and Profession

Profits and Gains From Business or Profession - Meaning of Business – Items Chargeable Deemed Profits - Chargeable Expenses - Expenses Expressly Disallowed - Computation of Profit and Gains. Capital Gains - Capital Assets - Types of Capital Assets - Deductions – Determination of Consideration – Exemption - Computation of Income. **15**

Unit IV Income from Other Sources

Income from other Sources - Items Chargeable - Deductions, Exemptions- **Income of other Person's included in Assessee's Total Income - Aggregation of Incomes.** **15**

Unit V Set off and carry forward of Losses

Set Off And Carry Forward of Losses - Deduction from Gross Total Income, Rebate on Income Tax. **15**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Books:

1. **Mehrotra H.C and Goyal S.P.,(2022). Income Tax Law and Accounts**, Sahitya Bhavan, Agra.
2. **Vinod Singhania.,(2022). Direct Taxes Law & Practice**, Taxmann Publications, New Delhi.

Reference Books:

1. **Dinkar Pagare(2021). Income Tax Law and Practice**, Sultan Chand & Sons, New Delhi.
2. **Gaur and Narang(2021). Income Tax Law and Practice**, Kalyani Publishers, New Delhi.
3. **Reddy T.S & Hari Prasad Reddy Y,(2021). Income Tax Theory Law and Practice**, Margham Publications, Chennai.

Course Outcomes:

The graduate will

1. Recollect the basic concepts and definitions of Income Tax Act
2. Know the incomes exempted from tax
3. Understand the computation of income under various heads as per the provisions of Income tax.
4. Remember the exemptions, deductions and rebates under income tax rules
5. Apply income tax provisions in set off and carry forward of loss.

CO-PO Mapping

CO / PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PSO 1	PSO 2	PSO 3
CO 1	H	H	M	H	L	H	M	M	M	H	H	H	H	H
CO 2	H	H	H	M	H	H	H	H	L	M	H	H	H	H
CO 3	H	H	M	H	H	M	H	L	M	H	L	H	H	H
CO 4	H	H	H	H	H	M	H	H	M	H	H	H	H	H
CO 5	H	H	H	H	H	H	H	M	H	H	H	H	H	H

E-Commerce

Course Objectives:

1. To review the basic concepts and E-Business models.
2. To educate the payment mechanisms and security issues in E-Commerce
3. To identify the marketing practices in digital environment.

Unit I E - Commerce

Introduction, Meaning, Advantages and Disadvantages, Emergence of Internet - World Wide Web, EDI, E-Commerce Opportunities for Industries, E-Transition Challenges for Indian Corporate, Business Models for E-Commerce, E-Business Models: Business to Consumer, Business to Business, Business models in emerging E-commerce areas, Information Technology Act 2000, Contents, Concepts, **Positive aspects for Corporate Sector.**

15

Unit II E-Marketing

Meaning and Definition, Traditional Marketing Vs. E-Marketing, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding, E-Supply Chain Management, M-Banking, M-Commerce, M-Marketing.

Unit III E-Payment System

Meaning, Digital Payment Requirements, Digital Token Based E-Payment System, Classification of New Payment System, Properties of E-Cash, Cheque Payment System on Internet, **Risk and E-Payment System**, Designing E-Payment System, **Digital Signature**, ECS, Virtual System.

15

Unit IV E-Communication

E-Business communication-Importance of E-Technology- E-Business conferencing-Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing-Need for Electronic mail-Meaning-Nature-Application and uses of E-mail. Virtual Education and Business.

15
15

Unit V Security in E – Commerce

Digital Signatures, Net Work Security, Data Encryption, Secrete Keys and Public Keys, Mobile Commerce, Technologies for Mobile Commerce, Intelligent Web Design, requirements and Setting Web site goals and Objectives, IT Security.

15

Total Hours: 75

Financial Management

Course Objectives:

1. To enable the students to understand the functions and importance of financial planning.
2. To help the students to learn the various techniques of financial management
3. To provide knowledge on dividend policy in practice

Unit I Financial Management

Basics, Nature, Scope, Objectives and Importance, Financial Decision, Finance Functions in Excel, Functions of Finance Manager, Organization of Finance Function, Role of Financial Controller, Financial Planning, Objectives and Steps in Financial Planning.

15

Unit II Capital Structure

Basics, Forms of Capital, Sources, Capitalization, Under and Over Capitalization, Capital Structure, Importance, Theories on Capital Structure, Cost of Capital, Concept, Significance, Computation of Cost of Capital, Leverages, Meaning, Operating, Financial and Combined Leverages, EBIT and EPS Analysis and its applications in Excel.

15

Unit III Capital Budgeting

Concept, Importance, Methods, Pay Back Methods, Average Rate of Return, Discounted Cash Flow Techniques, NPV, IRR Methods, Comparison of Different Methods – Computation using Excel.

15

Unit IV Working Capital Management

Concept, Need and Kinds of Working Capital, Determinants of Working Capital, Forecasting of Working Capital Requirements, Sources of Working Capital, Management of Cash, Models and Motives for Holding Cash, Factors Determining Cash Needs, Basic Strategies,

15

Unit V Management of Receivables and Dividend Policy

Management of Receivables, Importance, Forecasting of Receivables, Dividend Models, Forms of Dividends, Dividend Decision and Valuation of Firm, Dividend Theories, Types of Dividend Policy and **Dividend Policy in Practice.**

15

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%
Business Ethics (Self Study)

Course Objectives:

1. To have an understanding of ethical management concepts and ethical issues
2. To understand the Concepts of corporate social responsibility
3. To understand how ethical climates affect ethical decision making and behaviors in organizations.

Unit I Introduction

Ethics, Meaning, Nature, Sources of Ethics, Objectives, **Ethics in Business**, Importance, Factors **Influencing Business Ethics**, Relation Between Ethics and Business. **3**

Unit II Theories in Ethics

Theories of Business Ethics, Traditional Theories, Teleological Theory, Theory of Kant, Conventional Theories of Albert Z. Carr and Doctrine of Mean of Aristotle. **3**

Unit III Value System

Vedantic Ethics, Kantian Ethic, Values in Gita, Ethical Dimensions of Gandhi, Ethics in Buddhism, Sufism, Value for Managers and Internal Policies. **3**

Unit IV Corporate Social Responsibility

Social Expectations from Business, Concept of **Corporate Social Responsibility (CSR)**, Social Orientation, Implementation of CSR, **Corporate Governance** and Ethical Issues in Corporate Governance. **3**

UNIT V Managing Ethics

Building Value System, Codes of Ethics, Role of Law and Enforcement, Rights and Stakeholders, Rules and Enforcement, Ethics Committee, Training in Ethics, Training on Job and Surveys, Ethics Suggestion Schemes, Ethics Audit and Bench Marking. **3**

Total Hours: 15

Income Tax Law and Practice - II

Course Objectives:

1. To acquaint the students with the knowledge on procedure and practice of income tax
2. To familiarize the students about the administrative details of direct taxes.
3. To educate the students an assessment of individual and firm.

Unit I Administrative Set Up

Administration of Direct Taxes, Role of Central Board of Direct Taxes, Income Tax Authorities, Appeals and Revision , Recovery and Refund of Taxes. **15**

Unit II Assessment Procedure

Return of Income, Belated Return, Revised Return, Filling and Filing of Returns, Permanent Account Number (PAN), Procedure for obtaining PAN, Types of Assessment, Regular Assessment, Best Judgment Assessment, Income Escaping Assessment, and Re-Assessment. **15**

Unit III Payment and Deduction of Tax

Self Assessment Tax, Tax Deducted at Source, Filling and Filing of Applications for obtaining TDS Number, Obligation of the Person making Payment, The Person Liable to Deduct Tax at Source, Procedure and Rate of Tax Deducted at Source on Various Payments. **15**

Unit IV Assessment of Individual & Firm

Assessment of Individual, HUF, Firms – Computation of Total Income and Tax Liability, advance tax, liability to advance tax, installment and due date of advance tax, interest payable by the assessee, filling of challan and deposit of advance tax. **15**

Unit V Assessment of Companies

Assessment of companies, salient features of assessment of companies, minimum alternative tax, tax credit, special provisions relating to assessment of companies viz., foreign companies **15**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Course Objectives:

1. To understand provisions of Companies Act 2013
2. To provide knowledge on management of companies
3. To educate the students about procedures for winding up of companies

Unit I Incorporation of Companies

Company, Definition, Kinds of Companies, Company Law in India, Incorporation of a Company, Procedure for Incorporation, Certificate of Incorporation, Promoter, Preliminary or Pre – Incorporation Contract, Commencement of Business, Memorandum of Association, Article of Association, Prospectus, Commencement of Business, Doctrine of Indoor Management.

15

Unit II Shares and Debentures

Share Capital, Kinds of Share Capital, Issue of share capital, Book building, IPO, SEBI guidelines for Issue of shares, Alteration of Capital, Voting Rights, Shares Types of Shares, Application and Allotment of Shares, Demat of shares, Transfer and Transmission of Shares, Debentures, Definition, Kinds of Debentures, Rights of Debenture Holder, Register of Debenture and Debenture Holders.

15

Unit III Meetings and Resolutions

Members, Shareholders, Register and Index of Member, Rights and Duties, Meetings and Resolutions, Kinds of Meeting, Annual General Meeting, Extra, Ordinary Meeting, Meetings of Directors, Kinds of Resolution –Minutes.

15

Unit IV Management of Companies

Management of Companies, Directors, Appointment, Qualification, Removal, Powers and Duties, Legal Position, Managerial Remuneration, Principles of Majority Rule, Prevention of Oppression and MIS-Management.

15

Unit V Winding Up of Companies

Winding Up, Meaning, Modes of Winding Up, Consequences of Winding Up Order, Winding Up by company law tribunal, Voluntary Winding Up, Contributory, All modes of winding up - Procedure, Consequences of Winding Up, Dissolution.

15

Total Hours: 75

Auditing

Course Objectives:

1. To enable the students to understand the importance of different types of audit.
2. To understand the procedure of internal control and audit programme.
3. To enable the students to acquire the knowledge on preparation of audit report.

Unit I Introduction

Auditing, Origin, Definition, Objects and scope, **Qualities of an auditor**, Classification of audit, Statutory audit, Private audit, Government audit, Annual audit, Balance sheet audit, Interim audit EDP audit, Classes of audits according to the organizational structure of the business, Basic concepts of information systems audit, advantages and limitations. 12

Unit II Audit Program

Preparation and procedure of audit, Scope of work to be determined, Knowledge about client's business, Division of audit work, Audit programme, Audit files, Audit note book, Working papers, Routine checking, Test checking, Internal control, Characteristics, Basic principles, Internal control and auditor, Internal check, Definition, objects, internal check and internal audit, Fundamental principles, Advantages, Internal check as regards to cash, Purchases, Sales and wages. 12

Unit III Vouching and Verification of Assets and Liabilities

Vouching, Meaning, Definition, Objects, Importance, Vouching of cash book, Purchases book, Sales book, Bills receivable book, Bills payable book, Journal proper, Outstanding assets and liabilities, Verification of assets and liabilities, Verification and valuation, Meaning, Objects, Verification of different types of assets, Stock, Verification of liabilities, Auditors duty regarding verification and valuation. 12

Unit IV Share Capital Audit

Share capital, Application, Allotment, Calls, Share transfer audit, Auditor duty, Reserves, Classification of reserves, Reserve fund, Secret reserves, Sinking fund, Provisions, Auditors duty. 12

Unit V Auditor and Audit Report

Law relating to auditors, Appointment of an auditor, Rights of an auditor, Duties of an auditor, **Liabilities of an auditor, Civil liability and criminal liability, Liability of an auditor to third parties**, Auditors report, Importance of auditor's report for share holders, Contents of auditors reports, Kinds of reports, Reporting aspects relating to accounting standards issued by the Institute of Chartered Accountants of India, Standard Auditing Principles (SAP). 12

Total Hours: 60

Course Objectives:

1. To understand the environment of business from global and national perspectives.
2. To enable the students to understand the issues relating to political environment.
3. To develop the concept of natural and technological environment.

Unit I Overview of Business Environment

An overview of business environment, Concept, Significance, Nature and scope of business environment, Elements of environment, Internal and external, Changing dimensions of business environment, Techniques of environmental scanning and monitoring.

15

Unit II Economic Environment

Economic environment of business, Significance and elements of economic environment, Economic system and business environment, Economic planning in India, Economic reforms, Liberalization, Privatization and structural adjustment programmes , Important feature of FEMA and licensing policy.

15

Unit III Government Policies

Government policies, Importance, Industrial policy, Role of public and private sectors, Disinvestment policy, Village and small industries, Promotional measures, Institutional support structure, State industrial policies, Special economic zones.

15

Unit IV Political Environment

Political environment, Government and business, Economic roles of government in India, Constitutional environment, **Competition policy and law.**

15

Unit V Natural and Technological Environment

Natural environment – meaning and its impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment, Elements of technological environment, **Technology and Society.** Economic effect of technology, New Technology policy.

15

Total Hours: 75

Research Methodology

Course Objectives:

1. Introduce the basic principles of research to the students.
2. Impart knowledge on the various types of sampling and types of data.
3. To educate the students in data processing.

Unit I Concepts of Research

Introduction to Research: Business Research - Meaning, nature, Importance, **qualities of a good research** 15

Unit II Types of Research

Types of research, research process, problem, research design. 15

Unit III Sampling

Sampling- meaning, characteristics of good sampling, types of sampling – probability sampling and non-probability sampling, census vs sample. 15

Unit IV Types of Data

Types of data - Primary data - tools, questionnaire, observation, interview - types of interview, mail survey, Secondary data and sources. 15

Unit V Data Processing

Data processing, Editing Coding and classification, Tabulation, Analysis and Interpretation, descriptive statistical tools, Report Writing. 15

Total Hours: 75

Banking Law and Practice

Semester I
21BCRC03

Hours of instruction/week: 5
No. of Credits:3

Course Objectives:

1. To understand the role and functions of banking system in India.
2. To give an insight on various negotiable instruments.
3. To be familiar with various banking practices as regards loans.

Unit I Overview of Indian Banking System

Indian Banking System – Evolution; RBI - its powers and functions; Structure of Banks in India; Commercial Banks; Co-operative Banking System; Development Banks; NBFCs.- Functions of Commercial Banks - Recent changes in banking industry.

15

Unit II Banker and Customers

Relationship between banker and customer - Rights and obligations; opening of a new account, Savings, Current and fixed deposits, Recurring deposits; Pass book; Types of customers, Minor, Married women, Trustees, Executors and administrators, Joint account, Attorney, Partnership and Joint stock companies.

15

Unit III Negotiable Instruments

Definition, Characteristics, Kinds of Negotiable Instruments, Promissory Notes, Bills of Exchange and Cheques, Parties to Negotiable Instrument and their Capacity – Duties, Rights and Liabilities - Presentment of Negotiable Instrument, Dishonor of Negotiable Instrument, Discharge from Liability.

15

Unit IV Cheques

Crossing- meaning- different types - Endorsements – meaning – characteristics – different types - Payment and collection of cheques, Payment in due course; Precautions taken by the Unitpaying banker, protection given; Collecting banker as agent, Holder for value, Negligence, Conversion, Protection given to collecting banker, Duties of collecting banker.

15

Unit V Loans and Advances

Loans, Forms of loans, principles of lending; Secured and unsecured loans, secured advances; Modes of creating charges, Pledge, Hypothecation, Mortgage, Rights and duties of mortgager-Type of securities, Goods, Documents of title to goods, Securities of joint stock companies.

15

Total Hours: 75

Labour Laws

Semester III
21BCRC10

Hours of Instruction / week: 5
No. of credits: 3

Course Objectives:

1. To understand the legal provisions regarding health, safety, welfare, working hours of employees, procedure for registration of a trade union and various modes of settlement of industrial disputes.
2. To learn the legal provisions regarding minimum maternity benefit and compensation for workers.
3. To impart knowledge on legal provisions regarding insurance and retirement benefits.

Unit I Acts Relating to Work Place

Factories Act, 1948: Objectives, Important definitions, Provisions of health, safety, welfare, working hours and Protection of Young Persons and Women and Annual leave with Wages. **15**

Trade Unions Act, 1926: Objectives, Important definitions – Procedure for registration – Rights and Liabilities.

Industrial Disputes Act, 1947: Concept of Industry, Industrial Dispute and Workmen; Various modes of settlement of Industrial disputes, Settlement machinery - Their composition, Powers and Duties. Labour Code.

Unit II Acts Relating to Wages

Minimum Wages Act, 1947: Definitions - Fixing minimum wages, Fixing hours for a normal working day, overtime, registers to be maintained

Payment of Wages Act, 1936: Objects and Scope- Application and Major Provisions of the Act **15**

Equal Remuneration Act, 1976: Objects and Scope - Application and Major Provisions of the Act.

Payment of Bonus Act, 1965: Bonus: Concept, Objectives, Eligibility - Profit Sharing, Basis of the Calculation of Bonus- Minimum and Maximum Bonus.

Unit III Acts Relating to Benefits

Workmen's Compensation Act, 1923: Important Definitions, Types of injuries covered, Employer's liability for compensation, Amount of compensation. **15**

Maternity Benefits Act, 1961: Its objects, Applicability, Nature of benefits and Privileges available under the Act. Procedure for Claiming Payment.

Unit IV Acts Relating to Insurance

Employees' State Insurance Act, 1948: Important definitions- ESI fund and contribution to the fund by the employer, Employees and grant by Central and State Governments, Benefits available, Conditions, Qualifications under which available and persons entitled thereto. **15**

Unit V Acts Relating to Retirement Benefits

Employee's Provident Fund and Miscellaneous Provisions Act, 1952: Objects, Scope, Applicability, Important definitions, various schemes framed by the Central government and contribution under the Act. **15**

Payment of Gratuity Act, 1972: Objects, Scope, Applicability, Important definitions, Continuous service, Determination of the amount of Gratuity.

4

3

Business Organisation

Semester I
21BCCC02

Hours of instruction /week:5
No. of credits: 3

Course Objectives

1. To understand the major objectives of business and characteristics.
2. To impart knowledge on localization of industries.
3. To know the causes and types of business combinations.

Unit I Introduction

Nature of business, Scope, Essentials of successful business, setting up a new enterprise, Entrepreneurship, **Essentials of good manager and entrepreneur**, Forms of business organization, Sole trader, Partnership, limited liability partnership, Joint Hindu Family, Joint Stock Company, Cooperative organization and Public enterprise.

15

Unit II Location and Layout of Business

Choosing right location and Layout, Factor influencing location, Importance of balanced growth, Government policies for decentralization, Size of business units, Large scale vs. Small-scale business, Optimum firm, Factors affecting optimum size.

20

Unit III Business Combinations

Meaning of Business combinations, Causes, Types, Forms and Effects of business combinations, Provision of Competition Act, 2002.

10

Unit IV Types of Trade

Trade, Types, Inland trade, Wholesale trade, Retail trade, trends, Foreign trade, Import and export procedure, documentation.

15

Unit V Office Organization

Definition of Office organization, Functions, Office management, Appliances, Filing, Indexing and Office environment, computerization of office functions.

15

Total Hours: 75

Principles of Management

Semester II
21BCCC05

Hours of Instruction/Week: 5
No. of credits: 3

Course Objectives:

1. To enable the students to understand the basic principles of management.
2. To create awareness among the students on management thoughts and principles.
3. To develop and strengthen the managerial skills.

Unit I Development of Management Thought

Concept, Significance, Nature, Process, Principles, Functions and levels of Management, Administration vs. Management, **Managerial skills and roles of managers**; Development of management thoughts, Classical and neo; Classical System, Contingency approaches.

15

Unit II Planning

Definition, Benefits, Principles, Kinds and steps in planning process, Corporate planning, definition and process, Environmental analysis, Swot analysis, Portfolio analysis; Strategic planning, Strategy formulation, Strategic alternatives.

15

Unit III Organising

Meaning, Nature, Process, Significance and principles of organisation, Span of control, Organisation charts, Forms of organisation structure, Line and staff organisation, Functional organisation, Formal and informal organisation, Types of authority relationship.

15

Unit IV Staffing and Direction

Staffing, Meaning, Nature, Significance and functions of staffing, Functions and significance of Personnel management, Manpower planning, Absenteeism, Labour turnover; Direction, Meaning, Elements and principles of direction, Concept, and significance of Supervision, Functions and **qualities of a good supervisor**; Leadership, Significance and styles of Leadership Motivation, Concept and theories, Maslow and Herzberg theories, Communication, Concept and importance.

15

Unit V Co-ordination and Controlling

Co-ordination, Definition, Need, Significance, Principles, Types and techniques of Co-ordination, Relationship between co-ordination and co-operation. Controlling, Meaning, Characteristics, Process, Principles and techniques of Control, relationship between control and planning, Measures to overcome resistance to control.

15

Total Hours: 75

Banking Law and Practice

Semester III
21BCCC07

Hours of instruction / week: 5
No of Credits:3

Course Objectives:

1. To understand the role and functions of banking system in India.
2. To give an insight on bankers practice in lending of loans and advances.
3. To be familiar with digital banking services.

Unit I Introduction to Banking

Introduction, definition – Banking system in India, The banking structure in India, Types of banks, Commercial Banks, Functions, Changing role of commercial banks, Regulation of commercial banking in India, RBI, Powers and functions – Recent changes in banking industry.

15

Unit II Customers

Contract between banker and customer, Relationship between banker and customer, **Rights and obligations;** opening of a new account, Savings, Current and fixed deposits, Recurring deposits; Pass book; Types of customers, Minor, Married women, Trustees, Executors and administrators, Joint account, Attorney, Partnership and Joint stock companies.

15

Unit III Cheques

Definition, Legal elements, Features, Crossing, Endorsements, Payment and collection of cheques, Payment in due course; Precautions taken by the paying banker, protection given; Collecting banker as agent, Holder for value, Negligence, Conversion, Protection given to collecting banker, **Duties of collecting banker.**

15

Unit IV Loans and Advances

Loans, Forms of loans, Principles of lending; Secured and unsecured loans, Secured advances; Modes of creating charges, Pledge, Hypothecation, Mortgage, Rights and duties of mortgager-Type of securities, Goods, Documents of title to goods, Securities of joint stock companies,

15

Unit V Electronic Banking

Electronic Banking Services, Benefits, Risk management for E-Banking; Internet banking, Major issues, Indian scenario; NEFT, RTGS, UPI, IMPS, Mobile banking, Features, Security issues; ATM, Credit cards, Features, Types; Recent trends in banking services.

15

Total Hour: 75

Cost Accounting

Semester III
21BCCC09

Hours of Instruction/Week: 5
No. of credits: 4

Course Objectives:

1. To enable the students to understand the costing principles, elements of cost and its application to various industries.
2. To impart knowledge in cost sheets, material cost, labour cost and overheads.
3. To analyze a cost statement and to arrive at meaningful conclusion about the cost situation of the company.

Unit I Cost Accounting and Cost sheet

Cost Accounting, Definition, Advantages, Cost Accounting and Financial Accounting, Cost Center, Installation of a Costing System and Methods of Costing, Classification of Costs, Elements of Cost, Preparation of Cost Sheet, Tender and Quotation. **10**

Unit II Material Cost and Labour

Material Cost, Purchase and Stores Control, Issue of Materials, Methods of Pricing of Material Issues, Inventory Control, Concepts and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Perpetual and Periodic Inventory System and Treatment of Material Losses. Labour cost, types, personnel department, **methods of remuneration**, incentives schemes, treatment of idle time, labour turnover. **20**

Unit III Overheads

Overhead, Classification of overhead, basis of charging, allocation, apportionment, absorption of overheads to production department methods and re-apportionment of service department expenses, different methods. Reconciliation of costing and financial profit or loss. **15**

Unit IV Methods of Costing

Job costing, Objectives, Features, Procedure of job order costing, Batch costing, contract costing, Features, Types of contracts, Preparation of accounts. **15**

Unit V Process Costing and Operating Costing

Process costing, Features, Applications, Principles of process costing, Process losses, Normal and abnormal, Abnormal gain, Inter process profits, Treatment of by products and joint products, preparation of process accounts. Unit costing, Operating costing, Features, Application of operating costing. **15**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Financial Accounting – III

Semester III
21BCCC10

Hours of Instruction /week: 5
No of Credits: 4

Course Objectives:

1. To impart the knowledge on accounting practices existing in Hire and Installment Purchase Systems.
2. To understand the system of accounting for different types of branches and departments.
3. To inculcate the skill on preparing various accounts of insurance companies.

Unit I Hire and Installment Purchase Systems

Meaning, Features, Difference, Accounting treatment, Journal entries, Calculation of interest, Default and Repossession, Trading account, Debtors and Stock, Debtors system. Installment purchase system, Meaning, Accounting treatment. **15**

Unit II Branch Accounts

Meaning, Objectives, Types of branches. Dependent branches-accounting treatment, Debtors system, Stock and debtor system, Final accounts system. Independent branches, Incorporation of branch trial balance in Head Office books, Foreign branches. **15**

Unit III Departmental Accounting

Meaning, Need for Departmental accounting, Methods and techniques of accounting, Inter departmental transfers. **15**

Unit IV Insurance Claims

Fire Insurance claim, Stock Insurance, Loss of profit Insurance, IRDA Regulations, Structure of schedule A & B of Insurance companies. **15**

Unit V Royalty Accounts

Meaning, Accounting treatment of lease and Sub lease. **15**

Total Hours: 75

Distribution of Questions: Theory – 20% and Problems – 80%

Commercial Law

Semester III
21BCCI03

Hours of Instruction/week: 4
No. of credits: 3

Course Objectives:

1. To understand the legal formalities of business and practice.
2. To understand the legal provisions of the Indian Contract Act, 1872.
3. To know the legal provisions of the Laws relating to business.

Unit I The Indian Contract Act- An Overview

Meaning of Contract, kinds of contract, Essential Elements of a Contract, Offer and Acceptance, Consideration, Legality of Object, Free Consent, Capacity to Contract. **12**

Unit II Execution of Contract

Performance of Contract, Discharge of Contract, Remedies for Breach of Contract. **12**

Unit III Indemnity ,Guaranty , Bailment and Pledge

Contract of indemnity, Rights of indemnifier and indemnity holder, Contract of guarantee, Kinds of Revocation, Rights of Surety, Discharge of Surety, Bailment and Pledge, Duties of Bailor and Bailee, Rights and Duties of Finder of Goods Lost, Pledge by Non Owners **12**

Unit IV Law of Agency

Meaning, Kinds of Agency, Rights and Duties of Agents, Liability of Principal and Agent, Termination of Agency. **12**

Unit V The Sale of Goods of Act

Formation of Contract, Conditions and Warranties, Transfer of Property, Rights of an Unpaid Seller. **12**

Total Hours: 60

Cyber Law

Semester IV
21BCCC12

Hours of Instruction/week: 5
No. of credits: 3

Course Objectives:

1. To give an insight on the provisions of Information Technology Act.
2. To learn the security procedures for E- transactions.
3. To educate the cyber crime and offence existing in the society.

Unit I Introduction to Cyber Law

Introduction - cyber law in India, Salient provisions, Jurisprudence of cyber law. Cyber space, Salient features of cyberspace, Netizen, **Need for enactment of the Information Technology Act 2000- An overview of Information Technology Act 2000.**

15

Unit II Electronic Record

Electronic record, Attribution of electronic records, Acknowledgement of receipt, Time & place of dispatch and receipt of E- record: On line contracts, **Contract under Indian Contract Act 1872,** Time & place of formation of E-contract, Certifying authority, Cross Certification- Role of the certifying authority. Subscriber, Procedure, Duties, Compromise of Digital Signature Certificate.

15

Unit III Digital and Electronic Signature

Cryptography, encryption techniques & algorithm and digital signature & electronic signature, problems in electronic record, Requirements for an electronic record, Digital signature and Electronic signature - creation, verification, Legal provisions, Difference between Digital signature & Electronic signature. Secure electronic record & secure digital signature, Privacy of online data information.

15

Unit IV Cyber Crime and Offence

Cyber crime- Introduction-Classification-Prevention-Cyber crimes existing in the society- cyber contraventions under information technology Act 2000- **Cyber offences under the information technology Act, 2000.**

15

Unit V Intellectual Property

Intellectual property rights, Patent issues in digital medium- Introduction- scope- Requirement- features- International law relating to patent-International convention for the protection of new varieties of plants **1961- Patent cooperation treaty 1970- Patent law in India. Trademark issues in digital medium-** Meaning- Functions-attributes-Registrable & non registrable trade mark- International law relating to trade mark- Indian law relating to trade mark.

15

Total Hours: 75

Financial Markets and Services

Semester IV
21BCCC13

Hours of instruction / week: 5
No. of credits: 4

Course Objectives:

1. To understand the various financial services offered in India.
2. To enable the students to know the functioning of Indian Financial Markets and Institutions.
3. To acquaint with regulatory framework of the Indian securities market.

Unit I Financial System

Nature and Role, Functions, Financial System and Economic Development, Components of Financial System and Indian Financial System - an Overview. Money market , Functions, types, money market and capital market, Indian money market, features, composition and structure of money market, instruments, recent trends in money market, RBI guidelines.

15

Unit II New Issue Market

Capital Market, Functions, Difference Between Primary and Secondary Market, Role and Functions of new issue markets Methods of Floating New Issues, General Guidelines, New Financial Instruments, Players in the New Issue Market, Listing procedure.

15

Unit III Secondary Market

Secondary market, Functions and Role, Bombay Stock Exchange, National Stock Exchange, Methods of Trading, Online Trading: Functions on Stock Exchanges; Brokers, Sub Brokers, Market Makers, Jobbers, Portfolio Consultants, Institutional investors.

15

Unit IV Financial Services

Features, Constituents of Financial Services, Evolution of Financial Services in India, Importance, Merchant Banking, Meaning, Origin, Scope of Merchant Banking Activities, Merchant Banker, Registration, Functions, **Code of Conduct for Merchant Bankers**, SEBI Guidelines on Merchant Banking, Depository .

15

Unit V Mutual Fund

Mutual fund, types of mutual fund, Net asset value Growth of mutual funds, fund organization regulatory aspects. Credit Rating, Functions, Benefits and Credit Ratings Agencies in India. Depositories, dematerialization , features, advantages of NSDL,CSDL.

15

Total Hours: 75

Marketing

Semester IV
21BCCC15

Hours of instruction/week: 5
No. of credits: 3

Course Objectives:

1. To educate the students on marketing concepts and practices.
2. To develop the students to grasp the marketing environment and consumer behavior.
3. To help the students to acquire knowledge about modern marketing and product concept.

Unit I Introduction

Marketing and nature, Scope, importance of marketing, Marketing concepts, Traditional and modern, Selling Vs. Marketing, Marketing mix ; Market analysis and Selection, Marketing environment, Marketing functions, Consumer behavior and market segmentation, Consumer decision making process.

15

Unit II Product and Pricing

Product, concept of product, consumer and industrial goods, Product planning and development, Packaging, Role and functions, Brand name and trade mark, After sale service, Product life cycle, concept; Pricing Importance of price in marketing mix, Factors affecting price of a product and service, Discounts and rebates.

15

Unit III Channels of Distribution

Channels of Distribution, Concept and role, Types of distribution channels, Factors affecting choice of a distribution channels, Retailer and wholesaler.

15

Unit IV Promotion Decision

Promotion, Methods of promotion, Optimum promotion mix, Advertising media, Merits and limitations, Characteristics of effective advertisement, Personal selling, Selling as a career, Classification of a successful sales persons, Functions of salesman, Marketing research

15

Unit V Marketing of Agricultural Products

Characteristics and Peculiarities of agricultural products, Problems in agricultural marketing, Local markets, Terminal markets, Regulated markets; organized commodity markets, Meaning, Objectives, Functions, Commodity exchange- Trading and functions.

15

Total Hours: 75

Company Law

Course Objectives:

1. To understand provisions of Companies Act 2013.
2. To provide knowledge on management of companies.
3. To educate the students about procedures for winding up of companies.

Unit I Incorporation of Companies

Company, Definition, Kinds of Companies, Company Law in India, Incorporation of a Company, Procedure for Incorporation, Certificate of Incorporation, Promoter, Preliminary or Pre – Incorporation Contract, Commencement of Business, Memorandum of Association, Article of Association, Prospectus, Commencement of Business, Doctrine of Indoor Management.

12

Unit II Shares and Debentures

Share Capital, Kinds of Share Capital, Issue of share capital, Book building, IPO, SEBI guidelines for Issue of shares, Alteration of Capital, Voting Rights, Shares Types of Shares, Application and Allotment of Shares, Demat of shares, Transfer and Transmission of Shares, Debentures, Definition, Kinds of Debentures, Rights of Debenture Holder, Register of Debenture and Debenture Holders.

12

Unit III Meetings and Resolutions

Members, Shareholders, Register and Index of Member, Rights and Duties, Meetings and Resolutions, Kinds of Meeting, Annual General Meeting, Extra, Ordinary Meeting, Meetings of Directors, Kinds of Resolution –Minutes.

12

Unit IV Management of Companies

Management of companies, Directors, Appointment, Qualification, Removal, Powers and duties, Legal position, Managerial remuneration, Principles of majority rule, Prevention of oppression and mismanagement.

12

Unit V Winding up of Companies

Winding Up, Meaning, Modes of Winding Up, Consequences of Winding Up Order, Winding Up by company law tribunal, Voluntary Winding Up, Contributory , All modes of winding up - Procedure, Consequences of Winding Up, Dissolution.

12

Total Hours: 60

Financial Management

Semester V
21BCCC19

Hours of instructions / week: 5
No. of Credit: 4

Course Objectives:

1. To enable the students to understand the functions and importance of financial planning.
2. To help the students to learn the various techniques of financial management
3. To provide knowledge on dividend policy in practice

Unit I Financial Management

Basics, Nature, Scope, Objectives and Importance, Financial Decision, Finance Functions in Excel, Functions of Finance Manager, Organization of Finance Function, Role of Financial Controller, Financial Planning, Objectives and Steps in Financial Planning. **15**

Unit II Capital Structure

Basics, Forms of Capital, Sources, Capitalization, Under and Over Capitalization, Capital Structure, Importance, Theories on Capital Structure, Cost of Capital, Concept, Significance, Computation of Cost of Capital, Leverages, Meaning, Operating, Financial and Combined Leverages, EBIT and EPS Analysis and its applications in Excel. **15**

Unit III Capital Budgeting

Concept, Importance, Methods, Pay Back Methods, Average Rate of Return, Discounted Cash Flow Techniques, NPV, IRR Methods, Comparison of Different Methods – Computation using Excel. **15**

Unit IV Working Capital Management

Concept, Need and Kinds of Working Capital, Determinants of Working Capital, Forecasting of Working Capital Requirements, Sources of Working Capital, Management of Cash, Models and Motives for Holding Cash, Factors Determining Cash Needs, Basic Strategies. **15**

Unit V Management of Receivables and Dividend Policy

Management of Receivables, Importance, Forecasting of Receivables, Dividend Models, Forms of Dividends, Dividend Decision and Valuation of Firm, Dividend Theories, Types of Dividend Policy and **Dividend Policy in Practice.** **15**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%
Entrepreneurship Development

Semester V
21BCCC20

Hours of instruction /week: 5
No. of Credits: 3

Course Objectives:

1. To provide exposure on entrepreneurial culture and industrial growth.
2. To develop the skill for project analysis and appraisal.
3. To understand the process and procedure involved in setting up MSMEs.

Unit I Entrepreneurship Development

Entrepreneur and entrepreneurship, Concept, Characteristics, Functions and types of entrepreneur, Growth of entrepreneurship in India, Entrepreneurial culture and structure, **Entrepreneurial traits**, Entrepreneurial motivation, **Women entrepreneurship**, Problems in establishing entrepreneurial system. 15

Unit II Project Analysis

Project identification and classification, Internal and external constraints, project objectives, Project life cycle, Project formulation, Need, Concept, Significance and elements of project formulation, Feasibility analysis, Project report, Content, Guideline for formulating a project report. 15

Unit III Project Appraisal

Project design and appraisal, Concept of project appraisal and methods of project appraisal, Methods of minimizing risks, Overrun analysis, Plant location and layout, Marketing opportunities. 15

Unit IV Micro Small and Medium Enterprise (MSMEs)

Steps for starting a small industry, Preparation of project report - Guidelines-Procedure and formalities for registration, Opportunities for a entrepreneurial career, Role of Micro, Small and Medium Enterprises in Economic development, Problems of Small Scale Enterprises, Financing of Enterprises, Sources of finance - Term loans, Venture capital. 15

Unit V Financial Institutions

Institutional finance to entrepreneurs, Commercial banks, Other financial institutions, Institutional support to entrepreneurs, Need, Role of various institutions, Taxation benefits to small scale industry, Government policy for Small and Medium scale Enterprises, Growth strategies in small business. 15

E-Commerce (Self Study)

Semester V
21BCCC22

Hours of Instruction/week: 1
No. of credits: 4

Course Objectives:

1. To review the basic concepts and E-Business models.
2. To educate the payment mechanisms and security issues in E-Commerce
3. To identify the marketing practices in digital environment.

Unit I E - Commerce

Introduction, Meaning, Advantages and Disadvantages, Emergence of Internet - World Wide Web, EDI, E-Commerce Opportunities for Industries, E-Transition Challenges for Indian Corporate, Business Models for E-Commerce, E-Business Models: Business to Consumer, Business to Business, Business models in emerging E-commerce areas, Information Technology Act 2000, Contents, Concepts, **Positive aspects for Corporate Sector.**

3

Unit II E-Marketing

Meaning and Definition, Traditional Marketing Vs. E-Marketing, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding, E-Supply Chain Management, M-Banking, M-Commerce, M-Marketing

3

Unit III E-Payment System

Meaning, Digital Payment Requirements, Digital Token Based E-Payment System, Classification of New Payment System, Properties of E-Cash, Cheque Payment System on Internet, **Risk and E-Payment System.** Designing E-Payment System, **Digital Signature,** ECS, Virtual System.

3

Unit IV E-Communication

E-Business communication-Importance of E-Technology- E-Business conferencing-Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing-Need for Electronic mail-Meaning-Nature-Application and uses of E-mail. Virtual Education and Business.

3

Unit V Security in E – Commerce

Digital Signatures, Net Work Security, Data Encryption, Secret Keys and Public Keys, Mobile Commerce, Technologies for Mobile Commerce, Intelligent Web Design, requirements and Setting Web site goals and Objectives, IT Security.

3

Total Hours: 15

Principles of Taxation

**Semester VI
21BCCC26**

**Hours of Instruction/week: 5
No. of credits: 4**

Course Objectives:

1. To enable the students to understand the provisions of Indian Income Tax Act
2. To familiarize with computation of income under various heads.
3. To understand the Set off and Carry forward of Losses.

Unit I Income Tax Act, 1961

An Overview of Income Tax Act 1961 and Income Tax Rules 1962, Basic Concepts of Income - Assessee, Assessment Year - Previous Year - Person - Residential Status of Assessee - Scope of Total Income - Exempted Income **15**

Unit II Income from Salary and House Property

Heads of Income - Salary, Gross Salary, Meaning, Profits in Lieu of Salary - Perquisites, Deduction Allowed - Computation of Salary Income. Income from House Property, Definition, Self Occupied House - Income From Let out Property - Deduction - Expenses Disallowed. **15**

Unit III Income from Business and Profession

Profits and Gains From Business or Profession - Meaning of Business – Items Chargeable Deemed Profits - Chargeable Expenses - Expenses Expressly Disallowed - Computation of Profit and Gains. Capital Gains - Capital Assets - Types of Capital Assets - Deductions – Determination of Consideration – Exemption - Computation of Income. **15**

Unit IV Income from Other Sources

Income from other Sources - Items Chargeable - Deductions, Exemptions- **Income of other Persons included in Assessee's Total Income - Aggregation of Incomes.** **15**

Unit V Set off and carry forward of Losses

Set Off And Carry Forward of Losses - Deduction from Gross Total Income, Rebate on Income Tax. **15**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Auditing

**Semester VI
21BCCC27
Course Objectives:**

**Hours of Instruction/week: 5
No. of credits: 3**

1. To enable the students to understand the importance of different types of audit.
2. To understand the procedure of internal control and audit programme.
3. To enable the students to acquire the knowledge on preparation of audit report.

Unit I Introduction

Auditing, Origin, Definition, Objects and scope, **Qualities of an auditor**, Classification of audit, **15**
 Statutory audit, Private audit, Government audit, Annual audit, Balance sheet audit, Interim audit
 EDP audit, Classes of audits according to the organizational structure of the business, Basic concepts
 of information systems audit, advantages and limitations.

Unit II Audit Program

Preparation and procedure of audit, Scope of work to be determined, Knowledge about client's **15**
 business, Division of audit work, Audit programme, Audit files, Audit note book, Working papers,
 Routine checking, Test checking, Internal control, Characteristics, Basic principles, Internal control
 and auditor, Internal check, Definition, objects, internal check and internal audit, Fundamental
 principles, Advantages, Internal check as regards to cash, Purchases, Sales and wages.

Unit III Vouching and verification of Assets and Liabilities

Vouching, Meaning, Definition, Objects, Importance, Vouching of cash book, Purchases book, **15**
 Sales book, Bills receivable book, Bills payable book, Journal proper, Outstanding assets and
 liabilities, Verification of assets and liabilities, Verification and valuation, Meaning, Objects,
 Verification of different types of assets, Stock, Verification of liabilities, Auditors duty regarding
 verification and valuation.

Unit IV Share Capital Audit

Share capital, Application, Allotment, Calls, Share transfer audit, Auditor duty, Reserves, **15**
 Classification of reserves, Reserve fund, Secret reserves, Sinking fund, Provisions, Auditors duty.

Unit V Auditor and Audit Report

Law relating to auditors, Appointment of an auditor, Rights of an auditor, Duties of an auditor, **15**
Liabilities of an auditor, Civil liability and criminal liability, Liability of an auditor to third parties,
 Auditors report, Importance of auditor's report for share holders, Contents of auditors reports, Kinds
 of reports, Reporting aspects relating to accounting standards issued by the Institute of Chartered
 Accountants of India, Standard Auditing Principles (SAP).

Total Hours: 75

Business Organisation

Semester I

Hours of Instruction /week:5

21BCPC02

No. of credits: 3

Course Objectives

1. To understand the major objectives of business and characteristics.
2. To impart knowledge on localization of industries
3. To know the causes and types of business combinations

Unit I Introduction **15**

Nature of business, Scope, Essentials of successful business, setting up a new enterprise, Entrepreneurship, **Essentials of good manager and entrepreneur,** Forms of business organization, **20** trader, Partnership, limited liability partnership, Joint Hindu Family, Joint Stock Company, Cooperative organization and Public enterprise.

Unit II Location and Layout of Business

Choosing right location and Layout, Factor influencing location, Importance of balanced growth, Government policies for decentralization, Size of business units, Large scale vs. Small-scale busin **10**
Optimum firm, Factors affecting optimum size.

Unit III Business Combinations

Meaning of Business combinations, Causes, Types, Forms and Effects of business combinations. **15**
Provision of Competition Act 2002.

Unit IV Types of Trade

Trade, Types, Inland trade, Wholesale trade, Retail trade, trends, Foreign trade, Import and export **15**
procedure, documentation

Unit V Office Organization

Definition of Office organization, Functions, Office management, Appliances, Filing, Indexing and Office environment, computerization of office functions.

Total Hours: 75

Business Law – I

Semester I
21BCPC03

Hours of Instruction/week: 5
No. of credits: 3

Course Objectives:

1. To understand the legal formalities of Business law and practice
2. To understand the legal provisions of the Indian Contract Act, 1872.
3. To know the legal provisions of the Laws relating to business.

15

Unit I The Indian Contract Act- An Overview

Meaning of Contract, kinds of contract, Essential Elements of a Contract, Offer and Acceptance, Consideration, Legality of Object, Free Consent, Capacity to Contract.

Unit II Execution of Contract

Performance of Contract, Discharge of Contract, Remedies for Breach of Contract.

Unit III Indemnity ,Guaranty , Bailment and Pledge

Contract of indemnity, Rights of indemnifier and indemnity holder, Contract of guarantee, Kinds, Revocation, Rights of Surety, Discharge of Surety, Bailment and Pledge, Duties of Bailor and Bailee, Rights and Duties of Finder of Goods Lost, Pledge by Non Owners.

Unit IV Law of Agency

Meaning, Kinds of Agency, Rights and Duties of Agents, Liability of Principal and Agent, Termination of Agency.

Unit V The Sale of Goods of Act

Formation of Contract, Conditions and Warranties, Transfer of Property, Rights of an Unpaid Seller.

Total Hours: 75

Banking Law and Practice

Semester II
21BCPC05

Hours of instruction/week:5
No. of Credits:3

Course Objectives:

1. To understand the role and functions of banking system in India.
2. To give an insight on bankers practice in lending of loans and Advances.
3. To be familiar with digital banking services

Unit I Banking

15

Introduction, definition – Banking system in India, The banking structure in India, Types of banks, Commercial Banks, Functions, Changing role of commercial banks, Regulation of commercial banking in India, RBI, powers and functions – Recent changes in banking industry.

Unit II Banker - Customer Relationship

15

Contract between banker and customer , Relationship between banker and customer ,**Rights and obligations** ; opening of a new account, Savings ,Current and fixed deposits ,Recurring deposits ;Pass Books; Types of customers, Minors, Married women, Trustees, Executors and administrators, Joint account, Attorney, Partnership , Joint stock companies.

Unit III Cheques

15

Cheque, Definition ,Legal elements , Features, Crossing, Endorsements, Payment and collection of cheques, Payment in due course ; Precautions to be taken by the paying banker , protection given ; Collecting banker as agent, Holder for value, Negligence, Conversion,Protection given to collecting banker,**Duties of collecting banker.**

Unit IV Types of Loans and advances

151

Loans and advances , Forms of loans , principles of lending ; Secured and unsecured loans , secured advances ;Modes of creating charges, Pledge , Hypothecation , Mortgage , Rights and duties of mortgager-Type of securities, Goods , Documents of title to goods , Securities by joint stock companies.

Unit V Electronic Banking

15

Electronic Banking Services , Benefits , Risk management for E-Banking; Internet banking, major issues , Indian scenario ; **NEFT, RTGS, UPI, IMPS**, Mobile banking , Features , Security issues ; ATM ;Credit cards , Features , Types ; Recent trends in banking services.

Total Hours: 75

Business Law - II

Semester II
21BCPC06

Hours of instruction per week: 5

No. of credits: 3

Course Objectives:

1. To equip the students to understand the laws governing business.
2. To understand the provision of payment of bonus act and employees provident fund act.
3. To impart knowledge on provision of negotiable instrument and arbitration act.

Unit I Negotiable Instrument 20

The Negotiable Instruments Act 1881, Definition, Characteristics, Kinds of Negotiable Instruments, Promissory Notes, Bills of Exchange and Cheques, Parties to Negotiable Instrument and their Capacity, Holder in Due Course, Negotiation And Liability of Parties, Presentment of Negotiable Instrument, Dishonor of Negotiable Instrument, Discharge from Liability, Consideration, Effects of Absence of Consideration, Negotiable Instruments Obtained by Unlawful Means, Banker and Customer – Hundis.

Unit II Bonus Act 10

The Payment of Bonus Act 1966, Object of the Act, Definition, Eligibility for Bonus, Determination of Bonus, Special Provisions with respect to Certain Establishments.

Unit III Employees Provident Fund Act 15

The Employees Provident Funds Amended and Miscellaneous Provisions Act 1952, Definitions, Employee Provident Fund Schemes, Employees' Pension Scheme and Fund, Employees Deposit Linked Insurance Scheme and Fund, Administration of the Schemes, Determination of Money due from Employers, Penalties and Offences.

Unit IV Payment of Gratuity Act 15

The Payment of Gratuity Amended, Act 1972, Definitions, Payment of Gratuity, Forfeiture of Gratuity, Nomination, Determination of Gratuity, Recovery of Gratuity.

Unit V Arbitration Act 15

Arbitration Act 1940, Definition, Effects of an Arbitration, Advantages, Mode of Arbitration, Without intervention of the Court, Arbitration through the Court, Appointment of Arbitrator, Removal of Arbitrator, Powers and Duties of Arbitrator.

Total Hours: 75

Principles of Insurance

Semester III
21BCPC08

Hours of Instruction/week: 5
No. of credits: 3

Course Objectives:

1. To enable the students to understand the principles of insurance.
2. To impart knowledge on life insurance and fire insurance.
3. To make the students to understand the various concepts of marine insurance.

Unit I Insurance

15

Meaning and Definition, history of insurance in India, role of insurance-principles of insurance, types of insurance Indian insurance market, Government policy relating to insurance industry.

Unit II Life Insurance

15

Introduction-meaning of life insurance, characteristics of life insurance-advantages-fundamental principles of life insurance-procedure for effecting life insurance, types of life insurance policies, surrender of life policy.

Unit III Fire Insurance

15

Introduction-meaning and definition of fire insurance, functions of fire insurance, Scope , Principles, Kinds of fire insurance policy .

Unit IV Marine Insurance

15

Meaning of marine insurance, Definition, Types of marine insurance Development of marine insurance, Procedure involved in in taking marine policy, Fundamental principles of marine insurance policy, Kinds of marine insurance policy.

Unit V Miscellaneous Insurance

15

Introduction, motor insurance, property insurance, crop insurance, fidelity insurance, features & importance, discount on premium, settlement of claim , legal liability.

Total Hours: 75

Cost Accounting

Semester III
21BCPC09

Hours of Instruction/Week: 5
No. of credits: 3

Course Objectives:

1. To enable the students to understand the costing principles, elements of cost and its application to various industries.
2. To impart knowledge in cost sheets, material cost, labour cost and overheads.
3. To analyze cost statement to arrive at meaningful conclusion about the cost situation of the company.

Unit I Cost Accounting and Cost sheet

10

Cost Accounting, Definition, Advantages, Cost Accounting and Financial Accounting, Cost Center, Installation of a Costing System and Methods of Costing, Classification of Costs, Elements of Cost, Preparation of Cost sheet, Tender and Quotation

Unit II Material Cost and Labour

20

Material Cost, Purchase and Stores Control, Issue of Materials, Methods of Pricing of Material Issues, Inventory Control, Concepts and Techniques, Fixation of Stock Levels, EOQ, ABC Analysis, VED Analysis, Perpetual and Periodic Inventory System and Treatment of Material Losses. Labour cost, types, personnel department, **methods of remuneration**, incentives schemes, treatment of idle time, labour turnover.

Unit III Overheads

15

Overhead, Classification of overhead, basis of charging, allocation, apportionment, absorption of overheads to production department methods and re-apportionment of service department expenses, different methods. Reconciliation of costing and financial profit or loss.

Unit IV Methods of Costing

15

Job costing, Objectives, Features, Procedure of job order costing, Batch costing, contract costing, Features, Types of contracts, Preparation of accounts.

Unit V Process costing and Operating costing

15

Process costing, Features, Applications, Principles of process costing, Process losses, Normal and abnormal, Abnormal gain, Inter process profits, Treatment of by products and joint products, preparation of process accounts. Unit costing, Operating costing, Features, Application of operating costing.

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Company Law

Semester III
21BCPC10

Hours of Instruction / Week: 5
No. of credits: 3

Course Objectives:

1. To understand provisions of Companies Act 2013
2. To provide knowledge on management of companies
3. To educate the students about procedures for winding up of companies

Unit I Incorporation of Companies

15

Company, Definition, Kinds of Companies, Company Law in India, Incorporation of a Company, Procedure for Incorporation, Certificate of Incorporation, Promoter, Preliminary or Pre – Incorporation Contract, Commencement of Business, Memorandum of Association, Article of Association, Prospectus, Commencement of Business, Doctrine of Indoor Management.

Unit II Shares and Debentures

15

Share Capital, Kinds of Share Capital, Issue of share capital, Book building, IPO, SEBI guidelines for Issue of shares, Alteration of Capital, Voting Rights, Shares Types of Shares, Application and Allotment of Shares, Demat of shares, Transfer and Transmission of Shares, Debentures, Definition, Kinds of Debentures, Rights of Debenture Holder, Register of Debenture and Debenture Holders.

Unit III Meetings and Resolutions

15

Members, Shareholders, Register and Index of Member, Rights and Duties, Meetings and Resolutions, Kinds of Meeting, Annual General Meeting, Extra, Ordinary Meeting, Meetings of Directors, Kinds of Resolution –Minutes.

Unit IV Management of Companies

15

Management of Companies, Directors, Appointment, Qualification, Removal, Powers and Duties, Legal Position, Managerial Remuneration, Principles of Majority Rule, Prevention of Oppression and Mis-Management.

Unit V Winding Up of Companies

15

Winding Up, Meaning, Modes of Winding Up, Consequences of Winding Up Order, Winding Up by company law tribunal, Voluntary Winding Up, Contributory , All modes of winding up - Procedure, Consequences of Winding Up, Dissolution.

Total Hours: 75

Business Taxation

Semester IV
21BCPC15

Hours of Instruction / week -4
No. of credits - 3

Course Objectives:

1. To understand the rationale for GST and GST network.
2. To know the procedure for levy, collection and invoicing under GST.
3. To learn the valuation and clearance procedure under customs duty.

Unit I: Introduction to Taxation

15

Federal Finance, Principles of federal finance, federal system under the Indian constitution, union list, State list, concurrent list, sources of revenue for union and states, Distribution objectives of taxation, canons of taxation, **requisites of good tax system.**

Unit II: Introduction to GST

15

Rationale for GST; Structure of GST (SGST,CGST and IGST), GST counsel, GST Network, state compensation Mechanism, Registration of Dealers.

Unit III: Levy and Collection of GST

10

Taxable event – Supply of goods and services: place of supply: within state, and Export: Time of supply: valuation for GST-Valuation for GST – valuation rules, Taxability of expenses: Exemption from GST: Small supplies and composition scheme: classification of Goods and services: composite and Mixed Supplies.

Unit IV: Input Tax Credit and Invoicing Under GST

10

ITC under GST-Eligibility and conditions for taking input tax credit –ITC in case of capital goods – Set –off of input tax credit – restrictions in claiming ITC-ITC in special circumstance – Tax invoice – various types of invoices or supporting documents – Essential GST invoice details – invoicing under GST for supply of services.

Unit V: Customs Duty

10

Concept – Types of customs duty – customs Act 1962, procedure for import and export of goods – valuation-exemption – clearance procedure: Export promotion scheme Drawback of duties – Baggage rules – Import and Export carrier and post parcels.

Total Hours: 60

Financial Markets and Services

Semester IV
21BCPC16

Hours of instruction / week: 4
No. of credits: 3

Course Objectives:

1. To understand the various financial services offered in India.
2. To enable the students to know the functioning of Indian Financial Markets and Institutions.
3. To acquaint with regulatory framework of the Indian securities market.

12

Unit I Financial System

Nature and Role, Functions, Financial System and Economic Development, Components of Financial System and Indian Financial System - an Overview. Money market, Functions, types, money market and capital market, Indian money market, features, composition and structure of money market, instruments, recent trends in money market, RBI guidelines.

Unit II New Issue Market

12

Capital Market, Functions, Difference Between Primary and Secondary Market, Role and Functions of new issue markets Methods of Floating New Issues, General Guidelines, New Financial Instruments, Players in the New Issue Market, Listing Procedure.

Unit III Secondary Market

12

Secondary market, Functions and Role, Bombay Stock Exchange, National Stock Exchange, Methods of Trading, Online Trading: Functions of Stock Exchanges; Brokers, Sub Brokers, Market Makers, Jobbers, Portfolio Consultants, Institutional Investors.

Unit IV Financial Services

12

Features, Constituents of Financial Services, Evolution of Financial Services in India, Importance, Merchant Banking, Meaning, Origin, Scope of Merchant Banking Activities, Merchant Banker, Registration, Functions, Code of Conduct for Merchant Bankers, SEBI Guidelines on Merchant Banking, Factoring and Credit rating.

Unit V Mutual Fund

12

Mutual fund, types of mutual fund, Net asset value Growth of mutual funds, fund organization regulatory aspects. Credit Rating, Functions, Benefits and Credit Ratings Agencies in India. Depositories, dematerialization, features, advantages of NSDL, CSDL.

Total Hours: 60

Business Ethics

Semester IV
21BCPC17

Hours of Instruction/week: 3
No. of credits: 3

Course Objectives:

1. To have an understanding of ethical management concepts and ethical issues
2. To understand the Concepts of corporate social responsibility
3. To understand how ethical climates affect ethical decision making and behaviors in organizations.

Unit I Introduction

9

Ethics, Meaning, Nature, Sources of Ethics, Objectives, **Ethics in Business**, Importance, **Factors Influencing Business Ethics**, Relation Between Ethics and Business.

Unit II Theories in Ethics

9

Theories of Business Ethics, Traditional Theories, Teleological Theory, Theory of Kant, Conventional Theories of Albert Z. Carr and Doctrine of Mean of Aristotle.

Unit III Value System

9

Vedantic Ethics, Kantian Ethic, Values in Gita, Ethical Dimensions of Gandhi, Ethics in Buddhism, Sufism, Value for Managers and Internal Policies.

Unit IV Corporate Social Responsibility

9

Social Expectations from Business, Concept of **Corporate Social Responsibility (CSR)**, Social Orientation, Implementation of CSR, **Corporate Governance** and Ethical Issues in Corporate Governance.

UNIT V Managing Ethics

9

Building Value System, Codes of Ethics, Role of Law and Enforcement, Rights and Stakeholders, Rules and Enforcement, Ethics Committee, Training in Ethics, Training on Job and Surveys, Ethics Suggestion Schemes, Ethics Audit and Bench Marking.

Total Hours: 45

E - Commerce

Semester V
21BCPC19

Hours of Instructions / week: 5
No. of credits: 3

Course Objectives:

1. To review the basic concepts and E-Business models.
2. To educate the payment mechanisms and security issues in E-Commerce
3. To identify the Marketing practices in digital environment.

Unit I E - Commerce

15

Introduction, Meaning, Advantages and Disadvantages, Emergence of Internet - World Wide Web, EDI, E-Commerce Opportunities for Industries, E-Transition Challenges for Indian Corporate, Business Models for E-Commerce, E-Business Models: Business to Consumer, Business to Business, Business models in emerging E-commerce areas, Information Technology Act 2000, Contents, Concepts, **Positive aspects for Corporate Sector.**

Unit II E-Marketing

Meaning and Definition, Traditional Marketing Vs. E-Marketing, Online Marketing, E-Advertising, Internet Marketing Trends, E-Branding, E-Supply Chain Management, M-Banking, M-Commerce, M-Marketing. 15

Unit III E-Payment System

Meaning, Digital Payment Requirements, Digital Token Based E-Payment System, Classification of New Payment System, Properties of E-Cash, Cheque Payment System on Internet, **Risk and E-Payment System.** Designing E-Payment System, **Digital Signature.** ECS, Virtual System. 15

Unit IV E-communication

15

E-Business communication-Importance of E-Technology- E-Business conferencing-Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing-Need for Electronic mail-Meaning-Nature-Application and uses of E-mail. Virtual Education and Business.

Unit V Security in E – Commerce

Digital Signatures, Net Work Security, Data Encryption, Secret Keys and Public Keys, Mobile Commerce, Technologies for Mobile Commerce, Intelligent Web Design, requirements and Setting Web site goals and Objectives, IT Security. 15

Total Hours: 75

Income Tax Law and Practice – I

Semester V
21BCPC20

Hours of Instruction / week: 5
No. of credits: 4

Course Objectives:

1. To enable the students to understand the provisions of Indian Income Tax Act
2. To familiarize with computation of income under various heads.
3. To understand the Set off and Carry forward of Losses.

Unit I Income Tax Act, 1961

15

An Overview of Income Tax Act 1961 and Income Tax Rules 1962, Basic Concepts of Income - Assessee, Assessment Year - Previous Year - Person - Residential Status of Assessee - Scope of Total Income - Exempted Income

Unit II Income from Salary and House Property

15

Heads of Income - Salary, Gross Salary, Meaning, Profits in Lieu of Salary - Perquisites, Deduction Allowed - Computation of Salary Income. Income from House Property, Definition, Self Occupied House - Income From Let out Property - Deduction - Expenses Disallowed.

Unit III Income from Business and Profession

15

Profits and Gains From Business or Profession - Meaning of Business – Items Chargeable Deemed Profits - Chargeable Expenses - Expenses Expressly Disallowed - Computation of Profit and Gains. Capital Gains - Capital Assets - Types of Capital Assets - Deductions – Determination of Consideration – Exemption - Computation of Income.

Unit IV Income from Other Sources

15

Income from other Sources - Items Chargeable - Deductions, Exemptions- **Income of other Person's included in Assessee's Total Income - Aggregation of Incomes.**

Unit V Set off and carry forward of Losses

15

Set Off And Carry Forward of Losses - Deduction from Gross Total Income, Rebate on Income Tax.

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Financial Management

Semester V
21BCPC21

Hours of instructions / week: 5
No. of credits: 4

Course Objectives:

1. To enable the students to understand the functions and importance of financial planning.
2. To help the students to learn the various techniques of financial management
3. To provide knowledge on dividend policy in practice

Unit I Financial Management

15

Basics, Nature, Scope, Objectives and Importance, Financial Decision, Finance Functions in Excel, Functions of Finance Manager, Organization of Finance Function, Role of Financial Controller, Financial Planning, Objectives and Steps in Financial Planning.

Unit II Capital Structure

15

Basics, Forms of Capital, Sources, Capitalization, Under and Over Capitalization, Capital Structure, Importance, Theories on Capital Structure, Cost of Capital, Concept, Significance, Computation of Cost of Capital, Leverages, Meaning, Operating, Financial and Combined Leverages, EBIT and EPS Analysis and its applications in Excel.

Unit III Capital Budgeting

15

Concept, Importance, Methods, Pay Back Methods, Average Rate of Return, Discounted Cash Flow Techniques, NPV, IRR Methods, Comparison of Different Methods – Computation using Excel.

Unit IV Working Capital Management

15

Concept, Need and Kinds of Working Capital, Determinants of Working Capital, Forecasting of Working Capital Requirements, Sources of Working Capital, Management of Cash, Models and Motives for Holding Cash, Factors Determining Cash Needs, Basic Strategies,

Unit V Management of Receivables and Dividend Policy

15

Management of Receivables, Importance, Forecasting of Receivables, Dividend Models, Forms of Dividends, Dividend Decision and Valuation of Firm, Dividend Theories, Types of Dividend Policy and **Dividend Policy in Practice.**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Strategic Management

Semester VI
21BCPC26

Hours of Instruction/Week: 5

No. of credits: 3

Course Objectives:

1. To develop an understanding of strategic management concepts and techniques.
2. To enhance decision making abilities of students in situations of uncertainty in a dynamic business environment.
3. To make the students understand the environmental analysis.

Unit I Introduction

15

Concept of Strategy, Definition, Meaning, Levels of Strategy Operations, Approaches to Strategic Decision Making, Mission and Purpose, Objectives and Goals, Strategic Business Unit (SBU) and Functional Level Strategies.

Unit II Environmental Analysis

15

Environmental Analysis and Diagnosis, Concept of Environment and its Components, Environment Scanning and Appraisal, Organizational Appraisal, Strategic Advantage Analysis and Diagnosis and SWOT Analysis.

Unit III Formulation Strategy and its Application

15

Strategy Formulation and Choice of Alternatives, Strategies, Modernization, Diversification, Integration, Merger, Take over and Joint Strategies, Turnaround, Disinvestment and Liquidation Strategies, Process of Strategic Choice, Industry, Competitor and SWOT Analysis, Factors Affecting Strategic Choice, Generic Competitive Strategies, **Cost Leadership**, Differentiation Focus, **Value Chain Analysis**, Bench Marking and Service Blue Printing.

Unit IV Functional Strategy

15

Formulation of Functional Strategy, Strategies Relating to Marketing, Finance, Production, Logistics and Human Resources.

Unit V Implementation and control

15

Strategy Implementation and Control, Organizational Structures, Establishing Strategic Business Units, Establishing Profit Centers by Business, Product or Service, Market Segment or Customer, Leadership and Behavioral Challenges. Reaching Strategic Edge, **Business Process Reengineering and Total Quality Management**.

No. of Hours: 75

Auditing and Assurance

Semester VI
21BCPC27

Hours of Instruction/week: 5
No. of credits: 3

Course Objectives:

1. To enhance the students knowledge with audit and assurance framework and the development of domestic and international auditing standards.
2. To familiarise the students' with techniques used by auditors including risk analysis, evidence collection.
3. To develop students' understanding of the audit function and special audit.

Unit I Introduction to Auditing and Assurance standards

Nature and Limitations of Auditing, Basic Principles Governing Audit, Ethical Principles and Concept of Auditor's Independence and Relationship of Auditing with other Disciplines - Audit Planning and Control, **Audit Programme**, Audit Working Papers, Audit Files, Ownership and Custody of Working Papers- Auditing and Assurance Standard, Setting Process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India. 15

Unit II Verification of Audit

Audit Procedures for Obtaining Evidence, Sources of Evidence, Reliability of Audit Evidence, Methods of Obtaining Audit Evidence, Physical Verification, Documentation, Direct Confirmation, Re-Computation, Analytical Review Techniques and Representation by Management. 15

Unit III Internal Control

Elements of Internal Control, Review and Documentation, Evaluation of Internal Control System, Internal Control Questionnaire, Internal Control Check List, Tests of Control, Application of Concept of Materiality and Audit Risk, Concept of Internal Audit, Internal Control and Computerized Environment, **Approaches to Auditing in Computerized Environment**, Types of Audit Sampling, Test Checking, Techniques of Test Checks and Analytical Review Procedures. 15

Unit IV Audit of Payments and Receipts and Impersonal Ledger

Audit of Wages, Capital Expenditure, Other Payments and Expenses, Petty Cash Payments, Impersonal Payments, Bank Reconciliation, Audit of Receipts, Cash Sales, Receipts from Debtors and Other Receipts. Vouching Cash and Credit Purchases and Purchase Returns, Vouching of Cash and Credit Sales, Goods on Consignment, Sale on Approval Basis, Sale Under Hire Purchase Agreement, Returnable Containers - Audit of Impersonal Ledger, Capital Expenditure, Deferred Revenue Expenditure and Revenue Expenditure, Outstanding Expenses and Income, Repairs and Renewals, Distinction between Reserves and Provisions, Implications of Change in the Basis of Accounting, Audit of Assets and Liabilities. 15

Unit V Company Audit and Special Audit

Audit Of Shares, Qualifications and Disqualifications of Auditors, Appointment of Auditors, Removal of Auditors, Powers and Duties of Auditors, Branch Audit, Joint Audit, Special Audit, Reporting Requirements Under the Companies Act,1956, Special Points in Audit of Different Types of Undertakings, Educational Institutions, Hotels, Clubs, Hospitals, Hire Purchase and Leasing Companies (Excluding Banks, Electricity Companies, Cooperative Societies, and Insurance Companies).-Government Audit and Audit Reports, Features and Basic Principles of Government Audit, Local Bodies and Not for Profit Organizations, Role of Comptroller and Auditor General of India, Audit Reports, Qualifications, Disclaimers, Adverse Opinion, DisCOsures, Reports and Certificates. 15

Total Hours: 75

Business Environment

Semester VI
21BCPC28

Hours of Instruction/week: 5
No. of credits: 3

Course Objectives:

1. To understand the environment of business from global and national perspectives.
2. To enable the students to understand the issues relating to political environment.
3. To develop the concept of natural and technological environment.

Unit I Overview of Business Environment

15

An overview of business environment, Concept, Significance, Nature and scope of business environment, Elements of environment, Internal and external, Changing dimensions of business environment, Techniques of environmental scanning and monitoring.

Unit II Economic Environment

15

Economic environment of business, Significance and elements of economic environment, Economic system and business environment, Economic planning in India, Economic reforms, Liberalization, Privatization and structural adjustment programmes , Important feature of FEMA and licensing policy

Unit III Government Policies

15

Government policies, Importance, Industrial policy, Role of public and private sectors, Disinvestment policy, Village and small industries, Promotional measures, Institutional support structure, State industrial policies, Special economic zones.

Unit IV Political Environment

15

Political environment, Government and business, Economic roles of government in India, Constitutional environment, **Competition policy and law.**

Unit V Natural and Technological Environment

15

Natural environment – meaning and its impact on business. Natural pollution- meaning, types. Concept and nature of Technological environment, Elements of technological environment, **Technology and Society.** Economic effect of technology, New Technology policy.

Total Hours: 75

Income Tax Law and Practice - II

Semester VI
21BCPC29

Hours of instruction /week: 5
No. of credits: 4

Course Objectives:

1. To acquaint the students with the knowledge on procedure and practice of income tax
2. To familiarize the students about the administrative details of direct taxes.
3. To educate the students an assessment of individual and firm.

Unit I Administrative Set Up

15

Administration of Direct Taxes, Role of Central Board of Direct Taxes, Income Tax Authorities, Appeals and Revision, Recovery and Refund of Taxes.

Unit II Assessment Procedure

15

Return of Income, Belated Return, Revised Return, Filling and Filing of Returns, Permanent Account Number (PAN), Procedure for obtaining PAN, Types of Assessment, Regular Assessment, **Best Judgment Assessment, Income Escaping Assessment, and Re-Assessment.**

Unit III Payment and Deduction of Tax

15

Self Assessment Tax, Tax Deducted at Source, Filling and Filing of Applications for obtaining TDS Number, Obligation of the Person making Payment, The Person Liable to Deduct Tax at Source, Procedure and Rate of Tax Deducted at Source on Various Payments.

Unit IV Assessment of Individual & Firm

15

Assessment of Individual, HUF, Firms – Computation of Total Income and Tax Liability, advance tax, liability to advance tax, installment and due date of advance tax, interest payable by the assessee, filling of challan and deposit of advance tax

Unit V Assessment of Companies

15

Assessment of companies, salient features of assessment of companies, minimum alternative tax, tax credit, **special provisions relating to assessment of companies viz., foreign companies.**

Total Hours: 75

Distribution of questions: Theory – 40% and Problems – 60%

Research Methodology

Semester VI
21BCPC30

Hours of instruction /week: 5
No. of credits: 3

Course Objectives:

1. Introduce the basic principles of research to the students.
2. Impart knowledge on the various types of sampling and types of data.
3. To educate the students in data processing.

Unit I Concepts of Research

15

Introduction to Research: Business Research - Meaning, nature, Importance, qualities of a good research

Unit II Types of Research

15

Types of research, research process, problem, research design.

Unit III Sampling

15

Sampling- meaning, characteristics of good sampling, types of sampling – probability sampling and non-probability sampling, census vs sample.

Unit IV Types of Data

15

Types of data - Primary data - tools, questionnaire, observation, interview - types of interview, mail survey, Secondary data and sources.

Unit V Data Processing

15

Data processing, Editing Coding and classification, Tabulation, Analysis and Interpretation, descriptive statistical tools, Report Writing.

Total Hours: 75

Management and Organizational Behaviour

Semester I
21MCOC01

Hrs. of Instruction /Week : 3
No. of credits : 3

Course Objectives:

1. To learn the concepts of management and managerial functions
2. To understand the significance of organizational behaviour
3. To acquire knowledge on organizational conflicts and stress management

Unit I Schools of Management Thought

Scientific Process, Human Behaviour and Social System School; Decision Theory School; Quantitative and System School; Contingency Theory of Management; **Functions of a Manager (Self Study)**.

Unit II Functions

Planning –Concept, Significance; Types; Organizing –Concept, Principles, Theories, Types of Organizations, Authority, Responsibility, Power, Delegation, Decentralization; Staffing; Directing; Coordinating; **Control –Nature, Process, and Techniques(Self Study)**.

Unit III Organizational Behaviour and Individual Behaviour

Organizational Behaviour – Concept and Significance; Relationship between Management and Organizational Behaviour; **Contributing Disciplines to the Organizational Behaviour**. OB Models and Behaviour Modification. Values and Attitudes; **Perception; Learning; Personality, and Emotions (Self-Study)**.

Unit IV Group Dynamics and Team Development

Group Dynamics –Definition and Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Principle – Centered Approach to Team Development. **Individual versus Group Decision Making (Self Study)** Nominal Group Technique and Delphi Technique.

Unit V Organizational Conflict and Stress Management

Dynamics and Management; Sources, Patterns, Levels, and Types of Conflict; Traditional and Modern Approaches to Conflict; Functional and Dysfunctional Organizational Conflict; **Resolution of Conflict**. Individual and Organizational Factors of Stress, **Consequences of Stress on Individual and Organization, Management of Stress (Self-Study)**.

Total Hours: 45

Managerial Economics

Semester I
21MCOC02

Hrs. of Instruction /Week : 3
No. of credits : 3

Course Objectives:

1. To understand the market demand and techniques of demand forecasting.
2. To learn about production function and its application on cost.
3. To study about pricing policies and practices to determine price.

Unit I Nature and Scope of Managerial Economics

Nature and scope – objectives of business firm- business decisions and economic analysis- gap between theory and practice and the role of managerial economics. Fundamental economic concepts and principles – time perspective – managerial economist – role and responsibility
Theory of Consumer Choice : Cardinal utility approach- law of diminishing marginal utility
applications and uses – principle of equi-marginal utility- consumers equilibrium- indifference curve analysis of demand, properties, – effects – Giffen Paradox - Marshall's cardinal utility analysis vs. indifference curve analysis – application and uses of indifference curve(Self-study).

Unit II Demand Analysis

Demand Analysis - Determinants of Market Demand - demand distinctions - demand estimation for consumer and non-consumer durable products- demand forecasting- Techniques of Demand Forecasting - recent trends – control of demand. Law of demand- exceptions to the law of demand - demand functions and demand curve - changes in demand- elasticity of demand – meaning : importance - **price elasticity of demand - income elasticity and cross elasticity-using elasticity in managerial decisions (Self-study).**

Unit III Production Theory

Factors of production- Theory of production – Importance – production function – Law of variable proportions – Law of diminishing returns – Production function with two variable factors- Isoquants – Types – Production function with all variable inputs – Cost of Production and Cost Curves : Concept of cost – Accounting cost and Economic cost – Short run and long run cost – Fixed and variable cost – Marginal cost – Average cost - Determinants of cost – Relationship between average and marginal cost curves – Cost output relationship in the short run and in the long run – **Cost functions – Economies and Diseconomies of scale(Self-study).**

Unit IV Price Determination under Market Conditions

Classification of marketing firms – Characteristics of different market structures – concept of Average and marginal revenue – Equilibrium of the firm and industry under perfect competition – Perfect competition – price determination under perfect competition – Pricing Under Imperfect Competitions: Price determination under pure monopoly – Monopoly pricing and output decisions in the long run and in the short run – Price discrimination under monopoly – **Pricing and output decisions under monopolistic competition – Pricing and output decisions under oligopoly (Self-study)– Kinked demand curve analysis(Self-study).**

Unit V Pricing Practices and Business Cycles

Pricing Practices: Pricing policies – Methods of price determination in practice – Pricing of multiple products – Price determination- International price discrimination and dumping
Transfer pricing – Problems in pricing – Price forecasting. Business Cycles: Nature and phases of a business cycle: Theories of business cycle – Psychological, Profits monetary, Innovation, Cobweb, Samuelson and Hicks Theories. Inflation definition, characteristics and types: Inflation in terms of Demand – Pull and cost-push factors; **Effects of inflation (Self-study).**

Total Hours: 45

Marketing Management

Semester I
21MCOC04

Hrs. of Instruction /Week : 3
No. of credits : 3

Course Objectives:

1. To design marketing mix strategies for products and services
2. To understand consumer decision making process.
3. To compare and contrast buyer behaviour

Unit I Introduction

Meaning and definition of marketing - Scope of marketing - Evolution of marketing concepts - Production concept - Product concept - Selling concept - Marketing concept - **Societal marketing concept** - Objectives of marketing - Role of marketing in economic development - Marketing and its Environment - Micro environment - Company – Suppliers - Marketing intermediaries - Customers - Connectors- Public - Macro environment - Demographic - Economic - Natural Technological - Political - Legal and regulatory - Cultural - Social - international marketing - **Global markets(Self Study)**. 9

Unit II Marketing Mix

Marketing mix - Product, price, place, promotion - Concept of product - Branding decision - New product development - Product life cycle - Pricing - **pricing objectives** - Pricing strategies - Physical distribution - Designing physical distribution system – Transportation - Warehousing - Inventory management - Role and importance of distribution channels – Promotion - **Sale promotion - tools and techniques - advertising(Self Study)**. 9

Unit III Marketing Strategy and Planning

Corporate strategic planning - Vision - Mission - Objectives - Business strategic planning - SWOT analysis - Goal formulation - Strategy formulation - program formulation – Implementation - Feedback and control - The marketing process - The nature and contents of a marketing plan. Marketing segmentation – Concept- Types- Patterns – Bases- Benefits- Requirements for effective segmentation – Market segmentation analysis for given products- Product positioning – Types of positioning . **Concept of target market- Diffused market- concentrated market- Clustered market (Self Study)**. 9

Unit IV Consumer Behaviour

Consumer Behaviour - Nature - Scope - Importance - Factors influencing consumer behaviour - Economic - Psychological - Cultural - Social and personal - models of consumer behaviour - Marshalling - Maslow Freudian - Howard Sheth. **Steps in consumer decision process - Post purchase behaviour - Cognitive dissonance (Self Study)**. 9

Unit V Buyer Behaviour

Organisational buyer - Industrial markets, resellers market, government market, **Characteristics of organisational buying process (Self Study)**. 9

Total Hours – 45

Cost Accounting

Semester I
21MCOC06

Hrs. of instruction /Week : 4
No. of credits : 4

Course Objectives:

- 1.To understand various elements of costs and preparation of cost sheet
- 2.To apply cost accounting techniques to different industries
- 3.To understand the techniques involved in cost management techniques

Unit I Nature and Scope of Cost Accounting

Cost accounting - Nature and scope of cost accounting - Importance - Limitations of cost accounting - Cost accounting information system - Installation of a costing system - Methods of costing - Types of costing - Evolution and development of cost accounting - Elements of cost Preparation of cost sheet - Cost concepts - Cost classification - Materials - purchase control - level of material control - aspects of material control - stores control - types of stores - Fixation of stock levels - EOQ, ABC analysis, VED analysis, Pareto analysis, FNSD analysis, perpetual and periodic inventory system - **Methods of valuing material issues - FIFO-LIFO-simple and weighted average-pricing of returns-valuation of inventories(Self Study).** 12

Unit II Labour Cost

Labour cost - Control - Functions of different departments in relation to labour cost control - Job analysis - Time keeping - Methods - Remuneration and incentives - Systems of wage payments - Labour turnover. Overhead cost -Importance - classification of overhead cost - Apportionment and absorption of overhead - **Non manufacturing costs - Administrative overhead - Selling and distribution overhead - Research and development costs (Self -study).** 12

Unit III Accounting System

Accounting system for recording costs - Cost ledger accounting - Reconciliation of cost accounts with financial accounts - integral accounting. Specific order costing - Job costing - Batch costing - Contract costing - Operation costing - Unit or output costing - **Service Costing(Self-study).** 12

Unit IV Process Costing

Process costing - Process gains and losses - Normal and abnormal - inter process profits - Joint products and byproducts. Product pricing - Factors for pricing in export market - Prices below costs - Costs for product pricing - pricing methods based on costs - transfer pricing - methods of inter-company transfer pricing 12

Unit V Cost Management

Total cost management - Target costing - **Total quality management** - Bench marking- Business process reengineering. Cost control and cost reduction- Cost audit - **Cost accounting records and Cost audit(Self-Study)** (reports) rules. 12

Total Hours: 60

Teaching Methods include classroom interactions, case study presentations and group discussions.

NOTE: Questions of theory and problems to be distributed as to 40% and 60% Respectively.

Course Objectives:

- 1.To understand structure of Indian financial system
2. To learn the operations of financial Market
- 3.To get familiarity on various financial services offered

Unit I Indian financial system and Money market

Introduction –Financial system - Nature - Role of Indian financial system and economic development. Constituents of Financial system - Nature and role of financial institutions, non-banking financial institutions, financial markets and services - Financial instruments. Money market - Functions of money market - Treasury bill market- Commercial bill market - Commercial paper, Certificate of deposits. Money market intermediaries.Collateralized borrowing and lending obligations- **Recent trends in money market- Regulatory powers of RBI (Self-study).** 9

Unit II Capital Market

Primary market - Intermediaries and Instruments of primary market - New issue market and its operations - Modes of public issue – Book building – **SEBI guidelines for public issue.** Secondary market – functions – intermediaries- Developments of secondary market. Stock exchanges - Organization - Functions Listing of securities - Trading mechanism. Online trading - Stock Exchange operations - BSE, NSE - Stock indices - **Role of SEBI in protecting investors interest- Recent trends in capital market. (Self-study).** 9

Unit III Debt Market

Debt market - Private corporate debt market - Bonds market - Government securities market: Primary and secondary. Depository system - Depositories process – functions – **Dematerialization-National Securities Depositories Limited (NSDL) – Central Depositories Services Limited(CDSL) (Self-study).** 9

Unit IV Mutual Funds

An overview of financial services.Scope - Innovative financial services- Challenges and Present Scenario. Mutual funds - Types and schemes- Challenges- **SEBI Guidelines for Mutual funds (Self-study).** 9

Unit V Merchant banking and Credit Rating Agencies

Merchant banking – meaning - origin –services - **qualities of merchant bankers** – SEBI guidelines – scope for merchant banking in India. **Credit rating- mechanism** – Credit rating agencies - CRISIL, ICRA, CARE etc.National and international.**Role of credit rating agencies in India (Self-study).** 9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Course Objectives:

1. To understand the nature and importance of Management accounting
2. To learn different techniques of analysing financial statement
3. To understand the importance of management information system for decision making

9

Unit I Introduction

Management accounting - Objectives, nature and scope of management accounting - Distinction between financial, cost and management accounting - **Management accountant: position, roles and responsibilities**. Financial Statement Analysis: **Financial** Statements - Meaning - nature - limitations of financial statements - Financial statement analysis - meaning - Tools of financial analysis - Comparative and Common - size statements - **Trend analysis (Self-study)**.

9

Unit II Ratio Analysis

Ratio Analysis - nature and significance - Ratio for analysis of liquidity, solvency, profitability and efficiency of the concern - Limitation of ratio analysis. Funds Flow and Cash Flow Analysis: Meaning and Concept - Funds flow statement - meaning - significance - Schedule of changes in working capital - Statement of sources and application of funds - meaning and classification of cash flows - Uses and significance of cash flow statement - **Preparation of cash flow statement - comparison between funds flow and cash flow statement - Limitations of cash flow statement(Self-study)**.

9

Unit III Marginal Costing and Break – Even Analysis

Marginal costing - Characteristics and Assumptions of marginal costing - Marginal costing vs. absorption costing - Profit-Volume ratio - Cost-Volume- Profit analysis - Break-even analysis - Break-even charts - Managerial applications of marginal costing - Advantages and limitations of marginal costing. Budgeting and Budgetary Control : Nature - objectives of Budgeting and Budgetary control - Determination of key factors - Classification of budgets – Preparation of functional, fixed, flexible and master budget - **Advantages and limitations of budgetary control - Performance budgeting - Zero-base budgeting - Activity based budgeting - Rolling over budgets(Self-study)**.

9

Unit IV Standard Costing and Variance Analysis

Meaning of standard cost and standard costing - Steps involved in standard costing - Type of Standards - Setting of standards - Analysis of variances - Direct material, direct labour and overhead variances - Sales variances - Accounting treatment of variances. Responsibility Accounting: meaning – features - steps involved in responsibility accounting - **Responsibility centers - Types of responsibility centers(Self-study)** - Transfer pricing - importance - methods of transfer pricing.

9

Unit V Management Information System and Reporting

Elements of MIS - Installation of MIS - Meaning of report - Kinds of reports- **Principles of good reporting system**. Contemporary Issues: Value Chain analysis - Activity based costing - **Quality costing** - Target costing - **Life cycle costing (Self Study)**. (Including problems)

Total Hours: 45

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

NOTE: Distribution of Questions: Theory 40%; problems 60%

Human Resource Management

Semester II
21MCOC10

Hrs. of instruction /Week : 3
No. of Credits : 3

Course Objectives:

1. To gain knowledge on structure and strategy of HR management
2. To learn manpower planning and selection procedure
3. To acquire knowledge on appraisal of personnel and financial compensation

Unit I Introduction to Human Resource Management

Context and Concept of People Management in a Systems Perspective – organization and Functions of the HR and Personnel Department – HR Structure and Strategy; Role of Government and Personnel Environment including that of MNCs.

9

Unit II HR Planning and Selection

Human Resource Information System (HRIS), Manpower Planning – Selection System including Induction – Performance and Potential Appraisal; Coaching and Mentoring;

9

HRM issues and practices in the context of Outsourcing as a strategy and MNCs.

Unit III Personnel Development and Retirement:

Training and Development – Methods, Design and Evaluation of Training and Development Programmes; Career Development – Promotions and Transfers – Personnel Empowerment including Delegation – Retirement and Other Separation Processes.

9

Unit IV Financial Compensation, Productivity and Morale

Principal Compensation Issues & Management – Job valuation – Productivity, Employee Morale and Motivation; Stress Management and Quality of Work Life.

9

Unit V Building Relationships and Facilitating Legislative Framework

Trade Unions – Managing Conflicts – Disciplinary Process – Collective Bargaining – Workers and

12

Managerial Decision Making – A Discussion on Concept, Mechanics and Experience.

9

Entrepreneurship and Small Business Management

Semester II
21MCOC13

Hrs. of Instruction /Week : 3
No. of credits : 3

Course Objectives:

1. To inculcate the spirit of entrepreneurship among the students and make them job creators instead of job seekers
2. To inculcate knowledge on the procedure for setting up of enterprises.
3. To provide information regarding the government schemes for the promotion of entrepreneurship in India.

Unit I Concepts of Entrepreneurship and role of entrepreneurs

Evolution- concept-definition – need- characteristics of entrepreneurship. Entrepreneurial process, motivation- approach. Theories of entrepreneurship, Functions of entrepreneurship, entrepreneurship development- issues and prospects - role of entrepreneurship in economic development. **Entrepreneur-qualities**-skills and pre-requisites of entrepreneurs- **Types of entrepreneur, responsibilities and challenges of entrepreneurs (Self Study)**

9

Unit II Entrepreneurial Environment

Environment assessment: socio-cultural, economic, political and legal influences. Approaches to business idea-creativity process, innovation and value creation. Assessment of business opportunity and developing effective business plan.**Entrepreneurial progress in India (Self-study).**

9

Unit III Establishing a new enterprise

Setting up of MSMEs, Role of MSMED Act, 2006 for the furtherance of entrepreneurial development.**Size of business unit- Factors determining the size of business unit (Self-study).**

9

Unit IV Government sponsored schemes and Institutional support

Central and state governments sponsored schemes for MSMEs – Credit Guarantee Trust for Micro and Small Enterprises- Technology Up gradation schemes and Marketing Assistance schemes- **Institutional support system for MSMEs-finance- technical and marketing (Self-study).**

9

Unit V Women Entrepreneurship

Women Entrepreneurship in India-challenges faced by women entrepreneurs-Institutions supporting women entrepreneurs in India viz. Consortium of women entrepreneurs in India(CWEI), Federation of Women Entrepreneurs in India(FIWE). Special bank schemes

9

promoting women entrepreneurship viz. Cent Kalyani of Central Bank of India credit scheme- National Bank for Agriculture and Rural Development (NABARD). **Social entrepreneurship (Self-study).**

Total Hours: 45

Teaching Methods include class room interactions, case study presentations and group discussions.

Elective II Paper II

Marketing - Customer Relationship Management

**Semester II
21MCOC15B**

**Hrs. of instruction / week : 3
No. of credits : 3**

Course Objectives:

- 1.To get familiarity on the concept of customer Relationship management
- 2.To gain exposure on event based marketing and call centers
- 3.To gain knowledge on customer information database and data analysis

Unit I CRM Concepts

CRM concepts: Acquiring customers, customer loyalty, and optimizing customer relationships. CRM - three levels of Service/ Sales Profiling - **Service Level Agreements (SLAs) - creating and managing effective SLAs (Self Study).** 9

Unit II CRM in Marketing

CRM in Marketing: One-to- one Relationship Marketing - Cross Selling &Up Selling - Customer Retention - Behaviour Prediction - Customer Profitability & Value Modeling, Channel Optimization - Event-based marketing. CRM and Customer Service: The Call Centre, Call Scripting - **Customer Satisfaction Measurement (Self Study).** 9

Unit III Sales Force Automation - Sales Process - Activity Contact - Lead and Knowledge Management. Field Force Automation - CRM links in e-Business: E-Commerce and Customer Relationships on the Internet - Enterprise Resource Planning (ERP) - Supply Chain Management (SCM) - **Supplier Relationship Management (SRM) - Partner relationship Management (PRM) (Self Study).** 9

Unit IV Analytical CRM: Managing and sharing customer data - Customer information databases - Ethics and legalities of data use - Data Warehousing and Data Mining concepts - Data analysis: Market Basket Analysis (MBA) - **Click stream Analysis - Personalization and Collaborative Filtering(Self Study).** 9

Unit V CRM Implementation: Defining success factors, preparing a business plan – requirements – justification - processes. Choosing CRM tools: Defining functionalities, Home grown versus out-sourced approaches - **Managing customer relationships: conflict, complacency, resetting the CRM strategy. Selling CRM.(Self-study).** Internally: CRM development Team - Scoping and prioritizing - Development and delivery- Measurement. 9

Teaching Methods include class room interactions, case study presentations and group discussions.

Financial Management

Semester III
21MCOC17

Hours of instruction / week : 5
No. of credits : 3

Course Objectives:

1. To gain knowledge on financial functions
2. To impart knowledge on capital investment decisions and mergers and acquisitions
3. To enhance knowledge on working capital management techniques.

Unit I Financial Management

Financial Management: Meaning - Nature - Objectives and Scope of Finance - Financial goals; Profit Vs Wealth Maximization; Financial goals and objectives - Finance Functions – Organization of finance function - Concepts of value and return. Financial Planning: Capital structure - Capital structure theories - **Determining capital structure- Leverages: Types and Measurement - Analyzing alternate financial plans. (Self-study)**

15

Unit II Sources of Long Term Finance

Shares - Debentures and term loans - Role of Financial institutions - **Procedure for availing term loans from banks(Self Study)** - Asset based financing: leasing and Hire purchase - Project financing - Venture capital. Cost of Capital - Meaning and significance of the cost of capital - **Firm v/s Project cost of capital - Specific and weighted average cost of capital.**

15

Unit III Investment Analysis and Working Capital Management

Capital Budgeting - Techniques of appraisal of capital investment decisions - Risk analysis in capital budgeting - Utility theory and capital budgeting. Mergers and acquisition - Types of business combination - Mergers and acquisition trends in India - Motives and benefits - Value creation - Significance of P/E Ratio and EPS analysis - Tender offer and Hostile takeover - Leveraged buyouts - Regulation of mergers and takeovers in India. Working Capital Management: **Concepts of working capital – Determinants of working capital-Issues in working management. (Self-study)** - Working capital forecasting and Sources - Current Asset Management.

15

Unit IV Receivables Management

Credit policy: Nature and goals - Credit evaluation of individual accounts - Monitoring receivables – Factoring - Inventory Management: Nature of inventories - **Objectives and Techniques - The inventory management process. (Self-study)**

15

Unit V Cash Management

Facets of cash management - **Motives of holding cash - Cash planning - Managing cash collections and disbursement. (Self-study)** - Determining optimum cash balance - Investment of

15

surplus cash - Selecting investment opportunities. **Dividend policy: Aspects and Practical considerations** - Dividend theories - Forms of dividends - Stability in dividend policy - Corporate dividend behaviour.

Total Hours: 75

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Note : Questions of Theory and Problems to be distributed as to 40% and 60% respectively

Banking and Insurance Services (Self-Study)

**Semester III
21MCOC18**

**Hrs. of instruction / week : 1
No. of credits : 4**

Course Objectives:

- 1.To acquire knowledge on the banking and insurance services in the era of globalization
- 2.To develop the skills in knowing the risk management in the banking and insurance sector
2. To get awareness on policy servicing and claims settlements

Unit I Banking System

Indian Banking System: Nature -Public and Private sectors Banks in India- Reserve Bank of India: Organisation - Role and functions -Techniques of credit control. Concept of Retail Banking. Corporate Banking and Wholesale banking, Treasury Management - banking Sector reforms. **3**
Commercial Banking Operations: Payment and settlement system-New age clearing and new age payment, RTGS, SWIFT, NTGS, KYC Norms and Anti- Money Laundering, FEMA.

Unit II Services of Banks

Negotiable Instruments: An overview of -Endorsements, Cheques -Payment and collection - Bills of Exchange and Promissory Notes. Loans and Advances- Priority sector lending. Non-Performing Assets – Introduction - Provision for NPAs, Management of NPAs, Basel I & Basel II Norms. **3**
Innovations in Banking - E-banking- Mobile banking- Overview of Micro Finance- New Products & Services- Factoring – Securitisation – Banc assurance - Mutual Funds etc.

Unit III Introduction to Insurance

Importance of risk management-Concept of risks, meaning - Nature and causes of business risk Types of business risk-Methods of handling risks, enterprise risk management. Insurance -Nature -scope - significance, Indian Insurance Industry- Salient features of IRDA Act. Life insurance - Essential features - advantages and types of life insurance plans - Annuities - Measurement of risk and Morality Table. Life insurance. **3**

Unit IV General Insurance

General Insurance- Meaning and origin, Nature and growth. Fire Insurance-Meaning, nature, Policies and conditions of fire insurance- Subrogation and Reinsurance -Marine insurance- Meaning, nature, Principles of marine insurance - Policies and conditions to marine insurance - Accident and motor insurance -Concept of health insurance and Catastrophe insurance. **3**

Unit V Pricing and Claims Settlement

Insurance pricing - Pricing objectives - Insurance rating methods-Calculation of premium Methods of loading - Classification of expenses - Payment of premium - Rate making underwriting –

Purpose - principles of underwriting - Underwriting Process-Rate determination - Types of underwriting. Channels of distribution - Insurance intermediaries and their functions - Banc assurance - Policy servicing and Claims settlement - Insurance document - Nomination and assignment - Alteration – Revival - Policy loans - Surrender value - Issue of duplicate Policy - Lost policies. Claims Settlement in Life Insurance - Improvements in policy servicing.

Total Hours: 15

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Business Environment (Open Book Test)

Semester III

Hrs. of instruction / week : 3

21MCOC19

No. of credits : 3

Course Objectives:

- 1.To gain knowledge on changing dimensions of business environment
- 2.To educate various environmental factors affecting business
- 3.To enhance the knowledge on international business environment

Unit I Theoretical Framework of Business Environment

Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. 9

Unit II Economic Environment of Business

Economic systems and business environment, Economic planning in India; Government policies- industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment programmes. 9

Unit III Political and Legal environment of Business

Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act. 9

Unit IV Socio-Cultural Environment

Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian Society and problems of uneven income distribution; Emerging rural sector in India; Indian business system: Social responsibility of business; Consumerism in India. 9

Unit V International and Technological Environment -

Multinational corporations; foreign collaborations and Indian business: Non-resident Indians and corporate sector; International economic institutions – WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Legal Aspects of Business

**Semester III
21MCOC20**

**Hrs. of instruction / week : 5
No. of credits : 3**

Course Objectives:

- 1.To understand the major business laws required for running business organizations
- 2.To educate on law relating to competition and consumer protection
- 3.To gain knowledge on law relating to pollution control and environment protection

Unit I Law relating to Transfer of Property

Transfer of Property: Definitions, types of properties, movable and immovable property, non-transferable property, Rule against perpetuities, Provisions relating to sale, Mortgage charge, Lease, Gift and Auctionable claim.

15

Unit II Law relating to Intellectual Property

Intellectual Property: Concept and development of Intellectual property law in India, Law and procedure relating to patents, Trade marks and copyrights, geographical indications, Design Act, Overview of loss relating to other intellectual property rights, Intellectual property Appellate Board- **Case Study (Self Study).**

15

Unit III Law relating to Societies and Trusts

Societies: Registration of societies (**Self Study**), suits by and against societies, enforcement of judgement against societies, dissolution Trusts: Creation of a Trust, duties and liabilities of trustees, rights and powers- disabilities of trustees, Rights and liabilities of beneficiary.

15

Unit IV Law relating to Competition and Consumer Protection

Competition Act 2002 - Concept - **Anti competitive agreements**, Abuse of dominant position, combination, regulation of combinations, Competition commission of India, compliance of competition law, **Consumer protection in India, Consumer Protection Act 1986, Rights of consumers, disputes and Redressal agencies** - **Case Study (Self Study).**

15

Unit V Law relating to Information, Pollution Control and Environmental Protection

Right to Information Act, 2005 - Definitions, obligations of public authorities, exemption from disclosure of information - Central Information Commission- Pollution control and sustainable development, biodiversity and carbon credit, Government policy regarding environment, Environment (protection) Act 1986, National Green Tribunal - Functions – **Cyber Laws (Self-Study).**

15

Teaching methods include class room interactions, case study presentations and group discussions.

**Elective – II: Paper III - Marketing
International Marketing**

Semester III
21MCOC22B

Hours of instruction / week: 5
No. of credits: 4

Course Objectives:

1. To familiarize with international market entry strategy
2. To learn the international marketing environment and market segmentation
3. To analyse of the pricing strategies and product classifications globally

Unit I Introduction

International Marketing – Definition, importance, Difference between Domestic marketing and international Marketing – management orientations, - Driving and Restraining Forces of International Marketing - Market needs , Technological Cost , quality, Communication and Transportation , Leverage - **Restraining forces of International Marketing - Market Differences, Myopia, Organizational Culture - Barriers to entry (Self Study).** 15

Unit II International Marketing Environment

International Marketing Environment: Economic Environment - Economic System Market Development - Low Income and High Income countries, Political, legal and regulatory Environment – International law, Sovereignty of nations - stability of Government policies, protection of intellectual property rights. Basis of Legal Systems - Commercial Law with countries - Marketing Laws -**Cultural Environment - Elements of Culture - Culture Knowledge, Cultural Values. Business Customs in International Marketing - Required Adoptions - Methods of doing Business, Business Ethics** (Self Study). 15

Unit III International Marketing Segmentation, Targeting and positioning

International Marketing Segmentation, Targeting and positioning , Marketing Research - Planning for Global Markets –Decision criteria for International business, Foreign Market entry and expansion strategies,: Exporting , Branches , Subsidies, Licensing agents and Distributors , Joint venture – Manufacturing - Assembly operations - Management operations - Management contracts - **Turkey operations – Acquisitions – Internet - Franchising Consortia - Counter trade,** 15

strategic International Alliance - Foreign Direct Investment - Factoring and Forfeiting (Self Study)

Unit IV Product and Pricing Decisions

Product Decisions: Product classification for local, national, international and global market, Product Positioning- Product saturation, Product design considerations, Attitude toward country of origin, New products in international marketing- Green Marketing and Product Development, Global Brands , Packaging - International Product Life Cycle- International Product- Industrial Product - Marketing Services Globally.

15

Pricing Decision: Environmental influences on Pricing decisions, International Pricing objectives and strategies, **Gray market goods, Dumping, Transfer pricing, Pricing policy for International markets (Self Study).**

Unit V Distribution and Promotion decision:

Distribution Decisions: Channel objectives and Constraints, Distribution channels – Consumer products, Industrial products, global retailing, Determinants of Channel Types, International Channel innovation, Channel strategy for new market entry.

15

Promotion decision : Promotion Mix, Global Advertising and Branding, advertising content, selecting an advertising agency, advertising appeals, and product characteristics, Cultural considerations, **Global promotion-Public relations, Personal selling, Sales Promotion, Direct marketing, Tradeshow and sponsorships promotion (Self Study)**

Total Hours: 75

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

**Elective – II: Paper –IV–Marketing
Service Marketing**

**Semester III
21MCOC23B**

**Hrs. of instruction / week : 5
No. of credits : 4**

Course Objectives:

1. To understand the marketing mix elements in service marketing
2. To gain knowledge on segmentation, targeting and positioning of services
3. To analyse the service marketing mix for selected services

Unit I Introduction to Marketing

Services - Nature and definitions-Classification of services - Evaluation of services as value contribution - Contribution of services sector to the economy - Services marketing –Definition - Difference between services and goods - Significance of service marketing - Marketing mix - Product, Price, Place, Promotion, Physical evidence, People Process , Productivity - **Evolving environment of services - Macro and micro environment forces driving growth of services - Global environment of services (Self Study).** 15

Unit II Marketing Planning, Segmenting, Targeting and Positioning

Marketing Planning - Market opportunity analysis - Market Research - Marketing information system. **Segmenting - targeting and positioning of services (Self Study).** Need and importance - Problems of segmentation. 15

Unit III Pricing and Distribution

Pricing of Services - Objectives - Approaches – Methods - Problems in Pricing - **Distribution of services (Self Study).** Service location decision - Role of intermediaries - Designing communication mix for services. 15

Unit IV Service Quality and new service development

Service Quality - Quality standards - Bench Marking - Measurement of service quality - Total quality management - Improving service quality and productivity - The Gap model. New service development - Planning and creating services - Identifying and classifying - **Supplementary services - Product life cycle of services (Self Study)** - Branding of services. 15

Unit V Marketing mix of services.

Marketing of bank, Insurance and Consultancy services - The Users-Marketing segmentation - **15**
Marketing mix - Marketing mix of selected services - Tourism Transport, Hospital, Telecommunications, Courier and Automobile services (Self Study).

Total Hours: 75

Management and Organizational Behaviour

Semester I
21MCCC01

Hours of Instruction per Week: 3
No. of Credits: 3

Course Objectives:

1. To learn the concepts of management and managerial functions
2. To understand the significance of organizational behaviour
3. To acquire knowledge on organizational conflicts and stress management

Unit I Schools of Management Thought

Scientific Process, Human Behavior and Social System School; Decision Theory School; Quantitative and System School; Contingency Theory of Management; **Functions of a Manager (Self Study).**

9

Unit II Functions

Planning –Concept, Significance; Types; Organizing –Concept, Principles, Theories, Types of Organizations, Authority, Responsibility, Power, Delegation, Decentralization; Staffing; Directing; Coordinating; **Control –Nature, Process, and Techniques(Self Study).**

9

Unit III Organizational Behavior and Individual Behavior

Organizational Behavior – Concept and Significance; Relationship between Management and Organizational Behavior; **Contributing Disciplines to the Organizational Behavior.** OB MOD and Behavior Modification. Values and Attitudes; **Perception; Learning; Personality, and Emotions (Self-Study).**

9

Unit IV Group Dynamics and Team Development

Group Dynamics –Definition and Importance, Types of Groups, Group Formation, Group Development, Group Composition, Group Performance Factors; Principle – Centered Approach to Team Development. **Individual versus Group Decision Making (Self Study)** Nominal Group Technique and Delphi Technique.

9

Unit V Organizational Conflict and Stress Management

Dynamics and Management; Sources, Patterns, Levels, and Types of Conflict; Traditional and Modern Approaches to Conflict; Functional and Dysfunctional Organizational Conflicts; **Resolution of Conflict.** Individual and Organizational Factors of Stress, **Consequences of Stress on Individual and Organization, Management of Stress (Self-Study).**

9

Total Hours: 45

Managerial Economics

Semester I
21MCCC02

Hours of Instruction per Week: 3
No. of Credits

Course Objectives:

1. To understand the market demand and techniques of demand forecasting.
2. To learn about production function and its application on cost.
3. To study about pricing policies and practices to determine price.

Unit I Nature and Scope of Managerial Economics

Nature and scope – objectives of business firm- business decisions and economic analysis- gap between theory and practice and the role of managerial economics. Fundamental economic concepts and principles – time perspective – managerial economist – role and responsibility. Theory of Consumer Choice : Cardinal utility approach- law of diminishing marginal utility ; applications and uses – principle of equi-marginal utility- consumers equilibrium- indifference curve analysis of demand, properties, – effects – Giffen Paradox - Marshall's cardinal utility analysis vs. indifference curve analysis – application and uses of indifference curve(Self-study).

9

Unit II Demand Analysis

Demand Analysis - Determinants of Market Demand - demand distinctions - demand estimation for consumer and non-consumer durable products- demand forecasting- Techniques of Demand Forecasting - recent trends – control of demand. Law of demand- exceptions to the law of demand - demand functions and demand curve - changes in demand- elasticity of demand – meaning and importance - **price elasticity of demand - income elasticity and cross elasticity-using elasticity in managerial decisions (Self-study).**

9

Unit III Production Theory

Factors of production- Theory of production – Importance – production function – Law of variable proportions – Law of diminishing returns – Production function with two variable factors- Iso-quants – Types – Production function with all variable inputs – Cost of Production and Cost Curves : Concept of cost – Accounting cost and Economic cost – Short run and long run cost – Fixed and variable cost – Marginal cost – Average cost - Determinants of cost – Relationship between average and marginal cost curves – Cost output relationship in the short run and in the long run – **Cost functions – Economies and Diseconomies of scale(Self-study).**

9

Unit IV Price Determination Under Market Conditions

Classification of marketing firms – Characteristics of different market structures – concept of Average and marginal revenue – Equilibrium of the firm and industry under perfect competition – Perfect competition – price determination under perfect competition – Pricing Under Imperfect Competitions: Price determination under pure monopoly – Monopoly pricing and output decisions in the long run and in the short run – Price discrimination under monopoly – **Pricing and output decisions under monopolistic competition** – **Pricing and output decisions under oligopoly (Self-study)– Kinked demand curve analysis(Self-study).**

9

Unit V Pricing Practices and Business Cycles

Pricing Practices: Pricing policies – Methods of price determination in practice – Pricing of multiple products – Price determination- International price discrimination and dumping, Transfer pricing – Problems in pricing – Price forecasting. Business Cycles: Nature and phases of a business cycle: Theories of business cycle – Psychological, Profits monetary, Innovation, Cobweb, Samuelson and Hicks Theories. Inflation definition, characteristics and types: Inflation in terms of Demand – Pull and cost-push factors; **Effects of inflation (Self study).**

9

Total Hours: 45

Cost Accounting

Semester I
21MCCC06

Hours of Instruction per Week: 4
No. of credits: 4

Course Objectives:

1. To understand various elements of costs and preparation of cost sheet
2. To apply cost accounting techniques to different industries
3. To understand the techniques involved in cost management techniques

Unit I Nature and Scope of Cost Accounting

Cost accounting - Nature and scope of cost accounting - Importance - Limitations of cost accounting - Cost accounting information system - Installation of a costing system - Methods of costing - Types of costing - Evolution and development of cost accounting - Elements of cost - Preparation of cost sheet - Cost concepts - Cost classification - Materials - purchase control - levels of material control - aspects of material control - stores control - types of stores - Fixation of stock levels - EOQ, ABC analysis, VED analysis, Pareto analysis, FNSD analysis, perpetual and periodic inventory system - **Methods of valuing material issues - FIFO-LIFO-simple and weighted average-pricing of returns-valuation of inventories(Self Study).**

12

Unit II Labour Cost

Labour cost - Control - Functions of different departments in relation to labour cost control - Job analysis - Time keeping - Methods - Remuneration and incentives - Systems of wage payments - Labour turnover. Overhead cost -Importance - classification of overhead cost - Apportionment and absorption of overhead - **Non manufacturing costs - Administrative overhead - Selling and distribution overhead - Research and development costs (Self - study).**

12

Unit III Accounting System

Accounting system for recording costs - Cost ledger accounting - Reconciliation of cost accounts with financial accounts - integral accounting. Specific order costing - Job costing - Batch costing - Contract costing - Operation costing - Unit or output costing - **Service Costing (Self-study).**

12

Unit IV Process Costing

Process costing - Process gains and losses - Normal and abnormal - inter process profits - Joint products and by products. Product pricing - Factors for pricing in export market - Prices below costs - Costs for product pricing - pricing methods based on costs - transfer pricing - methods of inter-company transfer pricing

12

Unit V Cost Management

Total cost management - Target costing - **Total quality management** - Bench marking-Business process reengineering. Cost control and cost reduction- Cost audit - **Cost accounting records and Cost audit (Self Study)** (reports) rules.

12

Total Hours: 60

Teaching Methods include class room interactions, case study presentations and group discussions.

NOTE: Questions of theory and problems to be distributed as to 40% and 60% Respectively.

Financial Markets and Services

Semester I
21MCCC08

Hours of Instruction per Week: 3
No. of credits: 3

Course Objectives:

1. To understand structure of Indian financial system
2. To learn the operations of financial Market
3. To get familiarity on various financial services offered

Unit I Indian financial system and Money market

Introduction –Financial system - Nature - Role of Indian financial system and economic development. Constituents of Financial system - Nature and role of financial institutions, non-banking financial institutions, financial markets and services - Financial instruments. Money market - Functions of money market — Treasury bill market- Commercial bill market - Commercial paper, Certificate of deposits. Money market intermediaries. Collateralized borrowing and lending obligations- **Recent trends in money market- Regulatory powers of RBI (Self-study).**

9

Unit II Capital Market

Primary market - Intermediaries and Instruments of primary market - New issue market and its operations - Modes of public issue – Book building – **SEBI guidelines for public issue.** Secondary market – functions – intermediaries- Developments of secondary market. Stock exchanges - Organization - Functions Listing of securities - Trading mechanism. Online trading - Stock Exchange operations - BSE, NSE - Stock indices - **Role of SEBI in protecting investors interest- Recent trends in capital market. (Self-study).**

9

Unit III Debt Market

Debt market - Private corporate debt market - Bonds market - Government securities market: Primary and secondary. Depository system - Depositories process – functions – **Dematerialization-National Securities Depositories Limited (NSDL) – Central Depositories Services Limited(CDSL) (Self-study).**

9

Unit IV Mutual Funds

An over view of financial services. Scope - Innovative financial services- Challenges and Present Scenario. Mutual funds - Types and schemes- Challenges- **SEBI Guidelines for Mutual funds (Self-study).**

9

Unit V Merchant banking and Credit Rating Agencies

Merchant banking – meaning - origin –services - **qualities of merchant bankers** – SEBI guidelines – scope for merchant banking in India. **Credit rating- mechanism** – Credit rating agencies - CRISIL, ICRA, CARE etc. National and international, **Role of credit rating agencies in India** (Self-study).

9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations, group discussions and field visits.

Management Accounting

Semester II
21MCCC09

Hours of Instruction per Week: 3
No. of credits: 4

Course Objectives:

1. To understand the nature and importance of Management accounting
2. To learn different techniques of analysing financial statement
3. To understand the importance of management information system for decision making

Unit I Introduction

Management accounting - Objectives, nature and scope of management accounting - Distinction between financial, cost and management accounting - **Management accountant:** position, **roles and responsibilities**. Financial Statement Analysis: Financial Statements - Meaning - nature - limitations of financial statements - Financial statement analysis - meaning - Tools of financial analysis - Comparative and Common - size statements - **Trend analysis (Self-study).**

9

Unit II Ratio Analysis

Ratio Analysis - nature and significance - Ratio for analysis of liquidity, solvency, profitability and efficiency of the concern - Limitation of ratio analysis. Funds Flow and Cash Flow Analysis: Meaning and Concept - Funds flow statement - meaning - significance - Schedule of changes in working capital - Statement of sources and application of funds - meaning and classification of cash flows - Uses and significance of cash flow statement - **Preparation of cash flow statement - comparison between funds flow and cash flow statement - Limitations of cash flow statement(Self-study).**

9

Unit III Marginal Costing and Break – Even Analysis

Marginal costing - Characteristics and Assumptions of marginal costing - Marginal costing vs. absorption costing - Profit-Volume ratio - Cost-Volume- Profit analysis - Break-even analysis - Break-even charts - Managerial applications of marginal costing - Advantages and limitations of marginal costing. Budgeting and Budgetary Control : Nature - objectives of Budgeting and Budgetary control - Determination of key factors - Classification of budgets – Preparation of functional, fixed, flexible and master budget - **Advantages and limitations of budgetary control - Performance budgeting - Zero-base budgeting - Activity based budgeting - Rolling over budgets(Self-study).**

9

Unit IV Standard Costing and Variance Analysis

Meaning of standard cost and standard costing - Steps involved in standard costing - Type of Standards - Setting of standards - Analysis of variances - Direct material, direct labour and overhead variances - Sales variances - Accounting treatment of variances. Responsibility Accounting: meaning – features - steps involved in responsibility accounting - **Responsibility Centres - Types of responsibility centers(Self-study)** - Transfer pricing - importance - methods of transfer pricing.

9

Unit V Management Information System and Reporting

Elements of MIS - Installation of MIS - Meaning of report - Kinds of reports- **Principles of good reporting system.** Contemporary Issues: Value Chain analysis - Activity based costing - **Quality costing** - Target costing - **Life cycle costing (Self Study).** (Including problems)

9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations and group discussions.

NOTE: Distribution of Questions: Theory 40%; problems 60%

Financial Management

Semester III
21MCCC17

Hours of Instruction per Week – 5
No. of credits – 3

Course Objectives:

1. To gain knowledge on financial functions
2. To impart knowledge on capital investment decisions and mergers and acquisitions
3. To enhance knowledge on working capital management techniques.

Unit I Financial Management

Financial Management: Meaning - Nature - Objectives and Scope of Finance - Financial goals; Profit Vs Wealth Maximisation; Financial goals and objectives - Finance Functions – Organisation of finance function - Concepts of value and return. Financial Planning: Capital structure - Capital structure theories - **Determining capital structure- Leverages: Types and Measurement - Analysing alternate financial plans. (Self-study)** 15

Unit II Sources of Long Term Finance

Shares - Debentures and term loans - Role of Financial institutions - **Procedure for availing term loans from banks(Self Study)** - Asset based financing: leasing and Hire purchase - Project financing - Venture capital. Cost of Capital - Meaning and significance of the cost of capital - **Firm v/s Project cost of capital - Specific and weighted average cost of capital.** 15

Unit III Investment Analysis and Working Capital Management

Capital Budgeting - Techniques of appraisal of capital investment decisions - Risk analysis in capital budgeting - Utility theory and capital budgeting. Mergers and acquisition - Types of business combination - Mergers and acquisition trends in India - Motives and benefits - Value creation - Significance of P/E Ratio and EPS analysis - Tender offer and Hostile takeover - Leveraged buyouts - Regulation of mergers and takeovers in India. Working Capital Management: **Concepts of working capital – Determinants of working capital-Issues in working management. (Self-study)** - Working capital forecasting and Sources - Current Asset Management. 15

Unit IV Receivables Management

Credit policy: Nature and goals - Credit evaluation of individual accounts - Monitoring receivables – Factoring - Inventory Management: Nature of inventories - **Objectives and Techniques - The inventory management process. (Self-study)** 15

Unit V Cash Management

Facets of cash management - **Motives of holding cash - Cash planning - Managing cash collections and disbursement. (Self-study)** - Determining optimum cash balance - Investment of surplus cash - Selecting investment opportunities. **Dividend policy: Aspects and Practical considerations** - Dividend theories - Forms of dividends - Stability in dividend policy - Corporate dividend behavior. 15

Total Hours: 75

Teaching Methods include class room interactions, case study presentations and group discussions.

- Questions of Theory and Problems to be distributed as to 40% and 60% respectively

Banking and Insurance Services (Self Study)

**Semester III
21MCCC18**

**Hours of Instruction per Week: 1
No. of credits: 4**

Objectives:

1. To acquire knowledge on the banking and insurance services in the era of globalization
2. To develop the skills in knowing the risk management in the banking and insurance sector
3. To get awareness on policy servicing and claims settlements

Unit I Banking System

Indian Banking System: Nature -Public and Private sectors Banks in India- Reserve Bank of India: Organisation - Role and functions -Techniques of credit control. Concept of Retail Banking, Corporate Banking and Wholesale banking, Treasury Management - banking Sector reforms. Commercial Banking Operations: Payment and settlement system-New age clearing and New age payment, RTGS, SWIFT, NTGS, KYC Norms and Anti- Money Laundering, FEMA. **3**

Unit II Services of Banks

Negotiable Instruments: An overview of -Endorsements, Cheques -Payment and collection - Bills of Exchange and Promissory Notes. Loans and Advances- Priority sector lending. Non-Performing Assets – Introduction - Provision for NPAs, Management of NPAs, Basel I & Basel II Norms. Innovations in Banking - E-banking- Mobile banking- Overview of Micro Finance- New Products & Services- Factoring – Securitisation – Bancassurance - Mutual Funds etc. **3**

Unit III Introduction to Insurance

Importance of risk management-Concept of risks, meaning - Nature and causes of business risk Types of business risk-Methods of handling risks, enterprise risk management. Insurance -Nature -scope - significance, Indian Insurance Industry- Salient features of IRDA Act. Life insurance - Essential features - advantages and types of life insurance plans - Annuities - Measurement of risk and Morality Table. Life insurance. **3**

Unit IV General Insurance

General Insurance- Meaning and origin, Nature and growth. Fire Insurance-Meaning, nature, Policies and conditions of fire insurance- Subrogation and Reinsurance -Marine insurance- Meaning, nature, Principles of marine insurance - Policies and conditions to marine insurance - Accident and motor insurance -Concept of health insurance and Catastrophe insurance **3**

Unit V Pricing and Claims Settlement

Insurance pricing - Pricing objectives - Insurance rating methods-Calculation of premium Methods of loading - Classification of expenses - Payment of premium - Rate making underwriting –Purpose - principles of underwriting - Underwriting Process-Rate determination - Types of underwriting. Channels of distribution - Insurance intermediaries and their functions - Banc assurance - Policy servicing and Claims settlement - Insurance document - Nomination and assignment - Alteration – Revival - Policy loans - Surrender value - Issue of duplicate Policy - Lost policies. Claims Settlement in Life Insurance - Improvements in policy servicing. **3**

Total Hours: 15

Teaching Methods include class room interactions, case study presentations and group discussions.

Business Environment (Open Book Test)

Semester – III
21MCCC19

Hours of Instruction per Week – 3
No. of credits – 3

Course Objectives:

1. To gain knowledge on changing dimensions of business environment
2. To educate various environmental factors affecting business
3. To enhance the knowledge on international business environment

Unit I Theoretical Framework of Business Environment

Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. 9

Unit II Economic Environment of Business

Economic systems and business environment, Economic planning in India; Government policies-industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalization and structural adjustment programmes. 9

Unit III Political and Legal environment of Business

Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act. 9

Unit IV Socio-Cultural Environment

Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian Society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; Consumerism in India. 9

Unit V International and Technological Environment -

Multinational corporations; foreign collaborations and Indian business: Non-resident Indians and corporate sector; International economic institutions – WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer. 9

Total Hours: 45

Teaching Methods include class room interactions, case study presentations and group discussions.

Department of Commerce
Ph. D in Commerce (Full Time / Part Time)

21PHCO01 Research Methodology in Commerce

Hours of instruction per week :7

No. of Credits: 5

Objective:

To enable the research scholars to understand various statistical techniques and their application in research.

Unit I

Research methodology in commerce:

Introduction – Objectives and Scope of Research – Types of Research – Research Process – Research Design – Problem Discovery and Formulation.

Unit II

Data collection and sampling:

Data collection – Source – primary and secondary – Tools used for Collection of primary data – Sampling Design – sample size and its estimation – Sampling Error – Probability and non-probability sampling – Measurement and scaling – Use of scaling in statistical analysis.

Unit III

Hypothesis:

Hypothesis – Meaning – types of formulation – Testing of hypothesis – Parametric test – t-test, Co-efficient of regression – Anova – Non – Parametric test – Run, Sign, Mann Whitney test – Chi-Square test – Correlation co-efficient – Median test – Kruskal Wallis test.

Unit IV

Multivariate Techniques:

Multivariate Techniques – Classification of multivariate techniques – Discrimination analysis – Factor analysis – Principal component method – Cluster analysis – Statistical software packages for social science research.

Unit V

Report:

Report writing – written and oral reports – short and long reports, uses of abstracts – Format of research reports, presentation of statistics – text, tabular and graphic presentation – Reference and bibliography – Steps in Drafting research report – Oral presentation – preparation, audio – Visual presentation, Checking Plagiarism.

Total Hours: 105

Ph.D. Commerce
21PHCO02: Business Environment

Hours of instruction per week :7
No. of Credits: 6

Objective:

To understand the various aspects of business environment interface

Unit – I: An Overview of Business Environment

Concept, significance and nature of business environment, Type of environment, Forecasting, Techniques of environmental forecasting, Economic environment, Political and Government environment, Natural and Technological environments, **Demographic environment**, Societal environment.

18

Unit – II: Economic planning and Environment

Economic planning and Environment, Significance and elements of Economic environment, Economic Systems and business Environment; Economic Planning in India. Industrial Policy, IDRA and Industrial Licensing, Public, Private, Joint and Cooperative sectors, Privatization and Disinvestments, Village and Small industries. Industrial Sickness, Price and Distribution Control, Monetary Policy, Instruments of Monetary Policy, Fiscal Policy, Finance Commission- EXIM policy.

18

Unit – III: Financial Markets

Financial System, Structure, Credit market, Foreign Exchange market, Debt market, Derivatives market, Bancassurance: Money and Capital Market constituents of money market: Functions: Indian money market. Stock Exchange and its regulation: Functions, OTCEI, NSC, SEBI: Industrial Finance: Types, New Issues-Marketing of Securities- Industrial Financial Institutions.

18

Unit – IV: Business and Social Environment

Business and Society: Business Ethics: Technological Development and Social change: Social responsibility of business. Responsibilities to different sections: Social audit, social institutions and systems. Consumer Rights, Consumerism and Business. Consumer Protection: UN Guidelines for Consumer Protection. Consumer Protection and Consumerism in India: Consumer Protection Act. Corporate Governance: Reasons for the growing demand for Corporate Governance: Importance; Regulatory and Voluntary actions: Recommendations of Birla Committee.

18

Unit – V: Global Environment

GATT/WTO, Objectives and functions International Investment: Significance of Foreign Investments: Foreign Investments in India, Foreign Investments by Foreign Companies. Multinational Corporations: Multinationals in India: Globalization, Globalization of Indian Business. World Bank, IMF and their importance to India, Foreign Exchange Management Act, FEMA, Dimensions of International Business Environment, Challenges.

18

Total Hours: 90

Department of Commerce
Ph.D. in Commerce
20PHCOP003C: ENTREPRENEURSHIP DEVELOPMENT
(For Ph. D.Part-Time Scholars admitted in January 2021)
Supervisors: Dr.D.Vennila&Dr.V.Vimala

Scholars: Shemeem Ummar&K. Kadambari

Program Specific Objectives

01. To study the concepts of entrepreneurship.
02. To know MSMEs and government policies towards MSMEs
03. To understand government actions for the development of entrepreneurship
04. To learn about Kerala Start up Mission and IEDC
05. To generate innovative business ideas in the emerging industrial scenario

Unit – I Concept of Entrepreneurship

Concept of Entrepreneurship - Definition of Entrepreneurship -Types of Entrepreneurs- Role of Entrepreneurship in economic development - Barriers for Entrepreneurship.

Unit – II Establishing a New Enterprise

Micro, Small and Medium Enterprises (MSMEs) – Definition – Characteristics - Role of MSMEs in developing countries - Policies of Government and RBI in promoting MSMEs - MSMED Act, 2006 for furtherance of entrepreneurial development - Problems of MSMEs. Promotion of MSMEs – Factors determining size of business unit - Preparation of project report - Start-up procedure – Single Window clearances.

Unit – III Institutional Finance

Financing MSMEs-Role of Commercial banks in financing MSMEs – Financial support of All India level and State level Financial Institutions- Other Supportive Institutions.

Unit - IV Government Sponsored Schemes

Central and state governments sponsored schemes for MSMEs – Credit Guarantee Trust for Micro and Small Enterprises- Technology Up gradation schemes and Marketing Assistance schemes-MUDRA scheme - Credit Linked Capital Subsidy Scheme, SwarnaJayanthi Rozgar Scheme, PMRY Scheme.

Unit - V Women Entrepreneurship

Women Entrepreneurship in India-challenges faced by women entrepreneurs- Institutions supporting women entrepreneurs in India viz. Consortium of women entrepreneurs in India(CWEI), Federation of Women Entrepreneurs in India(FIWE). Special bank schemes promoting women entrepreneurship viz. Cent Kalyani of Central Bank of India credit scheme- National Bank for Agriculture and Rural Development (NABARD). Social entrepreneurship – Green Entrepreneurship.

Department of Commerce

Ph.D Commerce

21PHC003D MARKETING MANAGEMENT

(For Ph.D (Part Time) Scholar admitted in January 2021)

Supervisors

Dr.K.Vidhyakala

Dr.P.Deivanai

Scholars

Farsana.C

Preethamol. P

Objectives:

- 1.To design marketing mix strategies for products and services
2. To understand consumer decision making process.
3. To appreciate the relationship marketing strategies
4. To understand the scope of Retailing in creating and developing better business opportunities.

Unit I : Marketing Management

Marketing-Nature-Scope and Importance-Functions of Marketing-Classification of Markets-Core marketing concepts -Marketing Process-Marketing Research-Marketing and Customer Value-Marketing Planning - Recent trend in Marketing-Digital marketing - Social Media Marketing

Unit II: Marketing Mix

Elements of Marketing Mix-Product-Classification-Consumer goods-FMCG-Concept of Product Mix-Pricing-Pricing policies and strategies-Packaging-Branding- Labelling-Physical distribution-Promotion-Promotion Mix-Advertising -Personal selling-Sales promotion-Public relation-Factors affecting Promotion Mix decisions – Recent trends in advertising- Digital advertising – pop up advertising –E mail advertising- digital banners.

Unit III : Consumer Behaviour

Consumer Buying Behaviour-Nature-Scope-Importance-Buying Motives-Consumer Buying Process-Factors influencing Consumer Buying Decision-Models of Consumer Behaviour- and Value lifestyles. Post purchase Behaviour-Cognitive Dissonance-Market Segmentation-Target marketing-Product Positioning – VALS model.

Unit IV: Retailing

Retailing- Types of Retailing -Customer Services and Retail Selling- Functions of Retailers-Retail Marketing Mix-Retail Strategies-Customer Relationship Management in Retail Sector-Retail Pricing-Retail Merchandising-Factors influencing Merchandising Function.

Unit V : Marketing Strategies

Elements of Marketing Strategy-Significance of Marketing Strategy-Formulating Marketing Strategy-Strategic Models-Types of Strategies-Strategic Approaches in Marketing.

Department of Commerce
20PHCO03E Human Resources Management
(For Ph.D. Part – Time Scholars admitted in January, 2021)

Supervisors Scholars
Dr.P.Deivanai : Archana K.M (20PHCOP006)
Dr.P.Sasirekha : Rajeela Chirackal (20PHCOP009)

Objectives:

1. To obtain knowledge on HR management in administration
2. To learn manpower planning and recruitment procedure
3. To acquire knowledge on quality of work life and financial compensation

Unit I – Introduction to Human Resource Management

Introduction to Human Resource Management—Importance--scope and objectives of HRM- Evolution of the concept of HRM- Approaches to HRM- Personal management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic human resource management— HRM and HRD-- Growth of HRM in India.

Unit II -Human Resource Planning & Selection

Human Resource Planning, Recruitment and selection—Job analysis—uses of job analysis-process of job analysis-job description- job specification - methods of human resource planning- Conventional Vs strategic planning - job evaluation—Recruitment-- source of recruitment-methods.

Unit III – Placement and Training

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches - methods-training environment- areas of training -Training evaluation-- promotion and transfer.

Unit IV Quality of Work Life (QWL)

Quality of work life-Introduction to Quality of Work Life (QWL) Meaning,-Definition-Objectives, Nature and Scope of Quality of Work Life –Basic elements- Importance-Factors Affecting Quality of Work Life--Techniques used in improving QWL-Advantages of Quality of Work Life-Disadvantages of Quality of Work Life-Problems in Improving the QWL.

Unit V - Compensation Management

Compensation Management and **Grievance redressal Compensation** planning objectives-Principles of wage administration-wage systems-state regulations in wage administration-factors influencing wage system-Indian practice in wage administration. **Grievance redressal** procedure- discipline- approaches- punishment-essentials of a good discipline system Labour participation in management and **workers empowerment**.

**Department of Commerce
Ph.D. in Commerce**

**21PHCOP003F: Organisational Behaviour and Spiritual Management
(For Ph.D. Part Time Research Scholar admitted in January, 2021)**

Supervisor : Dr.V.Vimala

Scholar : Sindhu R

Programme Specific Objectives:

01. Understand individual behavior in organizations, including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making, and motivational theories.
02. Understand group behavior in organizations, including communication, leadership, power and politics, conflict, and negotiations
03. Understand the organizational system, including organizational structures, culture, human resources, and change.

Unit – I

Organizational basis for behavior – Contributing disciplines to the OB field – Why managers require knowledge of OB – Need for a contingency approach to the study of OB – **Emerging challenges and opportunities for OB** – the organization as a system – System approach to organizational behavior – Managerial functions – The organization and people.

Unit – II

Introduction to Organization Design: Meaning of Organization Design and Structure, Basic elements of Organization Structure , Types of Organization Design, Basic psychological process – Perception – Factors influencing perception Attribution theory – Specific applications in organizations – Learning – Theories of learning – Using learning concepts for self management – implications for performance and satisfaction – Remembering – Basic motivational concepts – Theories of motivation – Implications for performance and satisfaction.

Unit – III

Personality – Determinants of personality – **Theories of personality** – Major personality attributes influencing organizational behavior – Building and maintaining the self values, attitudes and job satisfaction – Ethical issues in organizational behavior – Mental and health problems in organizations – role of counseling. Organizational Stress: Definition and Meaning, Sources of Stress, Types of Stress, Impact of Stress on Organizations, Stress Management Techniques. Introduction to Organization Culture: Meaning and Nature of Organization Culture - Origin of Organization Culture, Functions of Organization Culture, Types of Culture, Creating and Maintaining Organization Culture, Managing Cultural Diversity

Unit – IV

Group dynamics and inter group relationships – Characteristics of workgroup – Basic forces of group behavior – Dynamics of effective operating groups – Work group behavior and productivity Team management – Styles and skills in leadership and communication – Power and politics in organization – Managing differences and conflicts – managing change – Organization and society

Unit – V

Organizational development – Techniques of organizational development Interventions – Grid management – Transactional analysis – Sensitivity training – Process consultancy . Case discussions and analysis.

