




M.Com. Accounting Information System (Two-Year) Programme

Regulations and Curriculum 2019

Department of Commerce


ANNAMALAI UNIVERSITY
REGULATIONS FOR THE TWO-YEAR POST GRADUATE PROGRAMMES
UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

These Regulations are common to all the students admitted to the Two-Year Master's Programmes in the Faculties of Arts, Science, Indian Languages, Education, Marine Sciences, and Fine Arts from the academic year 2019-2020 onwards.

1. Definitions and Nomenclature

- 1.1 University** refers to Annamalai University.
- 1.2 Department** means any of the academic departments and academic centres at the University.
- 1.3 Discipline** refers to the specialization or branch of knowledge taught and researched in higher education. For example, Botany is a discipline in the Natural Sciences, while Economics is a discipline in Social Sciences.
- 1.4 Programme** encompasses the combination of courses and/or requirements leading to a Degree. For example, M.A., M.Sc., M.Com.,
- 1.5 Course** is an individual subject in a programme. Each course may consist of Lectures/Tutorials/Laboratory work/Seminar/Project work/Experiential learning/ Report writing/viva-voce etc. Each course has a course title and is identified by a course code.
- 1.6 Curriculum** encompasses the totality of student experiences that occur during the educational process.
- 1.7 Syllabus** is an academic document that contains the complete information about an academic programme and defines responsibilities and outcomes. This includes course information, course objectives, policies, evaluation, grading, learning resources and course calendar.
- 1.8 Academic Year** refers to the annual period of sessions of the University that comprises two consecutive semesters.
- 1.9 Semester** is a half-year term that lasts for a minimum duration of 90 days. Each academic year is divided into two semesters.
- 1.10 Choice Based Credit System** A mode of learning in higher education that enables a student to have the freedom to select his/her own choice of elective courses across various disciplines for completing the Degree programme.
- 1.11 Core Course** is mandatory and an essential requirement to qualify for the Degree.
- 1.12 Elective Course** is a course that a student can choose from a range of alternatives.
- 1.13 Value-added Courses** are optional courses that complement the students' knowledge and skills and enhance their employability.
- 1.14 Credit** refers to the quantum of course work in terms of number of class hours in a semester required for a programme. The credit value reflects the content and duration of a particular course in the curriculum.
- 1.15 Credit Hour** refers to the number of class hours per week required for a course in a semester. It is used to calculate the credit value of a particular course.

- 1.16 Programme Outcomes (POs)** are statements that describe crucial and essential knowledge, skills and attitudes that students are expected to achieve and can reliably manifest at the end of a programme.
- 1.17 Programme Specific Outcomes (PSOs)** are statements that list what the graduate of a specific programme should be able to do at the end of the programme.
- 1.18 Learning Objectives also known as Course Objectives** are statements that define the expected goal of a course in terms of demonstrable skills or knowledge that will be acquired by a student as a result of instruction.
- 1.19 Course Outcomes (COs)** are statements that describe what students should be able to achieve/demonstrate at the end of a course. They allow follow-up and measurement of learning objectives.
- 1.20 Grade Point Average (GPA)** is the average of the grades acquired in various courses that a student has taken in a semester. The formula for computing GPA is given in section 11.3
- 1.21 Cumulative Grade Point Average (CGPA)** is a measure of overall cumulative performance of a student over all the semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters.
- 1.22 Letter Grade** is an index of the performance of a student in a particular course. Grades are denoted by the letters S, A, B, C, D, E, RA, and W.

2. Programme Offered and Eligibility Criteria

The Department of Commerce offers Two year M.Com Programme - M.Com. (Accounting Information System).

Faculty of Arts	
Programme	Eligibility
M.Com. Accounting Information System	A pass in B.Com. or B.B.A. or B.A. Corporate Secretary ship or B.B.M. or B.Com (Co-operation) or B.A.(Co-operation) or B.A. (Bank Management) or BBA degree examination or any other examination accepted by the Syndicate as equivalent thereto, with not less than 40% of marks in the main subjects.

2.1 In the case of SC/ST and Differently-abled candidates, a pass is the minimum qualification for all the above Programmes.

3. Reservation Policy

Admission to the various programmes will be strictly based on the reservation policy of the Government of Tamil Nadu.

4. Programme Duration

4.1 The Two Year Master's Programmes consist of two academic years.

4.2 Each academic year is divided into two semesters, the first being from July to November and the second from December to April.

4.3 Each semester will have 90 working days (18 weeks).

5 Programme Structure

5.1 The Two Year Master's Programme consists of Core Courses, Elective Courses (Departmental & Interdepartmental), and Project. (Annexure I)

5.2 Core courses

5.2.1 These are a set of compulsory courses essential for each programme.

5.2.2 The core courses include both Theory (Core Theory) and Practical (Core Practical) courses.

5.3 Elective courses

5.3.1 Departmental Electives (DEs) are the Electives that students can choose from a range of Electives offered within the Department. (Annexure I)

5.3.2 Interdepartmental Electives (IDEs) are Electives that students can choose from amongst the courses offered by other departments of the same faculty as well as by the departments of other faculties. (Annexure I)

5.4 Experiential Learning

5.4.1 Experiential learning provides opportunities to students to connect principles of the discipline with real-life situations.

5.4.2 In-plant training/field trips/internships/industrial visits (as applicable) fall under this category.

5.4.3 Experiential learning is categorised as Core.

5.5 Project

5.5.1 Each student shall undertake a Project in the final semester.

5.5.2 The Head of the Department shall assign a Research Supervisor to the student.

5.5.3 The Research Supervisor shall assign a topic for research and monitor the progress of the student periodically.

5.5.4 Students who wish to undertake project work in recognised institutions/industry shall obtain prior permission from the University. The Research Supervisor will be from the host institute, while the Co-Supervisor shall be a faculty in the parent department.

5.5.5 **Value added Courses (VACs)** (Annexure II)

5.5.6 Students may also opt to take Value added Courses beyond the minimum credits required for award of the Degree. VACs are outside the normal credit paradigm.

5.5.7 These courses impart employable and life skills. VACs are listed in the University website and in the Handbook on Interdepartmental Electives and VACs.

5.5.8 Each VAC carries 2 credits with 30 hours of instruction, of which 60% (18 hours) shall be Theory and 40% (12 hours) Practical.

5.5.9 Classes for a VAC are conducted beyond the regular class hours and preferably in the II and III Semesters.

5.6 Online Courses

5.6.1 The Heads of Departments shall facilitate enrolment of students in Massive Open Online Courses (MOOCs) platform such as SWAYAM to provide academic flexibility and enhance the academic career of students.

5.6.2 Students who successfully complete a course in the MOOCs platform shall be exempted from one elective course of the programme.

5.7 Credit Distribution

The credit distribution is organised as follows:

	Credits
Core Courses	72
Elective Courses	15
Project	8
Total	95

5.8 Credit Assignment

Each course is assigned credits and credit hours on the following basis:

1 Credit is defined as

1 Lecture period of one hour per week over a semester

1 Tutorial period of one hour per week over a semester

1 Practical/Project period of two or three hours (depending on the discipline) per week over a semester.

6 Attendance

6.1 Each faculty handling a course shall be responsible for the maintenance of *Attendance and Assessment Record* for candidates who have registered for the course.

6.2 The Record shall contain details of the students' attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition the Record shall also contain the organisation of lesson plan of the Course Instructor.

6.3 The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.

6.4 At the end of the semester, the record shall be duly signed by the Course Instructor and the Head of the Department and placed in safe custody for any future verification.

6.5 The Course Instructor shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.

6.6 Each student shall have a minimum of 75% attendance in all the courses of the particular semester failing which he or she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.

6.7 Relaxation of attendance requirement up to 10% may be granted for valid reasons such as illness, representing the University in extracurricular activities and participation in NCC/NSS/YRC/RRC.

7 Mentor-Mentee System

7.1 To help the students in planning their course of study and for general advice on the academic programme, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.

7.2 The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

7.3 The Mentors shall also help their mentees to choose appropriate electives and value-added courses, apply for scholarships, undertake projects, prepare for competitive examinations such as NET/SET, GATE etc., attend campus interviews and participate in extracurricular activities.

8 Examinations

8.1 The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination (ESE).

8.2 There will be two CIA Tests and one ESE in each semester.

8.3 The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.

8.4 Continuous Internal Assessment Tests

8.4.1 The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.

8.4.2 The students are to be informed in advance about the assessment procedures.

8.4.3 The pattern of question paper will be decided by the respective faculty.

8.4.4 CIA Test-I will cover the syllabus of the first two units while CIA Test-II will cover the last three units.

8.4.5 CIA Tests will be for two to three hours duration depending on the quantum of syllabus.

8.4.6 A student cannot repeat the CIA Test-I and CIA Test-II. However, if for any valid reason, the student is unable to attend the test, the prerogative of arranging a special test lies with the teacher in consultation with the Head of the Department.

8.5 End Semester Examinations (ESE)

8.5.1 The ESE for the first/third semester will be conducted in November and for the second/fourth semester in May.

8.5.2 A candidate who does not pass the examination in any course(s) of the first, second and third semesters will be permitted to reappear in such course(s) that will be held in April and November in the subsequent semester/year.

8.5.3 The ESE will be of three hours duration and will cover the entire syllabus of the course.

9 Evaluation

9.1 Marks Distribution

9.1.1. Each course, both Theory and Practical as well as Project/Internship/Field work/In-plant training shall be evaluated for a maximum of 100 marks.

9.1.2 For the theory courses, CIA Tests will carry 25% and the ESE 75% of the marks.

9.1.3 For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.

9.2. Assessment of CIA Tests

9.2.1 For the CIA Tests, the assessment will be done by the Course Instructor

9.2.2 For the Theory Courses, the break-up of marks shall be as follows:

	Marks
Test-I & Test-II	15
Seminar	05
Assignment	05
Total	25

9.3 Assessment of End-Semester Examinations

9.3.1 Single Evaluation for the ESE is done by the Course Teachers.

9.3.2 "In case of grievance received from the student, second evaluation will be done as per the rules".

9.4 Assessment of Project/Dissertation

9.4.1 The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.

9.4.2 The Project Work/Dissertation shall carry a maximum of 100 marks.

9.4.3 CIA for Project will consist of a Review of literature survey, experimentation/field work, attendance etc.

9.4.4 The Project Report evaluation and viva-voce will be conducted by a committee constituted by the Head of the Department.

9.4.5 The Project Evaluation Committee will comprise the Head of the Department, Project Supervisor, and a senior faculty.

9.4.6 The marks shall be distributed as follows:

Continuous Internal Assessment (25 Marks)		End Semester Examination (75 Marks)	
Review-I 10	Review-II: 15	Project / Dissertation Evaluation	Viva-voce
		50	25

9.5 Assessment of Value-added Courses

- 9.5.1 Assessment of VACs shall be internal.
- 9.5.2 Two CIA Tests shall be conducted during the semester by the Department(s) offering VAC.
- 9.5.3 A committee consisting of the Head of the Department, faculty handling the course and a senior faculty member shall monitor the evaluation process.
- 9.5.4 The grades obtained in VACs will not be included for calculating the GPA.

9.6 Passing Minimum

- 9.6.1 A student is declared to have passed in each course if he/she secures not less than 40% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE marks together.
- 9.6.4 A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester/year.

10. Conferment of the Master's Degree

A candidate who has secured a minimum of 50% marks in all courses prescribed in the programme and earned the minimum required credits shall be considered to have passed the Master's Programme.

11. Marks and Grading

- 11.1 The performance of students in each course is evaluated in terms Grade Point (GP).
- 11.2 The sum total performance in each semester is rated by Grade Point Average (GPA) while Cumulative Grade Point Average (CGPA) indicates the Average Grade Point obtained for all the courses completed from the first semester to the current semester.
- 11.3 The GPA is calculated by the formula

$$GPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

where, C_i is the Credit earned for the Course i in any semester;

G_i is the Grade Point obtained by the student for the Course i

and

n is the number of Courses passed in that semester.

- 11.4 **CGPA** is the Weighted Average Grade Point of all the Courses passed starting from the first semester to the current semester.

$$CGPA = \frac{\sum_{i=1}^m \sum_{i=1}^n C_i G_i}{\sum_{i=1}^m \sum_{i=1}^n C_i}$$

where, C_i is the Credit earned for the Course i in any semester;

G_i is the Grade Point obtained by the student for the Course i

and

n is the number of Courses passed in that semester.

m is the number of semesters

- 11.5 Evaluation of the performance of the student will be rated as shown in the Table.

Letter Grade	Grade Points	Marks %
S	10	90 and above
A	9	80-89
B	8	70-79
C	7	60-69
D	6	55-59
E	5	50-54
RA	0	Less than 50
W	0	Withdrawn from the examination

- 11.6 **Classification of Results.** The successful candidates are classified as follows:

- 11.6.1 For **First Class with Distinction:** Candidates who have passed all the courses prescribed in the Programme *in the first attempt* with a CGPA of 8.25 or above within the programme duration. Candidates who have withdrawn from the End Semester Examinations are still eligible for First Class with Distinction (*See Section 12 for details*).
- 11.6.2 For **First Class:** Candidates who have passed all the courses with a CGPA of 6.5 or above.
- 11.6.3 For **Second Class:** Candidates who have passed all the courses with a CGPA between 5.0 and less than 6.5.
- 11.6.4 Candidates who obtain highest marks in all examinations at the first appearance alone will be considered for University Rank.

11.7 Course-Wise Letter Grades

- 11.7.1 The percentage of marks obtained by a candidate in a course will be indicated in a letter grade.
- 11.7.2 A student is considered to have completed a course successfully and earned the credits if he/she secures an overall letter grade other than RA.
- 11.7.3 A course successfully completed cannot be repeated for the purpose of improving the Grade Point.
- 11.7.4 A letter grade RA indicates that the candidate shall reappear for that course. The RA Grade once awarded stays in the grade card of the student and is not deleted even when he/she completes the course successfully later. The grade acquired later by the student will be indicated in the grade sheet of the Odd/Even semester in which the candidate has appeared for clearance of the arrears.
- 11.7.5 If a student secures RA grade in the Project Work/Field Work/Practical Work/Dissertation, he/she shall improve it and resubmit if it involves only rewriting/ incorporating the clarifications suggested by the evaluators or he/she can re-register and carry out the same in the subsequent semesters for evaluation.

12. Provision for Withdrawal from the End Semester Examination

- 12.1 The letter grade W indicates that a candidate has withdrawn from the examination.
- 12.2 A candidate is permitted to withdraw from appearing in the ESE for one course or courses in **ANY ONE** of the semesters **ONLY** for exigencies deemed valid by the University authorities.

- 12.3 Permission for withdrawal from the examination shall be granted only onceduring the entire duration of the programme.**
- 12.3** Application for withdrawal shall be considered **only** if the student has registered for the course(s), and fulfilled the requirements for attendance and CIA tests.
- 12.4** The application for withdrawal shall be made ten days prior to the commencement of the examination and duly approved by the Controller of Examinations. Notwithstanding the mandatory prerequisite of ten days notice, due consideration will be given under extraordinary circumstances.
- 12.5** Withdrawal is **not** granted for arrear examinations of courses in previous semesters and for the final semester examinations.
- 12.6** Candidates who have been granted permission to withdraw from the examination shall reappear for the course(s) when the course(s) are offered next.
- 12.7** Withdrawal shall not be taken into account as an appearance for the examination when considering the eligibility of the candidate to qualify for First Class with Distinction.
- 13. Academic misconduct**
Any action that results in an unfair academic advantage/interference with the functioning of the academic community constitutes academic misconduct. This includes but is not limited to cheating, plagiarism, altering academic documents, fabrication/falsification of data, submitting the work of another student, interfering with other students' work, removing/defacing library or computer resources, stealing other students' notes/assignments, and electronically interfering with other students'/University's intellectual property. Since many of these acts may be committed unintentionally due to lack of awareness, students shall be sensitized on issues of academic integrity and ethics.
- 14. Transitory Regulations**
Wherever there has been a change of syllabi, examinations based on the existing syllabus will be conducted for two consecutive years after implementation of the new syllabus in order to enable the students to clear the arrears. Beyond that, the students will have to take up their examinations in equivalent subjects, as per the new syllabus, on the recommendation of the Head of the Department concerned.
- 15.** Notwithstanding anything contained in the above pages as Rules and Regulations governing the Two Year Master's Programmes at Annamalai University, the Syndicate is vested with the powers to revise them from time to time on the recommendations of the Academic Council.

Annexure I



Annamalai University
Department of Commerce
M.Com Accounting Information System (Two Year) Programme
Programme Code: ACOM21
Programme Structure
(For students admitted from the academic year 2019-2020)

Course Code	Course Title	Hours/Week			Marks		
		L	P	C	CIA	ESE	Total
Semester-I							
19CAIC101	Core 1: Business Environment	5		5	25	75	100
19CAIC102	Core 2: Advanced Financial Accounting	5		5	25	75	100
19CAIC103	Core 3: Banking and Insurance	4		4	25	75	100
19CAIC104	Core 4: Digital Marketing	5		5	25	75	100
	Elective 1: Interdepartmental Elective	3		3	25	75	100
	Total Credit from Semester I	22		22	125	375	500
Semester-II							
19CAIC201	Core 5: Human Resource Management	5		5	25	75	100
19CAIC202	Core 6: Financial Management	5		5	25	75	100
19CAIC203	Core 7: Business Research Methods	4		4	25	75	100
19CAIC204	Core 8: Business Analytics	5		5	25	75	100
	Elective 1: Departmental Elective	3		3	25	75	100
	Elective 2: Interdepartmental Elective	3		3	25	75	100
	Total Credit from Semester II	25		25	150	450	600
Semester-III							
19CAIC301	Core 9: Accounting for Managerial Decisions	5		5	25	75	100
19CAIC302	Core 10: Income Tax Law & Practice	5		5	25	75	100
19CAIC303	Core 11: Advanced Corporate Accounting	5		5	25	75	100
19CAIP304	Core 12: Institutional Training/Internship	5		5	25	75	100
	Elective 2: Departmental Elective	3		3	25	75	100
	Elective 3: Interdepartmental Elective	3		3	25	75	100
	Total Credit from Semester III	26		26	150	450	600
Semester-IV							
19CAIC401	Core 13: Advanced Cost Accounting	5		5	25	75	100
19CAIC402	Core 14: Corporate Tax Planning and Management	4		4	25	75	100
19CAIC403	Core 15: Security Analysis and Portfolio Management	5		5	25	75	100
19CAIP404	Project and Viva-voce	8	8	8	25	75	100
	Total credit from Semester IV	22	8	22	100	300	400
	Overall Total Credits from Semester I to IV	95		95	525	1575	2100
19IPSCI406	Constitution of India	02					

L- Lectures; P- Practical; C- Credits; CIA- Continuous Internal Assessment; ESE- End-Semester Examination

Note:

1. Students shall take both Department Electives (DEs) and Interdepartmental Electives (IDEs) from a range of choices available.
2. Students may opt for any Value-added Courses listed in the University website.

**Elective Courses
Department Electives (DE)**

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1.	19CODE205	Corporate Social Responsibility	3	3	25	75	100
2.	19CODE206	International Finance and Foreign Exchange	3	3	25	75	100
3.	19CODE207	International Logistics Management	3	3	25	75	100
4.	19CODE305	Goods and Services Tax	3	3	25	75	100
5.	19CODE306	Marketing of Financial Services	3	3	25	75	100
6.	19CODE307	Project Finance and Management	3	3	25	75	100

Electives Offered to Other Departments

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1.	19CIDX105	Marketing Management	3	3	25	75	100
2.	19CIDX106	Business Communication & Report Writing	3	3	25	75	100
3.	19CIDX107	Digital Banking	3	3	25	75	100
4.	19CIDX205	Income Tax and GST Assessment Methods	3	3	25	75	100
5.	19CIDX206	Office Management	3	3	25	75	100
6.	19CIDX207	Stock Market Investing	3	3	25	75	100
7.	19CIDX305	Accounting for Managerial Decisions	3	3	25	75	100
8.	19CIDX306	Integrated Agriprenurship Development	3	3	25	75	100
9.	19CIDX307	Advertising Management	3	3	25	75	100

5.3.3 Students shall take a combination of both DEs and IDEs.

Annexure II
Value Added Courses

Course Code	Course Title	Hours/week			C	Marks		
		L	P			CIA	ESE	Total
19CVAC210	CRM in e- BANKING	3	0	2	25	75	100	
19CVAC310	Artificial Intelligence and its Applications in Business	3	0	2	25	75	100	

ANNAMALAI UNIVERSITY							
All PG in the Faculties of Arts / Sci. / M. Sci. / Ind. Lan. / Edn. / Fine Arts. [2019-20]							
[End Semester Examinations]							
Bloom's Taxonomy - Questions Conforming to Levels K1 to K6							
I Year (Two year PG)				II Year (Two Year PG)			
Level	Part	Questions & Marks	Total Marks	Level	Part	Questions & Marks	Total Marks
K1	A	5 x 2	10	K1	A	5 x 2	10
K2		5 x 2	10	K2		5 x 2	10
K3	B	4 x 5	20	K3	B	2 x 5	10
K4		4 x 5	20	K4		4 x 5	20
K5	C	3 x 10	30	K5	C	3 x 10	30
K6	D	1 x 10	10	K6	D	2 x 10	20
			100				100

Notes:

(i) All QPs of both internal and ESE shall contain four sections of A,B,C & D with the prescribed levels of 'K_i's'.

(ii) Part - A has no choice.

(iii) Open Choice is followed for Parts B, C and D.

(iv) No choice for MBA Programme in Part D as to the Case Study question is concerned.

(v) Actions verbs are appended for reading/reference and as guidelines for adherence.

(vi) Please ensure equal/fairly equal weight to all Units and COs.

	K1	K2	K3	K4	K5	K6
Definitions	Remembering	Understanding	Applying	Analyzing	Evaluating	Creating
Bloom's Definition	Exhibit memory of previously learned material by recalling facts, terms, basic concepts, and answers	Demonstrate understanding of facts and ideas by organizing, comparing, translating, interpreting, giving descriptions, and stating main ideas	Solve problems to new situations by applying acquired knowledge, facts, techniques and rules in a different way	Examine and break information into parts by identifying motives or causes. Make inferences and find evidence to support generalization	Present and defend opinions by making judgments about information, validity of ideas, or quality of work based on a set of criteria.	Compile information together in a different way by combining elements in a new pattern or proposing alternative solutions
Verbs	Choose Define Find How Label List Match Name Omit Recall Relate Select Show Spell Tell What When Where Which Who Why	Classify Compare Contrast Demonstrate Explain Illustrate Infer Interpret Outline Relate Rephrase Show Summarize Translate	Apply Build Choose Construct Develop Experiment with Identify Interview Make use of Model Organize Plan Select Solve Utilize	Analyze Assume Categorize Classify Compare Conclusion Contrast Discover Dissect Distinguish Divide Examine Function Inference Inspect List Motive Relationships Simplify Survey Take part in Test for Theme	Agree Appraise Assess Award Choose Compare Conclude Criteria Criticize Decide Deduct Defend Determine Disprove Estimate Evaluate Explain Importance Influence Interpret Judge Justify Mark Measure Opinion Perceive Prioritize Prove Rate Recommend Rule on Select Support Value	Adapt Build Change Choose Combine Compile Compose Construct Create Delete Design Develop Discuss Elaborate Estimate Formulate Happen Imagine Improve Invent Makeup Maximize Modify Original Originate Plan Predict Propose Solution Solve Suppose Test Theory

Programme Objective:

The overall programme objective of M.Com (Accounting Information System) is to empower the students to enable, to equip and to gain expertise themselves in the field of advanced corporate and financial accounting methods of managerial decision making and for improved corporate tax planning and management and security analysis and portfolio management in various business analytics and research methods and assessment of income tax.

Programme Learning Specific Objectives:

The objective of M.Com (Accounting Information System) programme is to enable the students to:

- PLSO1** Gain expert knowledge in the ever changing environment of business, banking, insurance, digital marketing and financial Accounting.
- PLSO2** Apply knowledge in the functional areas of business
- PLSO3** Impart problem-solving skills in the sphere of corporate accounting, decision making and information system.
- PLSO4** Enlighten the students about assessment of income from different sources for different kinds of assesses
Problem solving and decision-making areas in taxation and investment management
- PLSO5** investment management

Programme Outcomes

- PO1** Critical thinking
- PO2** Cultivating Cognitive skills required in the job market
- PO3** Effective Communication
- PO4** Familiarity with ICT to thrive in the information age
- PO5** Cultivating aptitude for research
- PO6** Respect for alternate view-points including those conflicting with one's own perspectives
- PO7** Ability to work individually and as members in a team
- PO8** Upholding ethical standards
- PO9** Acting local while thinking global
- PO10** Commitment to gender equality
- PO11** Commitment to Sustainable development
- PO12** Lifelong learning

Programme Specific Outcomes

This programme M.Com (Accounting Information System) would enable the students to gain expert knowledge and applied practical exposure in the field of Accounting, Finance, Taxation and Portfolio Management. After the successful completion of the M.Com Accounting Information System Degree programme, the students will be able to

- PSO1** Discuss about the key areas of Financial Management, Marketing, Accounting Standards and Reporting System, Project finance and management, business environment, digital technologies in banking, insurance human resource skill in maintaining the quality of work life in an organization.
- PSO2** Demonstrate the professional skills in Valuation of stock, calculation of GST, e-filing and different stages of accounting in Partnership, Branch and Departmental accounts, Hire purchase and Installment system and specialized accounts.
- PSO3** Recall the fundamental principles of international financial management, concept of logistic management, digital marketing, CRM in e-Banking, Artificial Intelligence and its Applications in Business, Corporate Social Responsibility and explain about business analytics.
- PSO4** Enable themselves to gain expert knowledge in the Cost and Management Accounting, Corporate accounting and solve the specific problems relating to these area and submission of research report.
- PSO5** Gain exposure to attain complete knowledge over income tax liability and tackle various issues relating to tax and also filing of return
- PSO6** Familiarize with the applications of portfolio theory for analysis and to evaluate the performance of portfolio

Model Question Paper
ANNAMALAI UNIVERSITY
COMMERCE DEPARTMENT
M. COM. DEGREE EXAMINATION

Programme: _____ : Two Year PG **Year : I** **Semester:**
Course Code: **Course Name:**
Time: 3 Hrs **Max.Marks:100**

Part-A **(Marks: (10x2=20))**
(Answer ALL of the questions)

1. Define.....
2. Multiple Choices a. b. c. d.
3. Multiple Choices a. b. c. d.
4. Match the following i - a ii - b iii - c iv -d v -
5. Match the following i - a ii - b iii - c iv -d v -
6. Explain.....
7. Select.....
8. Describe.....
9. Classify....
10. Elucidate....

Part-B **Marks: (8x5=40)**
(Answer any EIGHT of the questions)

11. Prepare.....
12. Solve.....
13. Apply.....
14. Show.....
15. Categorize...
16. Analyze...
17. Distinguish....
18. Infer....
19. Compare....
20. Compute

Part-C **Marks: (3x10=30)**
(Answer any THREE of the questions)

21. Discuss...
22. Summarize....
23. Evaluate.....
24. Disprove....

Part-D **Marks: (1x10=10)**
(Answer any ONE of the questions)

25. Design....
26. Develop...

Model Question Paper
ANNAMALAI UNIVERSITY
COMMERCE DEPARTMENT
M. COM. DEGREE EXAMINATION

Programme: _____ : Two Year PG **Year : II** **Semester:**
Course Code: **Course Name:**
Time: 3 Hrs **Max.Marks:100**

Part-A

Marks: (10x2=20)

(Answer ALL of the questions)

1. Define.....
2. Multiple Choices a. b. c. d.
3. Multiple Choices a. b. c. d.
4. Match the following i - a ii - b iii - c iv -d v -
5. Match the following i - a ii - b iii - c iv -d v -
6. Explain.....
7. Select.....
8. Describe.....
9. Classify....
10. Elucidate....

Part-B

Marks: (6x5=30)

(Answer any SIX of the questions)

11. Apply.....
12. Show.....
13. Prepare
14. Make use of....
15. Categorize...
16. Analyze...
17. Distinguish....
18. Simplify.....

Part-C

Marks: (3x10=30)

(Answer any THREE of the questions)

19. Discuss...
20. Recommend with
21. Evaluate.....
22. Justify....
23. Optimize...

Part-D

Marks: (2x10=20)

(Answer any TWO of the questions)

24. Design....
25. Formulate ...
26. Modify

Learning Objectives:

- LO1:** To acquaint the students, to have a basic knowledge on Business Environment
- LO2:** To provide an insight into the theories of economic, natural and global Environment to the students
- LO3:** To enable the students to have an overview of technological environment of Business

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Analyse the environment of business from the legal and regulatory, Macro economic, cultural, political and technological environment
- CO2:** Apply various strategic tools to assess performance of business environment
- CO3:** Critically make an in-depth analysis of each component of Business Environment so that a comparison with own organization is feasible.
- CO4:** Understand the factors affecting the organizational effectiveness
- CO5:** Explain and synthesize Business Environment information in the global environment

Unit I: Introduction to Business and its Environment

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment:

Economic Environment -Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions - Fiscal Policies – Union Budget – Structure of Union Budget.

Unit III: Global Environment

Nature of Globalisation – Rational for Globalisation – MNCs, Benefits from MNCs –Problems – Strategies in Globalisation – FII and FDI – WTO – Functions - implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

Unit IV: Political Environment:

Concept and nature of political environment, components of political environment, Economic role of government- Regulatory role, Promotional role, Entrepreneurial role, Planning role. State intervention in business - Pros and Cons of intervention.

Unit V: Natural and Technological Environment:

Natural environment – meaning - 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.

Ethics in Business- Social Responsibility of business - Arguments for and against Social Responsibility- Social Audit.

Recent Trends in Business Environment

Faculty member will impart the knowledge on recent trends in Business Environment to the students and these components will not cover in the examination.

Text Books:

1. Acharya and Govekar 2015, Business Policy and Administration, Himalaya Publishing House, Mumbai
2. Aswathappa, K 2016, Essentials of Business Environment, Himalaya Publishing House, Mumbai
3. Charles W.L.Hill 2014, Global Business Today, Tata McGraw Hill, UK.

Supplementary Readings:

1. Heldi Vernon 2016, Business and Society, Tata McGraw Hill, UK.
2. Adrian Palmer and Bob Hartley 2017, The Business Environment, McGraw Hill, UK
3. Rajan, V.R 2017, Globalisation of Indian Industries – Strategies and Management, Deep and Deep Publications, New Delhi
4. Cherunilam, Francis 2017, Business Environment, Himalaya Publishing House, Mumbai
5. Ghosh, P.K 2017, Business Policy-Strategic Planning and Management Sultan Chand and Sons, New Delhi.

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	M	S							M		M	M	S					M
CO2	M		M	L										L				M
CO3	S	S			M	M			M		L		S					
CO4	L												S					
CO5			M	M				L	M				S					M

* L – Low, M - Medium, S - Strong

Suggested MOOC Courses:

1. **International Business Environment and Global Strategy (edX)**, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
2. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Semester I

19CAIC102: ADVANCED FINANCIAL ACCOUNTING

**Credits : 5
Hours : 75**

Learning Objectives:

- LO1:** To provide an in depth knowledge in Partnership accounts
- LO2:** To foster analytical thinking and the use of related areas of accounting viz., branch and departmental accounting
- LO3:** To impart knowledge in recent trends in specialized accounting.

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Solve the problems of partnership accounts relating to Admission of partner
- CO2:** Solve the problems of partnership accounts relating to Dissolution and Sale of Partnership
- CO3:** Practice accounting problems relating to Branch and Departmental Accounts
- CO4:** Solve the accounting problems relating to Hire Purchase and Installment System
- CO5:** Understand emerging areas in Specialized Accounting

Unit I :Partnership Accounts – Admission , Retirement and Death of Partner

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Intangible assets and Goodwill - Accounting Treatment.

Unit II :Partnership Accounts -Dissolution and Sale of Partnership

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

Unit III: Hire Purchase and Installment system

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV: Branch and Departmental Accounts

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

Unit V: Responsibility accounting and Financial Reporting

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

<p style="text-align: center;">Recent Trends in Financial Accounting</p>
<p>Faculty member will impart the knowledge on recent trends in Financial Accounting to the students and these components will not cover in the examination.</p>

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

Text Books:

1. Gupta R.L and Radhasamy, 2015, Advanced Accounting, S.Chand and Sons Publishers, New Delhi.
2. Shukla M. C., T. S. Grewal 2015, Advanced Accounts, 2015, S. Chand and Sons Publishers, New Delhi
3. JainS.P KL Narrang 2017, Advanced Accountancy I and II Kalyani Publishers Ludhiana

Supplementary Readings:

1. Charumathi, B.N. Vinayakam, 2015, Financial Accounting, S. Chand and Sons Publishers, New Delhi.
2. Battacharyya, S.K. 2015, Accounting for Management, Vikas Publication, New Delhi.
3. Jawahar Lal and Seema Srivastava, 2016, Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
4. Pillai R.S.N.Bagavathi and S.Uma, 2015, Fundamentals of Advanced Accounting Financial Accounting, S.Chand and Sons Publishers, New Delhi.
5. ReddyT.S and A.Murthy 2016, Financial Accounting Margham Publications Chennai.

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	S					L	L							S				
CO2	S						L							S				
CO3	L					L	L							S				
CO4	S						L							S				
CO5	L		M			L	L	M	M		L			M				

* **L** – Low, **M** - Medium, **S** - Strong

SUGGESTED MOOC COURSES:

1. *Financial Accounting: Advanced Topics (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
2. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.

Learning Objectives:

- LO1:** To impart the students to have a deep knowledge in the functioning of commercial banks
- LO2:** To make the students to comprehend the general principles of contract of Insurance and other forms of insurance.
- LO3:** To impart the students to master over the provisions of banking instruments.

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the fundamental concepts of banking and Insurance.
- CO2:** Recall the role of commercial banks in Economic Development.
- CO3:** Master over the provisions of banking instruments.
- CO4:** Understand the applicability of various types of policies.
- CO5:** Recognize the fundamental principles of general insurance.

Unit I:Banking Functionary Services

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II :Commercial banks role on Economic development

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III :Instruments in Banking

Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions.

Debit card and Credit card-Smart card-Endorsements-Types

Unit IV :Insurance and Function

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V:General Insurance Policies

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

<p style="text-align: center;">Recent Trends in Banking and Insurance</p>
<p>Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.</p>

Text Books:

1. Mishra, M.N., S.B.Mishra, 2015, Insurance Principles and Practice, S.Chand and Sons Private Limited, New Delhi
2. Murthy, A. 2017, Principles and Practices of Insurance Margam Publication, Chennai
3. Gorden Nataraj, 2016 Banking Himalaya Publications, New Delhi.

Supplementary Readings:

1. Shekhar K.C., Lekshmy Shekhar, 2017, Banking Theory and Practice, Vikas Publishing houses Pvt Ltd., Chennai
2. Ramachandran R. 2015, Banking Theory and Practices MJP Publishers, 5, MuthuKalathyStreet, Triplicane, Chennai 5.
3. Sundaram, KPM , Sundaram. E.N, 2016, Modern Banking Sultan Chand and Sons, New Delhi.
4. Gupta, P.K., 2016, Insurance and Risk Management, Himalaya Publishing House, Mumbai.
5. Prem kumar Srivatsava 2017, Banking Law and Practice, Himalaya Publishing House, Mumbai.

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		L										L	S					
CO2			L						M			L	S					
CO3			L										S					
CO4									L		L	M	S					
CO5			L								L		S					

* **L** – Low, **M** - Medium, **S** - Strong

SUGGESTED MOOC COURSES:

1. **Just Money: Banking as if Society Mattered (edX)**, Created by: MIT and MITx Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, KatrinKaeufer, Lafayette Cruise and Lily Steponaitis.
2. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Semester I

Learning Objectives:

- LO1:** To enable the students to recognize the changing dimensions of digital Marketing
- LO2:** To inculcate the students about the significance of digital marketing mix.
- LO3:** To educate the students to understand the significance of online Advertising

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Recognize the changing dimensions of digital marketing.
- CO2:** Understand the forces behind the digital marketing
- CO3:** Recognize the significance of digital marketing mix
- CO4:** Discriminate various models of digital marketing
- CO5:** Understand the significance of online advertising

Unit I: Introduction to Digital Marketing

Marketing in the Digital Era- Traditional Marketing & Digital Marketing – E Concepts: E-business- E-Commerce – M-Commerce-U- Commerce – S- Commerce – Meaning and its features – Digital Marketing- Meaning and Definition – Factors Influencing Digital Marketing - Digital Marketing Applications, Benefit, Opportunities and Challenges

Unit II: Digital Marketing Environment and Strategy

Digital Consumer– Impact of Digital Technology on Consumer Behaviour – Attributes of online buying Behaviour-Digital Marketing Strategy Framework and plan - ASCOR-AIDA(R) and (P) REAN / RACE Model for Digital Marketing Strategy

Unit III: Digital Marketing Mix

Customer Development Strategy- Segmentation, Targeting, Positioning (STP 2.0)-Porter’s Five Force Model -Brand/ Perceptual Positioning-Boston Consulting Group (BCG) Matrix- Digital Marketing Mix- Elements –Digital Product/ Offering Mix-Digital Pricing-Factors impacting Pricing in Digital Space-Extended Marketing Mix.

Unit IV: Digital Communication & Channel Mix

Concepts-Offline Media and Digital Media- Paid, owned and Earned Media - Search Engine Marketing-Search Engine - Meaning-Importance-Search Engine Marketing-Meaning & Importance- Keyword research- Search Engine optimisation - on page and off page optimisation -Factors influencing- Search Engine Marketing - Email Marketing-Meaning & Significance-E-mail Marketing Strategy.

Unit V: Social Media Marketing and Digital Analytics

Social Media Marketing -Meaning –Uses-opportunities- e-word of mouth in Social Media Social Media platforms-Face book, Twitter & YouTube. Mobile Marketing -Meaning & It Application-Digital Marketing Metrics & Measurements-Key Performance Indicators -Meaning ROI, CTR, PPC,CPL-Legal and Ethical Aspects.

Recent Trends in Digital Marketing

Faculty member will impart the knowledge on recent trends in Digital Marketing to the students and these components will not cover in the examination.
--

Text Books:

1. Vandana Ahuja Digital Marketing 2017, Oxford University Press, New Delhi
2. Damian Ryan. Calvin Jones 2016, Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation Great Britain and the United States, Kogan Page Limited, USA
3. Charles F. Hofacker 2018, Digital Marketing Communicating, Selling and Connecting Edward Elgar Publishing Limited, UK

Supplementary Readings:

1. Simon Kingsnorth 2016, Digital Marketing Strategy : An Integrated Approach to Online Marketing Great Britain and the United States, Kogan Page Limited, USA
2. Annmarie Hanlon 2016, Digital Marketing Strategic Planning and Integration Sage Publications New Delhi
3. Drayton Bird, 2017, Commonsense Direct and Digital Marketing Great Britain and the United States, Kogan Page Limited, USA
4. Marjolein Visser, Berend Sikkenga, Mike Berry 2018, Digital Marketing Fundamentals Wolters- Noordhoff B.V USA
5. Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	L	L	L	L					L			L	M		S			
CO2		L		L			L		L			L	M		S			
CO3	L	M	L				L	L	L				M		S			
CO4	S	S	L	L	S	M							L		S			
CO5		L		L			L	L	L			L	M		S			

* **L** – Low, **M** - Medium, **S** - Strong

Learning Objectives:

- LO1:** To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.
- LO2:** To disseminate the students about various methods of recruitment, training and performance appraisal techniques
- LO3:** To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Comprehend the fundamentals of Human Resource Management
- CO2:** Compute job analysis report and be able to develop job description and job specification.
- CO3:** Describe the various motivational applications in practice
- CO4:** Explain performance appraisal techniques and able to prepare performance appraisal forms
- CO5:** Develop human resource audit plan and conduct HR audit.

Unit I: Introduction to Human Resource Management

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM-Competencies of HR manager- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

Unit II: HR Planning & Job Analysis

Importance of HR planning- Characteristics of HR planning – Factors influencing HR planning Levels – Process in HR planning – HR – Format System – Job analysis – Job description – Job designation.

Unit III: Human Resource Development

Recruitment – Factors – Recruitment Policy- Recruitment process – Sources of recruitment – selection – Concept – Selection Strategies – Selection Tests – Interview – Process- Types –Training- Features- Process- Various methods of Training.

Unit IV: Performance appraisal & Compensation Management

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management-Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

Unit V: Motivation

Meaning – Nature – Significance – All Theories of Motivation – Approaches to Motivation – Motivational Applications – Human Resource Audit – Meaning – Objectives – Quantitative indicators – HR Audit Plan.

Recent Trends in Human Resource Management
Faculty member will impart the knowledge on recent trends in Human Resource Management to the students and these components will not cover in the examination.

Text Books:

1. Prasad, L M, 2017, Human Resource Management, Sultan Chand and Sons, New Delhi.
2. Aswathappa, K ,2017, Human Resource Management, 6(e)Tata McGraw Hill Education PVT Ltd, New Delhi.
3. Sundar K Srinivasan J 2018, Human Resource Management Vijay Nicole Imprints (P) Ltd, Chennai.

Supplementary Readings:

1. Gary Dessler, BijuVarkkey 2017, Human Resource Management – Pearson Education India Ltd .,New Delhi.
2. Rao, VSP 2018,Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
3. Narayan B, 2016, Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.
4. JayantMukherjee , 2017, Designing Human Resource Management Systems-A Leader's Guide, SAGE Response, Mohan Co-operative Industrial Area, MathuraRoad,New Delhi.
5. Jaya Bharathi, S., T. Raju, 2017,Human Resource Management , Wiley India Pvt. Ltd.,New Delhi.

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1	S	S								L			S					
CO2	L	M			S	M	M	M		M			S					
CO3		M			M	L			L	M	M	M	S					
CO4	L	L	L	L									S					
CO5	S	S			M		M	M					S					

* **L** – Low, **M** - Medium, **S** - Strong

Learning Objectives:

- LO1:** To enable the students to grasp principles and techniques of financial management
- LO2:** To impart the students to understand the significance and application of cost of capital and capital structure theories
- LO3:** To impart the students to gain expert knowledge of dividend policy and working capital management

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Appraise the basic components of financial management
- CO2:** Gain expert knowledge on calculating various techniques of capital budgeting.
- CO3:** Generate and manage funds while undertaking any business venture.
- CO4:** Gain expert knowledge in dividend decisions.
- CO5:** Understand the computations and techniques of working capital.

Unit I: Financial Management an Introduction

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

Unit II: Cost of Capital and Capital Budgeting

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

Unit III: Financial Leverage & Capital Structure Theories

Financial leverage –measures – EBIT, EPS Analysis – operating leverage – financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing –Advantages and disadvantages of leasing

Unit IV: Dividend Policy

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

Unit V: Working Capital

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

Recent Trends in Financial Management
Faculty member will impart the knowledge on recent trends in Financial Management to the students and these components will not cover in the examination.

Note: Question Paper shall cover 80% theory and 20% Problems in Unit II

Text Books:

1. Prasanna Chandra, 2018, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
2. Maheswari S.N 2017, Financial Management, S.Chand and Sons Publisher, New Delhi.
3. Khan M Y and P K Jain 2018, Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

Supplementary Readings:

1. Gitman L.J and Manickam. M, 2018, Principles of Managerial Finance, Pearson Education, New York
2. Pandeyl.M 2017, Financial Management, Vikas Publication, New Delhi.
3. Khan and Jain, 2017, Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
4. Sharma Shashi R.K and Gupta K 2017, Financial Management, Kalyani Publishers, Ludhiana
5. Murthy A. 2017, Financial Management , Margham Publishers, Chennai

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	M	S	L						M			S	S			M		
CO2	M	M			S		L				M	M	S			L	L	
CO3		L			S	L	L		M			M	S	M		L		
CO4		L	L		S		L		M		M	M	S			M	L	
CO5	M	S	L			M	L					M	S	M		M		

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:

1. **Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. **Corporate Finance Essentials** (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.

Learning Objectives:

- LO1:** To train the students to acquire foundational understanding of conducting business research
- LO2:** To impart the students to have a sound knowledge of sampling design, data collection methods and analysis of data
- LO3:** To inculcate the students to learn the best practice of report writing

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Describe the objectives and types of research
- CO2:** Construct good research design.
- CO3:** Understand the significance and process of Business research
- CO4:** Have an insight into the sampling techniques and develop sampling plan
- CO5:** Analyze and interpret the data and write the research report

Unit I: Introduction to Research

Concept of Research, Social and Business Research-Objectives of Research – Significance – Types of Business Research – Steps in Business Research process -Identification of Research Problem–Literature survey – steps in literature review process –identification of Research Gap - Formulation of objectives and Hypothesis.

Unit II: Research and Sample Design

Research Design: Meaning– Features of good Design – Types of research Design. Sample Design: Census and Sample Survey – Steps in sample Design - Types of Sample Designs – Probability and non-probability sampling techniques

Unit III: Data Collection and Measurement of Scales

Meaning of Data- Classification of Data –Primary Data and Secondary Data – Method of Data Collection – Observation -Interview Tools - Questionnaires and schedules –collection of Secondary data-Scaling Technique - Types of Scales.

Unit IV: Processing and Analysis of Data

Data processing operations – Editing, Coding, Classifying and tabulation – Analysis of data –Application of Statistics in research : Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

Unit V: Interpretation and Report writing

Interpretation: Meaning – Need for interpretation – Techniques of Interpretation – precautions. Report Writing: Meaning – Significance –Types of Report – Layout and mechanics of the research report writing– Footnotes, endnote and Citations- Bibliography. Blooms Taxonomy as related to Commerce education.

<p style="text-align: center;">Recent Trends in Business Research</p>
--

<p>Faculty member will impart the knowledge on recent trends in Business Research to the students and these components will not cover in the examination.</p>

Text Books:

1. Anusree, M., Mohapatra, S., and Sreejesh, S. 2017, Business Research Methods - An Applied Orientation. Springer International Publishing. New Dehi
2. Kothari, C. 2018, Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers. New Delhi
3. Kumar, R. 2017, Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi

Supplementary Readings:

1. Creswell, J. 2017, Research Design Qualitative, Quantitative, and Mixed Methods Approaches. SAGE Publications India Pvt. Ltd. New Delhi
2. Neuman, W. 2014, Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited. New Delhi
3. Walliman, N. 2018, Research Methods - The basics. New York: Routledge.
4. Zikmund, W. G. 2017, Business Research Methods Cengage Learning India Private Limited. New Delhi
5. Panneerselvam, R. 2018, Research Methodology : Prentice-Hall of India Private Limited. New Delhi

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1	L	M	M	M	S	S			L			M				S		
CO2	S	S			S	L	M					S				S		
CO3	S	L		L	S	L		M					L			S		
CO4					S	L		M								S		
CO5	S	S	S	M	S	M	M	S	M			S	L			S		L

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:

1. **Understanding Research Methods**, Created by: University of London, Delivered by: Coursera, Taught by: J.SimonRofe and Yenne Lee.
2. **Mastering Data Analysis in Excel**, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schaich Borg.

Semester II

Learning Objectives:

- LO1:** To enable the students to understand the role of business analytics in business data processing
- LO2:** To impart the students to gain knowledge of application of information technology in the core business Process
- LO3:** To equip the students with big data application in business intelligence

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the language of business analytics, theory and models in the field of business analytics
- CO2:** Perceive skills on data analytics and its application
- CO3:** Gain expert knowledge in data integration technology
- CO4:** Analyze different types of digital data, use of appropriate models for analysis and derive insights from results
- CO5:** Equip with key analytical tools and techniques of business intelligence

Unit I: Introduction to Business Analytics

Business Analysis-Different Levels - Business Analyst- Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst – Project Definition and Scoping –Project phases and approaches – Role of Business Analyst across the project Life cycle.

Unit II: Information Technology Applications

Core business Process – Baldrige Business Excellence framework-Key purpose of using IT in Business – Enterprise Applications – Information users and their requirements – Data-Types- Attributes and Measurement-Types of data sets-Data quality-Types of Digital Data.

Unit III: Introduction to OLTP and OLAP

Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence-Role of DSS, EIS, MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

Unit IV: Data Integration

Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies-Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing..

Unit V: Performance and Measurement system Terminology

Performance and Measurement System terminology- Role of Metrics –Supply Chain-Fact based decision making and KPIS use of KPIS-Potential source for metrics-Enterprise Reporting –Report Standardization –Balanced score card Scoreboards Vs Dashboards-Business Intelligence in Real world- Mobility-Cloud computing.

Recent Trends in Business Analytics

Faculty member will impart the knowledge on recent trends in Business Analytics to the students and these components will not cover in the examination.

Text Books:

1. Edward Mize 2017, Data Analysis, Create Space Independent Publishing Platform
2. Seema Acharya R.N.Prasad 2016, Fundamentals of Business Analysis Wiley
3. Pang –Ning Tan, Michael Steinbach, AnujKarpatne and Vipin Kumar 2018, Pearson Publishers, New Delhi

Supplementary Readings:

1. Paul Turner 2018, Business Analysis Techniques, International Institute of Business Analyst, London
2. Howard Podeswa 2017, Handbook of Business Analyst , outskirts Press, London
3. Debra Paul, Lynda Girvan 2018, Business Analyst, BCS Learning and Development Limited, New Delhi.

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	M	M		S											S			
CO2		M		S											S			
CO3				S					M			M			S			
CO4				S											S			
CO5	M		M	S					M			M			S			

* **L** – Low, **M** - Medium, **S** - Strong

Semester III

19CAIC301: ACCOUNTING FOR MANAGERIAL DECISIONS

**Credits : 5
Hours : 75**

Learning Objectives:

- LO1:** To impart the students the knowledge about the application of evaluation tools for analysis and interpretation of financial statements.
- LO2:** To educate the students with the knowledge on marginal costing and breakeven analysis
- LO3:** To provide the students an exposure to prepare various types of budgets

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the basics of management accounting
- CO2:** Gain knowledge on application of various tools in analyzing financial Statements
- CO3:** Appreciate the implications of funds flow and cash flow statements
- CO4:** Apply decision making accounting in a given situation
- CO5:** Familiarise with preparation of budgets and application of variance analysis.

Unit I: Introduction to Management Accounting

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant's role and responsibilities.

Unit II: Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations- Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over – Financial position ratios.

Unit III: Funds Flow / Cash flow Statements and Budgetary Control

Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

Unit IV: Marginal costing and Break Even Analysis

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

Unit V: Standard costing and Variance analysis

Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-Labour-overhead and Sales variances

<p style="text-align: center;">Recent Trends in Management Accounting</p>
<p>Faculty member will impart the knowledge on recent trends in Management Accounting to the students and these components will not cover in the examination.</p>

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

Text Books:

1. Maheswari S.N.,2017, Principles of Management Accounting .,Sultan Chand and Sons New Delhi.
2. Sharma Shashi R.K and Gupta K, 2016, Management Accounting, Kalyani Publishers, New Delhi.
3. A.Murthy and S.Gurusamy 2018, Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

Supplementary Readings:

1. Kaplan and Afkinson, Advanced Management Accounting, 2016, Prentice Hall of India, New Delhi.
2. Solomon Raj, L and Arockiyasamy, A. 2016, Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi.
3. Pillai R.S.N and Bagavathi.V 2017, Management Accounting, S.Chand and Co., New Delhi
4. Hingorani N.L and Ramanthan Ed. by T.S.Grewal, 2015, Management Accounting, Sultan Chand and Sons, New Delhi.
5. Ravi M.Kishore, 2017, Management Accounting, Taxmen's Students Publications, New Delhi.

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		M														S		
CO2					M	M										S		M
CO3		L	L	S	M		M				L		M			S		M
CO4	M	M			M	M		M			L					S	M	
CO5	M					M							M	M		S		

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:

1. **Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. **Accounting for Decision Making (Coursera)**, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

Learning Objectives:

- LO1: To make the students to acquaint knowledge on the provisions of Income Tax Regulations in India
- LO2: To educate the students computation of income from various sources
- LO3: To impart the students to gain knowledge on Filing of returns

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1: Understand the concept of income
- CO2: Compute the total income of various kinds of assesses
- CO3: Understand the clubbing of income and carry forward of losses
- CO4: Determine the tax liability under different heads of income
- CO5: Familiarize with filing of return on different kinds of assesses

Unit I: Concept of Income

Meaning and features of income -Important definitions under the Income Tax Act – Tax Rates of Individual Assessee - Residential Status of Individual, HUF,AOP, Firm & Company - Capital and revenue –Incomes exempt from tax.

Unit II: Computation of Salary and House property Income

Heads of income - Salaries income – Allowances – Perquisites – Gratuity – Pension – Profits-in-lieu of salary - Provident funds - Income from House property – Definition of annual value - Deductions from annual value - Computation of income house property under different circumstances.

Unit III: Computation of Income from Business and Profession,Capital gain and other sources

Computation of income from business or profession - Provisions relating to depreciation – Computation of capital gains - Computation of income from other sources.

Unit IV: Clubbing of Income and Set off & Carry forward losses

Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec.80s.

Unit V: Assessment of Total Income

Assessment of total Income of Individuals - Hindu Undivided Family and Partnership Firms - Filing of Return- Advance payment of Tax -Deduction of Tax at source.

Recent Amendments in Income Tax Act
Faculty member will impart the knowledge on recent Amendments in Income Tax Act to the students and these components will not cover in the examination.

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

Text Books:

1. Srinivasan .T 2019-20 Income Tax Law and Practice, Vijay Nicloe Imprints Limited, Chennai
2. Bhagavathi Prasad, 2019-20 Direct Taxes – Law and Practice, New Age International (P) Ltd. New Delhi.
3. Mehrotra and Goyal Sahitya 2019-20 Income Tax Law and Accounts, Bhavan Publications. New Delhi

Supplementary Readings:

1. Girish Ahuja and Ravi Gupta, 2019-20, Systematic Approach to Income tax, Bharat Law House Ltd., New Delhi.
2. Gaur V.P. and D.B. Narang 2019-20, Income Tax Law and Practice Kalyani Publishers, Ludhiana
3. Reddy T.S. and Y Hari prasad Reddy 2019-20, Income Tax Theory, Law and Practice – Margham Publications, Chennai
4. Ramesh Sharma 2019-20, Income tax Pleading, Practice, Bharath Publications, New Delhi
5. Vinod K. Singhanian 2019-20 Students Guide to Income Tax – Taxmann Publications Pvt. Ltd, New Delhi.

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		M															S	
CO2	M							M									S	
CO3	M							M									S	
CO4	M	M			M	M		M			S	M					M	
CO5		L	M	M		M	L	M			M	M			M		M	

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:

1. **Taxation of Business Entities I: Corporations**, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. **Rethinking International Tax Law**, Created by: Leiden University via Coursera, Taught by: SjoerdDouma, Frank Engelen, KeesRaad and Stefano Simontacchi.

Semester III

19CAIC303: ADVANCED CORPORATE ACCOUNTING

Credits : 5

Hours : 75

Learning Objectives:

- LO1:** To make the students to acquaint knowledge on accounting treatments for merger and reconstruction
- LO2:** To make the students to solve the problems in Double Accounting System and Holding company accounts
- LO3:** To enable the students to impart knowledge on preparation of final accounts of Insurance Companies and Banking Companies

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand accounting for merger and reconstruction
- CO2:** Prepare holding company accounts
- CO3:** Understand and apply legal rules of accounting for insurance company accounts
- CO4:** Understand and apply legal requirement of banking company accounts
- CO5:** Familiarize with double accounting system

Unit I: Accounting for Mergers and Reconstruction

Accounting treatments for Amalgamation, Absorption and External & Internal Reconstruction of Companies

Unit II: Accounting for Holding Companies

Accounting of Holding Companies- Preparation of Consolidated Balance Sheet (One Holding Company running one subsidiary only)

Unit III: Accounting of Insurance Companies

Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

Unit IV: Accounts of Banking Companies

Final Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet

Unit V: Double Accounting

Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

Recent Trends in Corporate Accounting
Faculty member will impart the knowledge on recent trends in Corporate Accounting to the students and these components will not cover in the examination.

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

Text Books:

1. Jain, S.P and Narang, K.L 2017, Advanced Accounting, Vol. II, Kalyani Publishers, Ludhiana
2. Shukla, M.C. and Gerwal, T.S.2017, Advanced Accounting, S. Chand and Co., New Delhi
3. Jain S.P. and Narang K.L. 2017, Corporate Accounting, Kalyani Pub. Ludhiana

Supplementary Readings:

1. Gupta, R.L. and Rathaswamy, M 2016, Advanced Accounting, S. Chand and Co., New Delhi
2. Arulanandam, M.A. and Raman, K.S. 2015, Advanced Accounting Himalaya Pub. House, New Delhi.
3. Juneja CM, Chawla RC, Saxena KK and Sachdeva B 2014, Corporate Accounting, Kalyani Publication, Ludhiana
4. Goyal V.K 2017 Corporate Accounting, Amazon Asia –Pacific holdings Ltd. New Delhi
5. Singh S.K 2017, Corporate Accounting, SBPD Publications, New Delhi

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1													S			M		S
CO2				M				M	M				S			M		
CO3				M				M					S			S	S	
CO4				M				L					S			S	M	
CO5							M	L					S			S	M	

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:

1. **Accounting Analysis II: Accounting for Liabilities and Equity (Coursera)**, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: John Hepp.
2. **Managing the Company of the Future**, Created by London Business School, Delivered by Coursera, Taught by: Julian Birkinshaw.

Semester III**19CAIP304: INSTITUTIONAL TRAINING/ INTERNSHIP****Credits: 5****Learning Objectives:****LO1:** To familiarize the institutional/industrial environment**LO2:** To provide students an insight into the organizational structure of an institution/industry**LO3:** To gain practical knowledge on institution/industrial operations**Course Outcomes:**

After successful completion of the course, the students will able to:

CO1: Familiar with institution/industrial environment**CO2:** Understand the organizational structure of an institution/industry**CO3:** Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing**CO4:** Gain practical knowledge on institutional/industrial operations**CO5:** Integrate the theoretical knowledge with practical knowledge**Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		M	S		S	L	L	L			L		M	M	S	M		
CO2									M		L	M	M	M		M	M	
CO3		M		S		L	M	M					S	M		M	M	
CO4		M	S						M			M		M	M	M		
CO5		M						M	M			M	S	M	M	M		

* **L** – Low, **M** - Medium, **S** - Strong

Learning Objectives:

- LO1:** To make the students to gain knowledge of integral and non integral accounting system
- LO2:** To impart the students to gain knowledge on Process costing and activity based costing
- LO3:** To provide the students an exposure about the performance analysis and cost Audit

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the basic aspects of process costing and its applications
- CO2:** Maintain records relating to Integral and Non-Integral system
- CO3:** Appreciate the implications of ABC costing
- CO4:** Comprehend different types of Responsibility centres and to understand transfer pricing
- CO5:** Follow the methodology of cost audit

Unit I: Process Costing

Meaning - Application - Costing Procedure - Weighted average process costing- FIFO Process Costing- Materials Issued at Various Stages- Process Costing with Multiple Departments -Accounting for Spoilage- Abnormal Gain- Accounting for Scrap Material and Waste- Inter-process Profits - Equivalent Production.-Accounting for Joint Product and By-Product

Unit II: Integral and Non-Integral Accounting System

Integral Accounting System-Introduction-Meaning and Features-Books of accounts - principles - Journal Entries- Methods of accounting - Benefits and limitations-Non-Integral Accounting System -Introduction-Meaning and Features-Advantages and Limitations - Methods to maintain Principal Ledgers and Accounts under Cost Books- Difference between integrated and non-integrated accounts Reconciliation of Cost and Financial Accounts - Need - Reasons- Procedure for Reconciliation.

Unit III: Activity Based Costing [ABC]

Meaning-Concept -Characteristics-Benefits - Steps in ABC system-Classification of Activities- Cost Driver – Stages – Comparison of ABC with conventional costing system. Meaning-Learning Curve Models Phases in Learning Curve- Graphical Presentation of Learning Curve Factors Affecting Learning Curve.

Unit IV: Divisional Performance Analysis [Responsibility Accounting]

Meaning- Need of determination - Types of responsibility centres- Measures of divisional performance - Transfer pricing – Methods of transfer pricing.

Unit V: Cost Audit

Meaning - Objectives - Types of Cost Audit - Provisions - Scope and Significance - Cost Audit Programme - Just in Time- Aims - Features - Methodology in Implementation - benefits: Quality Costs: Cost of conformances, non-conformance and lost opportunity: Concepts of Life Cycle costing - Target Costing.

Recent Trends in Cost Accounting

Faculty member will impart the knowledge on recent trends in Cost Accounting to the students and these components will not cover in the examination.

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

Text Books:

1. Iyengar S.P. 2015, Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
2. Jain S.P. and Narrang KL 2016, Cost Accounting Kalyani Publishers, Ludhiana
3. Pillai RSN and Bagavathi V, 2016, Cost Accounts S. Chand and Co., New Delhi.

Supplementary Readings:

1. Dasgupta. P 2017, Studies in Cost Accounts Sultan Chand and Sons, New Delhi
2. Ravi M. Kishore 2017, Cost Accounting Taxmann Publication, New Delhi .
3. Lal Nigam B.M. and Jain I.C 2017, Cost Accounting Principles and Practice Hall of India, New Delhi,.
4. Khanna ,Ahuja Arora and Pandy 2017, Practical Costing, S. Chand and Sons, New Delhi.
5. Khanna, Pandey, 2017, Practical Costing S. Chand and Sons, New Delhi

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		M														M		
CO2		M					M	M								M		
CO3	M				L											M		
CO4	M			M	L								M			S		M
CO5			M			M	M	M					M			S		

* L – Low, M - Medium, S - Strong

Semester IV

19CAIC 402: CORPORATE TAX PLANNING AND MANAGEMENT

Credits : 4

Hours : 60

Learning Objectives:

- LO1:** To make the students to acquaint knowledge on the provisions of Corporate Tax in India
- LO2:** To educate the students to know the impact on managerial decisions and tax issues
- LO3:** To enable the students to gain knowledge on e-filing of returns and tax Payment

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Gain exposure on corporate tax planning
- CO2:** Comprehend with tax issues and tax payment
- CO3:** Expertise in the corporate tax planning and its applications
- CO4:** Handle the issues relating to business and corporate
- CO5:** Familiarize the payment of tax, e-filling and handling the cases.

Unit I: Introduction to Corporate Tax Planning

Tax benefits of Corporate Undertaking- Deductions & Exemptions – Forms, Returns & Records for Corporate Tax Management.

Unit II: Corporate Taxation

Computation of income from business – Depreciations -MAT, Dividend Distribution Tax- Tax on Income distributed to Unit holders – Tax incentives to the exporters

Unit III: Corporate Tax Planning and Management Decisions

Tax Planning for new business - Capital Structure Decision-Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research

Unit IV: Tax Issues

Issues relating to Business Restructuring-Amalgamation – Demerger - Minimum Alternative Tax (MAT), Set-off and Carry-forward of Amalgamation Losses, Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax Provisions for Venture Capital Funds.

Unit V: Tax payments

E-TDS – TCS – Advance payment of Tax – e-filing of taxes – procedure for e-filing – Interest payable by Assessee/Government – Appeals to High Court/Supreme Court – Settlement Commission

Recent Amendments relate to Corporate Taxation
Faculty member will impart the knowledge on recent Amendments in Corporate taxation to the students and these components will not cover in the examination.

Note: Question Paper shall cover 60%Theory and 40% Problems.

Text Books:

1. Srinivasan .T 2019-20 Income Tax Law and Practice, Vijay Nicloe Imprints Limited, Chennai
2. Bhagavathi Prasad, 2019-20 Direct Taxes – Law and Practice, New Age International (P) Ltd. New Delhi.
3. Mehrotra and Goyal Sahitya 2019-20 Income Tax Law and Accounts, Bhavan Publications. New Delhi

Supplementary Readings:

1. Girish Ahuja and Ravi Gupta, 2019-20, Systematic Approach to Income tax, Bharat Law House Ltd., New Delhi.
2. Gaur V.P. and D.B. Narang 2019-20, Income Tax Law and Practice Kalyani Publishers, Ludhiana
3. Reddy T.S. and Y Hari prasad Reddy 2019-20, Income Tax Theory, Law and Practice – Margham Publications, Chennai
4. Ramesh Sharma 2019-20, Income tax Pleading, Practice, Bharath Publications, New Delhi
5. Vinod K. Singhania 2019-20 Students Guide to Income Tax – Taxmann Publications Pvt. Ltd, New Delhi.

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1								M									S	
CO2	M							M	M								S	
CO3	M				M		L	M									S	
CO4	L	M	M		M			M			L	M					S	
CO5	L	M	M	M		M	L	M			L	M			M		S	

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:

1. **Taxation of Business Entities I: Corporations**, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. **Rethinking International Tax Law**, Created by: Leiden University via Coursera, Taught by: SjoerdDouma, Frank Engelen, KeesRaad and Stefano Simontacchi.

Semester IV

19CAIC403: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Credits : 5

Hours : 75

Learning Objectives:

- LO1:** To enable the students to grasp the knowledge on principles and techniques of security valuation
- LO2:** To enable the students to have an understanding of different approaches to security analysis
- LO3:** To educate the students with the knowledge of portfolio management

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the conceptual frame work of security valuation and analysis
- CO2:** Analyze and apply various approaches to security analysis
- CO3:** Gain the knowledge about the portfolio theory
- CO4:** Familiarize with the application of portfolio theory for analysis
- CO5:** Understand the risk adjusted measures of performance evaluation

Unit I: Introduction and Security Valuation

Meaning – Features – Objectives of Investment – Types of Financial Securities - Risk – Meaning, Nature and Classification- Risk and Return Trade off - Valuation Models for Equity, Preference and Debt Securities.

Unit II: Security Analysis

Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches

Unit III: Portfolio Management

Meaning – importance- objectives and various issues in portfolio construction- revision of portfolio - Estimating rate of return and standard deviation of portfolio returns- Effects of combining securities- Markowitz risk – Return optimisation.

Unit IV: Portfolio Theory

Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimisation solution – Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. Capital market line (CML) - Security market line- Capital Asset Pricing Model (CAPM) – Characteristic Line

Unit V: Portfolio Performance Evaluation

Measure of return - risk adjusted measures of performance evaluation - market timing, evaluation criteria and procedures.

Recent Trends in Investment and Portfolio Management

Faculty member will impart the knowledge on recent trends in Investment and Portfolio Management to the students and these components will not cover in the examination.

Note: Question Paper shall cover 60%Theory and 40% Problems.

Text Books:

1. Bhalla V.K 2017, Investment Management, S. Chand and Co., New Delhi.
2. Prasanna Chandra 2013, Investment Analysis and Portfolio Management, McGraw Hill, New Delhi
3. Punithavathy Pandian 2015, Security analysis and Portfolio Management, Vikas Publishing House, New Delhi

Supplementary Readings:

1. Preeti Singh 2015, Investment Management, Himalaya Pub. Mumbai
2. William F. Sharpe 2016, Investment, Prentice Hal of India, New Delhi
3. Fisher and Jordan 2016, Security Analysis and Portfolio Management, Prentice Hall, New Delhi
4. Avadhani V.A. 2016, Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.
5. Jayabal G Nagarajan S 2018, Security Analysis and Port Folio Management, New Age Publications, Mumbai.

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	M	L	M		L		M	M					S	S				S
CO2	M	L			L	M	M		M			M			S			S
CO3	M	M				M												S
CO4		M				M		M										S
CO5	M	L	L	M	L		M	M	M			M						S

* L – Low, M - Medium, S - Strong

SUGGESTED MOOC COURSES:

1. **How to Save Money: Making Smart Financial Decisions**(edX), Created by University of California, Berkeley, Delivered by: EdX, Taught by: Terrance Odean.
2. **Portfolio and Risk Management** (Coursera), Created by: Indian School of Business (ISB), Delivered by: Coursera, Taught by: RamabhadranThirumalai.

Semester IV**19CAIP404: PROJECT AND VIVA VOCE****Credits: 8****Learning Objectives:**

- LO1:** To enable the students to gain practical exposure to working of various types of Business institutions
- LO2:** To equip the students themselves with the skills of organizing and running the business through various Business models
- LO3:** To engage the students themselves with the day to day working problems of Business Institutions and to gain knowledge based experience to resolve such Problems

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the working procedure of Business institutions on democratic basis
- CO2:** Assess the performance of ongoing Business institutions/Portfolio
- CO3:** Organize local specific Business institutions of their choice themselves
- CO4:** Audit the working and performance of Business institutions/Portfolio
- CO5:** Recommend suggestions for better performance of Business Institutions / Portfolio

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		S		M		M							S	M		S		S
CO2	S	S		M	M	M						S	S	M	S	S		M
CO3		S		M									S		M	M		M
CO4	S				M	M	S	L			L		S		M	M		M
CO5	S		M		M		S	L			L		S		M	M		M

* **L** – Low, **M** - Medium, **S** - Strong

Elective Courses
Department Electives (DE)

S. No	Course Code	Course Title
1.	19CODE205	Corporate Social Responsibility
2.	19CODE206	International Finance and Foreign Exchange
3.	19CODE207	International Logistics Management
4.	19CODE305	Goods and Services Tax
5.	19CODE306	Marketing of Financial Services
6.	19CODE307	Project Finance and Management

Semester II

19CODE205: CORPORATE SOCIAL RESPONSIBILITY

Credits : 3

Hours : 45

Learning Objectives:

- LO1:** To enable the students to understand the meaning and concept of Corporate Social responsibility
- LO2:** To enable the students to understand the preparation of Customer Relationship Reports
- LO3:** To impart the students to gain knowledge on principles and practice of CSR in Indian context

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Gain all essential and fundamental knowledge on the principles and practices of CSR in India.
- CO2:** Enhance the skill of implementation of CSR in their own enterprises as and when required
- CO3:** Augment the skill to bring up their start-ups.
- CO4:** Evaluate CSR activities
- CO5:** Tackle various issues relating to CSR audit

Unit I: Meaning of Corporate Social Responsibility (CSR)

Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance - Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

Unit II: CSR Policy under Sec. 135 of the Companies Act 2013

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013

Unit III: CSR Activities

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects –

Unit IV: Evaluation of CSR Activities

Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

Unit V: Audit and Standards CSR

CSR Audit; various issues relating to CSR Audit - Sustainability of CSR Audit - benefits of CSR audit - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010).

<p style="text-align: center;">Recent Trends in Corporate Social Responsibility</p>
<p>Faculty member will impart the knowledge on recent trends in Corporate Social Responsibility to the students and these components will not cover in the examination.</p>

Text Books:

1. Sanjay K. Agarwal 2017, Corporate Social Responsibility in India Sage Publications New Delhi.
2. Nancy Lee and Philip Kotler 2017, Corporate social Responsibility: Doing the most Good for your company, John Wiley and Sons, USA
3. Wayne Visser 2018, CSR 2.0 Transforming Corporate Sustainability and Responsibility, Springer Science and Business Media, USA

Supplementary Readings:

1. Mia Mahmudur Rahim 2015, Legal Regulation of Corporate Sustainability and Responsibility Springer Science and Business Media, USA
2. Christopher 2018, Sustainable Value: How the world's leading companies doing well by doing good Stanford University Press, USA
3. Ilangoan D and R.Durga doss 2018, Corporate Governance – An Insight, The United Publishers, Mangalore

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1								M	M	S					S			
CO2		L				M									S			M
CO3							M		M		M	M			S			
CO4				L		S		M	M		M				S			M
CO5			L												S			M

* L – Low, M - Medium, S - Strong

Semester II

19CODE206: INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

Credits : 3

Hours : 45

Learning Objectives:

- LO1:** To enable the students to gain knowledge on international financial Institutions and its Functions
- LO2:** To make the students to comprehend the foreign exchange dealings by commercial banks and RBI
- LO3:** To educate the students to understand and compute the exchange rates

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Appraise the fundamental knowledge on working of international financial Institutions in India.
- CO2:** Gain knowledge of role of international financial institutions like BIS and ADB
- CO3:** Monitor foreign exchange market movement
- CO4:** Recall the foreign exchange dealings by commercial banks and RBI.
- CO5:** Calculate and compute foreign exchange rates.

Unit I: Introduction

Significance and Importance of International Finance – Scope and Limitation –Foreign Aid – Indian Experience.

Unit II: International Financial Institutions

Organisation, Functions, Objective and working of International Bank for Reconstruction and Development (IBRD) and International Monetary Fund (IMF).

Unit III: Regional Financial Institutions

Objectives and Functions of International Development Association, International Finance Corporation – The Bank for International Settlements (BIS) and Asian Development Bank (ADB).

Unit IV: Foreign Exchange

Foreign Exchange – Meaning and Definition –Foreign Exchange Market – Authorised Dealers – Money changers – Foreign Exchange Dealings by Commercial Bank and Reserve Bank of India

Unit V: Rate of Exchange

Introduction – Factors influencing exchange rates – Direct rate and Indirect Rate — Exchange arithmetic – Computation of exchange rates.

Recent Trends in International Finance and Foreign Exchange

Faculty member will impart the knowledge on recent trends in International Finance and Foreign Exchange to the students and these components will not cover in the examination.

Text Books:

1. Alan C.Shapiro 2017, Multinational Financial Management, Prentice Hall of India, New Delhi
2. Bhalla,V.K 2016 International Financial Management, Anmol Pub., New Delhi.
3. Keshkamat,V.V-2015, Foreign Exchange: A Introduction, Vivek Pub., Mumbai

Supplementary Readings:

1. Balagopal, T.A.S 2016, Export Management, Himalaya Pub., Mumbai
2. Buckley 2016 Multinational Finance, PHI, New Delhi.
3. Jeevanatham 2016, Foreign Exchange and Risk Management, Sultan Chand, New Delhi.
4. Jeevanatham 2016, Foreign Exchange –Principles Practices and Control, Sultan Chand, and Sons, New Delhi.
5. Simha, SLN 2017, International Monetary Reforms, Vora and Co, Mumbai

Note: Theory Questions Only**Outcome Mapping**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1									L			M			S			
CO2											L				L			
CO3	M			M								M			M			
CO4									L			M			M			
CO5	M			M											M			

* **L** – Low, **M** - Medium, **S** - Strong

Semester II

19CODE207: INTERNATIONAL LOGISTICS MANAGEMENT

Credits : 3

Hours : 45

Learning Objectives:

- LO1: To acquaint the students with basic knowledge of business logistics
- LO2: To make the students to develop awareness about ocean transportation
- LO3: To enable the students to acquire knowledge on inventory management

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1: Understand the knowledge about the fundamentals and basic concepts of business logistics and supply chain
- CO2: Enlighten with the knowledge freight structure and practices in shipping
- CO3: Master over the procedure and principles of ocean transportation
- CO4: Understand the applicability of inventory management and warehousing Functions
- CO5: Apply the strategies for transportation and packaging

Unit I: Introduction to Business Logistics and Supply Chain

Business logistics and Supply Chain-Meaning-Importance-objectives and drivers Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make or Buy approach

Unit II: Structure of shipping

Structure – Types of ships-Operating systems-Characteristics liner and tramp operators-code of conduct for liner conferences, freight structure and practices-chartering principles.

Unit III: Developments in Ocean Transportation

Containerization: CFS and inland container depots, Multi-model transportation and CONCOR – Role of intermediaries including freight Agents, shipping agents, Container Agents.

Unit IV: Inventory and Warehousing

Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models-Risk pooling-Vendor managed inventory-Warehousing functions

Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing

Recent Trends in International Logistics

Faculty member will impart the knowledge on recent trends in International Logistics Management to the students and these components will not cover in the examination.

Text Books:

1. Natarajan L 2017, Logistics Supply Chain Management, Margham Publications, Chennai.
2. Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
3. Donold J Bolversox and Davis J. Closs 2016, Logistics Management: The Integrated Supply chain, Tata McGraw Hill., New Delhi.

Supplementary Readings:

1. Rahul V. Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016, Logistics Management PHI Learning, New Delhi
3. Donold Waters and Palgrake 2016, Logistics: An Introduction to Supply Chain Management, Mac Millan, New Delhi
4. Sarika Kulkarni and Ashok Sharma 2018, Supply Chain Management, Tata McGraw Hill Publishing Company, New Delhi
5. Harold Dyckhoff and Springer 2017, Supply Chain Management and Reverse Logistics, International Edition, New Delhi

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	M	M						M	M			L			S			
CO2	M	M						M	M			L			S			
CO3	M	L		M				M	M			M			S			M
CO4	M	S						M	M			M			S			
CO5	M			S											S			

* **L** – Low, **M** - Medium, **S** - Strong

Learning Objectives:

- L01:** To enable the students to understand the basic concept of indirect tax
- L02:** To provide the students basic knowledge of provisions of GST
- L03:** To educate the students with registration process, returns and payment procedure of GST

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Comprehend the fundamentals of indirect tax and need for GST
- CO2:** Understand the structure of GST and their schemes in practice
- CO3:** Disseminate various modes of registration of GST
- CO4:** Familiarize with the adjustment of debit and credit notes
- CO5:** Understand and apply the e-filing of GST in practice

Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

<p style="text-align: center;">Amendments in Goods and Services Tax made from Time to Time</p>

<p>Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.</p>

Text Books:

1. Balachandran V., 2018, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G .Goods and Services Tax Precept and Practice 2018, Centax Publications, New Delhi
3. Anandaday Mishra, 2017, GST Law and Procedure, Taxmann Publication, New Delhi

Supplementary Readings:

1. C.A.Raj K. Agarwal, 2017, Taxation and Indirect Taxes, Taxmann Publication, New Delhi
2. V.S.Datey, 2017, Goods and Services Tax, Taxmann Publication, New Delhi
3. Pullani and Maniyar, 2017, Goods and Services Tax, Law Journal, Bangalore Development Limited, New Delhi.

Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1												S	M	S				
CO2	M										M		M	S				
CO3													M	S				
CO4													L	S				
CO5			M	M									L	S				

* **L** – Low, **M** - Medium, **S** - Strong

Semester III

19CODE306: MARKETING OF FINANCIAL SERVICES

Credits : 3

Hours : 45

Learning Objectives:

- L01:** To acquaint the students with the concept and features of financial services.
- L02:** To enable students to learn the concept of market segmentation and buyer behaviour.
- L03:** To educate students with 7- Ps of services marketing mix.

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Explain the concept and features of financial services
- CO2:** Gain knowledge on segmentation strategy of marketing
- CO3:** Understand the significance of customer loyalty and product life cycle
- CO4:** Explain price and promotion strategy and protection of corporate image.
- CO5:** Describe 3 -Ps of service marketing

Unit I : Marketing Concept in Financial Services

Services Marketing-Concept-Features of Services Marketing-Need for applying Marketing Concept in Financial Services –Customer Services in Financial Marketing.

.Unit II : Market Segmentation and Buyer Behaviour

Financial Services Marketing-Environment-Market Segmentation in Financial Market-Buyer Behaviour with reference to Financial Services.

Unit III : Marketing Mix – Product and Place

Marketing Mix in Financial Services Markets-Product Development-Product Life Cycle-Branding related to Financial Services-Customer Loyalty-Place related issues in financial services

Unit IV :Marketing Mix – Price and Promotion

Pricing of financial services- Methods-Promotional Mix-Financial Advertising-Role of media-Corporate image-Publicity-Sales Promotion-Service Guarantee and Assurance.

Unit V : Marketing Mix- People, Procedure and Physical Evidence

Internal Marketing-Personnel for Financial Services-TQM-Procedural issues in Financial Services- Role in Service Delivery-Physical evidence in Financial Services.

Recent Trends in Marketing of Financial Services
Faculty member will impart the knowledge on recent trends in Marketing of Financial Services to the students and these components will not cover in the examination.

Text Books:

1. Balachandran S 2017, Customer Services Management Response Books, New Delhi.
2. Chawla A.S and Others 2016, Indian Banking towards 21st Century, Deep and Deep Publications , New Delhi.
3. Jha S.M 2016, Services Marketing Himalaya Publishing House, New Delhi

Supplementary Readings:

1. Rajeev Seth 2017, Marketing of Banking Services, MacMillan Publishing House, New Delhi.
2. Roland T Rust 2016, Services Marketing Addison Wesley, New York
3. Balaji B 2017, Service Marketing and Management S. Chand and Co, New Delhi

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PSO 6
CO1		L	M			M	L						S		M			
CO2	M	M					M						S		M			
CO3						M		L	M				S					
CO4	M	L	L	M		M	M	M	M									
CO5		M					M		M		M		S		M			

* **L** – Low, **M** - Medium, **S** - Strong

Semester III

19CODE307: PROJECT FINANCE AND MANAGEMENT

Credits : 3

Hours : 45

Learning Objectives:

- LO1:** To enable the students to understand the need for innovative projects
- LO2:** To make the students to gain knowledge on Net Work Analysis of PERT and CPM methods
- LO3:** To gain expert knowledge on monitoring of cost control and evaluate the project performance

Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the role of project manager in establishing a New Project.
- CO2:** Evaluate the project feasibility study of new project in the market
- CO3:** Gain the knowledge of Net Work Analysis of PERT and CPM methods.
- CO4:** Determine the cost control methods in project.
- CO5:** Conduct performance appraisal of project report.

Unit I: Project an Introduction

Meaning and Definition of Project – Features – Establishing a New Project – Organisation – Innovative Projects – Need for Project Management – Duties and Responsibilities of a Project Manager.

Unit II: Project Feasibility Study

Project Feasibility Study – Market or Demand analysis – Technical and Financial Analysis of Projects.

Unit III: Net Work Analysis

Minimization of Cost and Time of Projects – Net Work Analysis – PERT – Methods – CPM methods – Details.

Unit IV: Project Cost Control

Project Cost Control – Cost forecasting – Monitoring and Control of Costs – Estimation techniques – Factorial, Man-hour, unit rate and operational cost estimation.

Unit V: Project performance

Project performance – Indicators – Review of Project performance – Benefits – Project report – Project failures – Precautions and Practical guidelines.

Recent Trends in Project Management
Faculty member will impart the knowledge on recent trends in Project Management to the students and these components will not cover in the examination.

Text Books:

1. Choudhury, S 2016, Project Management, Tata McGraw Hill Pub., New Delhi
2. Kesava Rao, P.C 2017, Project Management and Control, Sultan Chand and Sons, New Delhi
3. Prasanna Chandra 2017, Project Preparation, Appraisal, Implementation Tata McGraw Hill (P)., New Delhi.

Supplementary Readings:

1. Goel, BB 2017, Project Management: Principles and Techniques Deep and Deep Pub., New Delhi.
2. Harvey Maylor 2017, Project Management, MacMillan India Ltd., New Delhi.
3. John M.Nicholas- 2018, Project Management for Business Technology, Prentice Hall of India, New Delhi.

Outcome 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	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		L			M			L	M		M	M	S		M		L	
CO2	M	S	M	M	M		M	L	L				S		M		M	
CO3	L	M			L	M	L						M					
CO4	M	S				L							S					
CO5	S	S	M	M	M	L	L	L	L		M	M	S		M		L	

* **L** – Low, **M** - Medium, **S** - Strong

Semester IV

19IPSCI406: CONSTITUTION OF INDIA

Self Study Course

Non Credit Course
Hours : 30

Learning Objectives: Students will be able to

LO1: To understand the basic features of Indian Constitution.

LO2: To grasp about the basic Rights and Duties of Indian Citizenry.

LO3: To ponder over the form of Indian Political System.

LO4. To have broad understanding about the pivotal provisions related with liberty, Equality and fraternity.

Course Outcomes:

After successful completion of the course, the students will able to:

CO1: Imbibe with the basic features of Indian Political System

CO2: Enlighten themselves with the rights and duties of Indian Citizens

CO3: Understand the significance of rule of law.

CO4: Inculcated with basic liberties.

Unit I : Constitution of India – Basic Features and Fundamental Principles

Making of Indian Constitutional Law and Constitutionalism- Historical Perspective of the Constitution of India –Salient features and Characteristics of the Constitution of India.

Unit II : Fundamental Rights and Duties

Scheme of Fundamental Rights-The Scheme of Fundamental Duties and its legal status-The Directive Principles of State Policy – Its Importance and Implementation.

Unit III : Legislative and Financial Powers of States

Federal Structure and Distribution of Legislative and Financial powers between the Union and the States-Parliamentary form of Government of India- The Constitution powers and States of the President of India.

Unit IV : Constitutional Amendments in India

The Historical Perspectives of the Constitutional Amendments in India – Emergency Provisions : National Emergency, President Rule- Financial Emergency.

Unit V : Fundamental Rights

Schemes of the Fundamental Right to Equality – Scheme of the Fundamental Rights to certain Freedom under Article 19 – Scope of the Right to Life and Personal Liberty under Article 21.

Recent Discussions on Indian Constitution in the Indian Parliament

Faculty Member will impart the knowledge on the discussions made in the parliament impacting the Indian society on the Indian Constitution to the students.

Text Books:

1. Bipan Chandra, Mridula Mukherjee, Aditya Mukherjee 2016., India After Independence 1947- 2000, Penguin Publishers, New Delhi.
2. Durga Das Basu,2018., Introduction to the Constitution of India, Prentice Hall, New Delhi.
3. Jogendra Yadav 2000, Transforming India: Dynamics of Democracy, Oxford University Press, New Delhi

Supplementary Readings:

1. The Constitution of India 1950 (Bare Act), Government of India Publications, New Delhi
2. Busi S.N Ambedkar B.R 2015, Framing of Indian Constitution , New Delhi
3. Jain M.P 2014 Indian Constitution Law, Lexis Nexis, London
4. Paul R.Brass 1999 The Politics of India Since Independence Cambridge University Press, London
5. Granvila Austin 2006 The Indian Constitution : Cornerstone of a Nation, Oxford University Press, New Delhi.