

Holy Cross College (Autonomous), Nagercoil-629004

Kanyakumari District, Tamil Nadu.

Nationally Re-Accredited with A⁺ by NAAC IV cycle – (CGPA 3.35)

Affiliated to

Manonmaniam Sundaranar University, Tirunelveli



DEPARTMENT OF COMMERCE

SYLLABUS FOR POSTGRADUATE PROGRAMME

Issued from the Deans Office

(With effect from the Academic year 2017–2020)

DEPARTMENT OF COMMERCE



Vision

To enhance holistic development in students, by giving training in intellectual, psychology, spiritual and social concerns to make them successful women leaders in the society.

Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in depth knowledge on the subject and to create self-awareness and social consciousness.

M.Com. Courses Offered

Semester	Subject Code	Title of the Paper	Hours/Week	Credits
I	PA1711	Core I: Organizational Behavior	6	4
	PA1712	Core II: Business Environment	6	4
	PA1713	Core III: Operations Research	6	4
	PA1714	Core IV: Corporate Accounting	6	5
	PA1715 PA1716	Elective: (a) Research Methodology (b) Strategic Management	6	4
II	PA1721	Core V: Accounting for Managerial Decisions	6	4
	PA1722	Core VI: Executive Skill Development	6	4
	PA1723	Core VII: Entrepreneurial Development	6	4
	PA1724	Core VIII: Advanced Financial Management	6	5
	PA1725 PA1726	Elective II: (a) Services Marketing (b) International Marketing	6	4
	LST172	Life Skill Training (LST)–I	-	1
III	PA1731	Core IX: Income Tax Law and Practice	6	5
	PA1732	Core X: Marketing Management	6	5
	PA1733	Core XI: Tourism Management	6	4
	PA1734 PA1735	Elective III: (a) Financial Services (b) Project Management	6	4
	PA17P1	Project	6	4
	PA1741	Core XII: Indirect Taxes	6	5
	PA1742	Core XIII: Advanced Cost Accounting	6	5

IV	PA1743	Core XIV: International Business	6	5
	PA1744	Core XV: Business Ethics	6	4
	PA1745 PA1746	Elective IV: (a) Financial Institutions and Markets (b) Banking and Financial Institutions	6	4
	LST174	Life Skill Training (LST)– II	-	1
	STP171	Summer Training Programme (STP)	-	1
		TOTAL	120	90

Semester I
Core I: Organizational Behavior
Sub.Code:PA1711

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To understand the conceptual frame work of management and organizational behaviour.
2. To understand the skills of the person towards the emerging challenges.

Unit I: Organizational Behavior

Organizational Behavior – Concept and Significance; Factors Influencing Individual Behaviour; Personality–Determinants ,Personality traits in fluencing OB; Perception– Perceptual process, Factors Affecting Perception, Perceptual ErrorsandDistortions.

Unit II: OB -The Emerging Challenges Managing Diversity Barriers to Accepting Diversity,

How to Manage Diversity Effectively, Committing Top Management to Diversity; Changing Demographics of Workforce; Changed Employee Expectations; Technology Transformation; Promoting Ethical Behaviour, Ethical Dilemmas, Managing Ethics.

Unit III: Motivation and Leadership

Theories of Motivation - Need Hierarchy Theory, Two Factor Theory, Alderfer’s ERG Theory, McClelland’s Learned Need Theory, Victor Vroom’s Expectancy Theory, Stacy Adams Equity Theory. Leadership: Concept; Theories - Trait Theory, Behavioural Theory, Fielder’s Contingency Theory, Harsey and Blanchard’s Situational Theory; Managerial Grid; Likert’s Four System of Leadership.

Unit IV: Organisational Culture, Creativity and Innovation

Meaning - Cultural Dimensions-How is culture Created? —Culture Artifacts; Sustaining the Culture; Effects of Culture; Changing Organizational Culture; Creativity in Organistions -Characteristics of Creative Individuals; Methods of Enhancing Creativity; Creativity inducing Factors; Innovation in Organizations -Innovative Process.

Unit V: Organizational Change and Development

Nature; Importance; Types; Forces—External, Internal; Resistanceto Change-Organization Level Resistance to Change, Group Level Resistance to Change, Individual Level Resistanceto Change, Force Field Theory of Change. Organizational Development-Pre-Requisites for OD, Situations Appropriate for OD, Action Research; OD-Interventions-Effectiveness of OD Programming; Managerial Implications.

**Semester I Core II: Business
Environment Sub.Code: PA1712**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To develop the ability to understand about business environment.
2. To impart knowledge on the dynamic nature of environment.

Unit I: Business Environment

Concept; Significance ; Nature of Business Environment; Elements of Environment—Internal and External; Environmental Analysis— Process of Environmental Analysis; Approaches to the Environmental Scanning and Monitoring Process; Techniques of Environmental Analysis; Importance; Limitation.

Unit II: Economic Environment

Significance; Elements; Economic Systems – Free Market Economy, Centrally- Planned Economy, Mixed Economy, Privatization and Market, Trusteeship Economy System; Economic Policies – Industrial Policy, Fiscal Policy, Monetary Policy, EXIM Policy; Public Sector and Economic Development; Economic Planning in India.

Unit III: Political and Legal Environment

Political System and Business Environment in India; Indian Constitutional Provisions on Business. Legal Environment – MRTP Act, FEMA and Licensing Policy; Competition Act

Unit IV: Socio-Cultural Environment

Elements: Social Institutions and System; Social Values and Attitudes; Cultural Environment – Features, Elements, Impact of Foreign Culture over Indian Business; Social Responsibility of Business - Concept; Changing Trends in Social Responsibility of Business; The Modern view of Social Responsibility; Dimensions of Social Responsibility.

Unit V: International and Technological Environment

Multinational Corporations; International Economic Institutions - WTO, World Bank, IMF and their importance to Indian business; Technological Environment - Factors influencing Technology; Technological Development; Foreign Technology VS Foreign Capital; Factors to be Considered for Appropriate Technology; India's Technological Process; Economic Reforms in India.

Semester I
Core III: Operations Research Sub.
Code: PA1713

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To equip students with the tools and techniques of Operations Research.
2. To provide skills in improving business practices.

Unit I: Basics of Operations Research

Operations Research – Characteristic Features – Techniques – Application of Operations Research – Computer Application of Operations Research – Limitations of Operations Research.

Unit II: Operations Research and Decision Making

Process – Decision Making Under Certainty: Linear Programming (Graphical Method Only), Input Output Analysis, Goal Programming and Inventory Models (Theory Only) – Decision Making Under Uncertainty: Maximax Criterion, Maximini Criterion, Minimax Regret Criterion, Hurwicz Criterion, Laplace Criterion, – Decision Making Under Risk: Expected Monetary Value, Expected Opportunity Loss, Expected Value of Perfect Information – Decision Tree Technique (Simple Problems).

Unit III: Transportation and Assignment Problems

Transportation – Formulation and Solution of Transportation Models – Optimality Analysis in Transportation, Assignment Models – Definition – Formulation and Solution of Assignment Models.

Unit IV: Game Theory

Game Theory – Useful Terminology – Rules for Games Theory – Pure Strategy – Mixed Strategies (2x2) Games – Mixed Strategies (2 x n games, m x 2 games) – Dominance Rule – Graphical Method – Application and Limitations of Game Theory.

Unit V: Simulation

Simulation – Advantages and Disadvantages of Simulation Techniques – Monte Carlo Method – Application of Simulation Techniques (Simple Problems Only) – Initial Basic Feasible Solution – Testing for Optimality: MODI Method.

Semester I
Core IV: Corporate Accounting Sub
.Code: PA1714

No. of Hours Per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To provide an in-depth knowledge on accounts for different types of organisation.
2. To train the students in exercising sound moral judgment in all accounting activities.

Unit I: Shares and Debentures

Shares – Types of Shares – Issue of Shares (at discount, premium, forfeiture and reissue) – Redemption of Preference Shares – Debentures – Types of Debentures – Issue of Debentures – Redemption of Debentures.

Unit II: External and Internal Reconstruction Amalgamation –

Absorption and External Reconstruction – Internal Reconstruction of Companies – Alteration of Share Capital – Capital Reduction Account.

Unit III: Liquidation and Accounting Standards

Statement of Affairs – Liquidator's Final Statement of Account – Accounting for

Indian Accounting Standards – Accounting Price Level Changes – Accounting Standards – Objectives – Need – International Accounting Standards – Standards for Business Enterprises: Level I, Level II and Level III classifications.

Unit IV: Holding Companies

Accounts for Holding and Subsidiary Companies – Minority Interest – Cost of Control – Unrealised Profit – Inter-Company Owings.

Unit V: Final Accounts Final Accounts of Joint Stock Companies –

Accounts for Banking Companies and Insurance Companies (New Format).

**Semester I Elective I(a): Research
Methodology Sub.Code: PA1715**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To familiarize the students with the Methodology of Research.
2. To help the students to collect the data as well as to prepare research report.

Unit I: Introduction to Research

Research: Objectives-Motivations in Research-Types and Methods-Research Process - Criteria of Good Research.

Unit II: Research Problem and Design

Selecting the problem - Defining the problem - Sources - Criteria for Good Research Problem - Research Design: Need for Research Design - Features of a Good Design - Different Research Design.

Unit III: Data Collection and Sample Design

Primary data; Observation method – Interview method – Questionnaire – Interview Schedule – Differences between Questionnaire and Schedules-Other methods–Secondary Data: Characteristics – Methods -Case Study - Sample Design; Steps – Characteristics - Types of Sampling.

Unit IV: Processing and Analysis of Data

Processing – Editing - Coding – Tabulation - Analysis of Data; Average – Correlation -Regression - Chi-square Test - Garrets Ranking – Testing of Hypothesis; Null Hypothesis-Alternative Hypothesis- Procedure for Hypothesis Testing.

Unit V: Report Writing

Significance of Report Writing - Steps in Writing Reports- Oral Presentation - Layout of Research Report-Types of Report –Footnotes-Appendix:-Norms for Using Index and Bibliography- Introduction to SPSS –Creation of Variables–Data Window –Variable Window.

Reference Books

1. Kothari, C.R. (2006). *Research Methodology*. (3rd ed). New Delhi: New Age International Private Limited Publishers.
2. Saravanel, P. (2014). *Research Methodology*. (16th ed). Allahabad: Kitab Mahal Publication.
3. Donald, R. Cooper. (2006). *Business Research Methods*. (9th ed). Delhi: Tata McGraw-Hill Publishing Company Limited.
4. Anderson et al. (2002). *Thesis & Assignment Writing*. (1st ed). United States: John Wiley & Sons.
5. Panneerselvam, R. (2009). *Research Methodology*. (5th ed). New Delhi: PHL Learning Private Limited.

Semester I
Elective I(b): Strategic Management Sub.
Code: PA1716

No. of Hours per Week	Credits	Total No. Of Hours	Marks
6	4	90	100

Objectives

1. To enhance decision making abilities of students in situations of uncertainty.
2. To help the students to analyze and evaluate critically real life company situations.

Unit I: Introduction to Strategies

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

Unit II: Strategic Management

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

Unit III: Strategy Analysis

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

Unit IV: Strategy Formulation and Implementation

Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership Strategy Implementation, Strategic Business Units (SBUs).

Unit V: Strategic Control and Evaluation

Introduction, Strategy Evaluation, Strategic Control, Difference Between Strategic Control and Operational Control, Concept of Synergy and its Meaning, Key Stakeholder's Expectations.

Reference Books

1. Azhar Kazmi., & Adela Kazim. (2016). *Strategic Management*. (4th ed). United States: McGraw Hill Education.
2. Thomas, L., Wheelen. & David Hunger, J. (2009). *Concepts in Strategic Management and Business Policy*. (2nd ed). New Delhi: Tata McGraw-Hill Publishing Company Ltd.
3. Fred, R., & David. (2003). *Strategic Management Concept and Cases*. (9th ed). Delhi: Pearson Education.
4. Azhar Kazim. (2002). *Business Policy and Strategic Management*. (1st ed). New Delhi: Tata McGraw Hill Publishing Company Limited.
5. Upendra Kachru. (2006). *Strategic Management Concepts and Cases*. (11th ed). New Delhi: Excel Books.

**SemesterII CoreV:Accounting for
Managerial Decisions Sub.Code:PA1721**

No. of Hours Per Week	Credits	Total No. Of Hours	Marks
6	4	90	100

Objectives

1. To help the students to understand the accounting concepts of managerial decisions.
2. To provide students to prepare budget as well as financial statements.

UnitI:Management Accounting

Management Accounting – scope – objectives – advantages – limitations – tools and techniques of management accounting– management accounting vs financial accounting and cost accounting– role and responsibilities of management accountants.

UnitII:Ratio Analysis

Interpretationoffinancialstatements–classificationofratios-ratioanalysis–Profitability ratios – turn over ratios – financial ratios/ solvency ratios - inter firm and intra firm comparison.

UnitIII:Budget and Budgetary Control

Introduction – Essentials of successful budgetary control – Classification of Budgets –Sales budget, Production budget, Material budget, labour budget, overhead budget, Research and Development budget, Capital Expenditure budget, Cashbudget, Flexible budget, Master budget, Performance budgeting and Zero base budget.

UnitIV:Fund Flow and Cash Flow Statement

FundFlowStatement–concept,importance,limitations,transactionanalysis;preparation of fund flow statement – working capital statement, schedule of changes in working capital, fund flow statement –funds from operations, external sources of funds, applications of funds; statement of changes in financial position.

Cash Flow Statement – Introduction – classification of cash flows – preparation of cash flow statement as per Indian AccountingStandard3.

UnitV:Human Resource Accounting and Inflation Account

Human Resource Accounting – Objectives – Methods – Advantages - Objections against Human Resource Accounting – Inflation Accounting - Methods of Accounting for changing prices-Determination of profit– Merits -Demerits of inflation account.

Reference Books

1. Reddy,T.S.,&HariPrasadReddy,Y.(2015).*ManagementAccounting*.(5thed).Chennai:Margham Publication.
2. Pillai,R.S.N.,&Bagavathi,V.(2016).*ManagementAccounting*.(3rded).NewDelhi:S.Chand.
3. Murthy,A.,&Gurusamy,S.(2013).*ManagementAccounting*.(1sted).Chennai:VijayNicoleImprintsprivatelimited.
4. Pandey,I.M,(2007).*ManagementAccounting*.(3rded).Delhi:VaniPublication.
5. Dr.EugineFranco,C.(2016).*ManagementAccounting*.(1sted)Chennai:CharulathaPublications.

Note:Thequestion paper mustinclude30 marks theoryand 40 marksproblem

Semester II
Core VI: Executive Skill Development
Sub. Code: PA1722

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To help the students to develop soft skill for overall personality development.
2. To motivate the students to achieve extraordinary performance.

Unit I: Soft Skills & Self Discovery

Introduction-What are Soft Skills?–Importance–Attributes–Negotiating–Essentials

- Purpose - Exhibiting your Soft Skills - Identifying your Soft Skills - Improving your Soft Skills
- Will formal training enhance your Soft Skills – Soft Skills training - Train yourself - Top 60 soft skills
- Practicing soft skills - Measuring attitude.

Unit II: Developing Positive Attitude & Mind Power

Introduction – Meaning - Features of attitudes - Attitude and behavior - Formation of attitude - Change of attitudes - What can you do to change attitude? - Ways of change attitude in a person - Attitude in a workplace- The power of positive attitude- Developing positive attitude - Obstacles in developing positive attitude - Staying positive / negative - Overcoming negative attitude - Negative attitude and its results - Mind Power – Meditation- Benefits of Meditation and Mind power.

Unit III: Body Language & Personality Development

Introduction of body language– Origin-Voluntary and involuntary - voluntary body language –Purpose – Types - Parts of body language – Uses - Body language in building interpersonal relations – Reasons - Personality Development - Definition – Character – Attitude – Behaviour -Types – SWEAR Analysis - Good behavior - Will & Determination – Smartness - Moral values -Personal values- Social values–Inspiration–Intelligence-Tips for personality development.

Unit IV: Time & Stress Management

Introduction – Rules - Take a good look at the people around you - Examine your work – Sense of time management-Time is money-Features of time–Three secrets of time management- Time management matrix–Analysis-Effective scheduling-Grouping of activities – steps – Difficulties - Way to find free time - Time management tips to students -Concept of positive and negative aid to Stress Management – Kinds – Sources - Behaviour identified with stress-Assessing the existence of stress -Tips to overcome stress.

Unit V: Career Planning & Management

Introduction -Career Planning Cycle – Benefits - Guidelines for choosing career – Myths about choosing a career - Tips for successful career planning - Developing career goals – Final thoughts on career planning – Things one should know while starting career and during his career - Career Management.

Reference Books

1. Dr. Alex, K. (2009). *Soft Skills*. (3rd ed). New Delhi: S. Chand Publishing (P) Ltd.
2. Dr. Bhaskara Reddi. (2004). *Soft Skills & Life Skills*. (1st ed). Hyderabad: BSC Publishers & Distributors.
3. Singh, S.R. (2012). *Time Management*. (1st ed). New Delhi: APH Publishing Corporation.
4. S. Hariharan, N., Sundararajan, S.P., & Shanmugapriya. (2010). *Soft Skill*. (1st ed). Chennai: MYPP Publishers.
5. Jeff Butterfield. (2013). *Soft Skills For Every One*. (1st ed). New Delhi: Cengage Learning India Limited.

**Semester II Core VII: Entrepreneurial
Development Sub.Code: PA1723**

No. of Hours Per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To impart basic entrepreneurial skills in promoting industries.
2. To explore new vistas of entrepreneurship and to generate innovative business ideas.

Unit I: Concept of Entrepreneurship

Evolution-need-characteristics-functions-importance-types of entrepreneur-copreneurs-intrapreneurs-ultrapreneurs-motivational factors: Internal and external-factors influencing the growth of entrepreneurship-barriers to entrepreneurship- growth of entrepreneurship in India-role of entrepreneurship in economic development.

Unit II: Entrepreneurial Competencies

Meaning – types of entrepreneurial competencies – Major entrepreneurial competencies – Developing entrepreneurial competencies. Qualities of a successful entrepreneur – achievement motivation

Unit III: Special Cases of Entrepreneurship

Women entrepreneurs – concept – growth – reasons for the slow growth of women entrepreneurship – functions – problems – schemes supporting women entrepreneurs. Rural entrepreneurship – growth – problems – developing schemes .Government as entrepreneur.

Unit IV: Opportunity Identification and Selection of Business

Need – environmental dynamics and change – business opportunities in various sectors – identification of business opportunity – idea generation – product identification – opportunity selection – steps in setting up of a small business enterprise – business plan – formulation of business plan – contents – significance – measures taken by the government for the promotion of MSMEs.

Unit V: Institutions and Schemes Supporting Entrepreneurs

Small industries development organization (SIDO) – National Institute for Entrepreneurship and Small Business Development (NIESBUD) – Entrepreneurship Development Institute of India (EDII) – Technological consultancy Organizations (TCOs) – Khadi and Village Industries Commission (KVIC) – National Science and Technology Entrepreneurship Development Board (NSTEDB): objectives and functions – Integrated Infrastructural Development Scheme (IIDS) – Marketing Development Assistance Scheme (MDAS) – Preferential Government purchases.

Reference Books

1. Dr. Khanka, S.S. (2014). *Entrepreneurial Development*. (2nd ed). New Delhi: S. Chand.
2. Vasantha Desai. (2006). *Dynamic of Entrepreneurial Development and Management*. (1st ed). Mumbai: Himalaya publishing House.
3. Gupta, C.B., & Sreenivasan, N.P. (2006). *Entrepreneurial Development*. (1st ed). New Delhi: Sultan Chand.
4. Badi, R. V., & Badi, N. V. (2006). *Entrepreneurship*. (1st ed). New Delhi: Vrinda Publications.
5. Jayashree Suresh. (2013). *Entrepreneurial Development*. (5th ed). Chennai: Margham Publication.

Semester II
Core VIII: Advanced Financial Management
Sub.Code:PA1724

No.of Hours per Week	Credits	Total no.of Hours	Marks
6	5	90	100

Objectives

1. To enable the students to learn the principles of financial management.
2. To provide a theoretical frame work and to analyze the problems of financial management.

Unit I: Financial Management

Meaning, nature and scope of finance – finance functions – financial goal – profit Vs wealth maximization – Objections; Organisation of the Finance functions: Finance decisions –Investment–financing and dividend decisions– Role of financial Manager.

Unit II: Investment Decision

Investment in fixed assets– capital budgeting ;Nature of investment decisions .Investment evaluation criteria– Netpresent value(NPV),Internal Rate of Return(IRR),Average Rate of Return - Profitability index - andpayback period – Net Present Value and Internal Rate of Return comparison–Capital rationing–Riskanalysis in capital budgeting.

Unit III: Cost of Capital and Dividend Decisions

Meaningandsignificanceofcostofcapitalinfinancialdecisions–Determiningcomponent – cost of capital: cost of debt, cost of preference capital. Cost of equity and cost of retained capital - Computation of Composite Cost of Capital. Capital structure Theories – MM approach ,Walter’s Model and Gordon’s Model.

Unit IV: Operating and Financial Leverage

Meaning and measurement of leverage – Effects of operating and financial leverage on profit; Analysing alternate financial plan – Combined financial and operating leverage. Earning before Interest and Tax & Earning Per Share analysis.

Unit V: Management of Working Capital Meaning, Significance and types of working capital ;Need for Working Capital-Calculating operating cycleperiod and estimation of working capital requirements - Financing of working capital and norms ofbank finance - Sources of working capital - Factoring services -Dimensions of working capitalmanagement.

Note: The question paper must include 30 marks theory and 40marks problem(simple problems only)

Reference Books

1. Khan&Jain.(1993). *FinancialManagement*. (4th ed).New Delhi:TataMcGrawHills.
2. Chandra&Prasanna.(2015).*FinancialManagement*.(9thed).NewDelhi:TataMcGrawHills.
3. Pandey,I.M.(2005).*Financial Management*.(10thed). New Delhi: Vikas Publishinghouse.
4. Srinivasan Murugan. (2013). *Financial Management*. (1sted). New Delhi: VrindaPublications.
5. Murthy,A. (2013).*FinancialManagement*.(4th ed).Chennai:MarghamPublications.

Semester II
ElectiveII(a):Services Marketing
Sub.Code:PA1725

No.of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To impart an in-depth knowledge of Service Marketing.
2. To help the students to develop effective service marketing strategies.

UnitI: Introduction to Service Marketing

Services: The concept – Goods and services: A comparative analysis - Myths-features -Reason why marketing of services - Service marketing Mix – Significance of service marketing -The behavioural profile of user – Marketing Information System– Emerging key services.

UnitII: Bank Marketing

Concept – Users of Banking Services – MIS for banks – significance of MIS to the Banking organization–Market Segment– Marketing Mix for the Banking Service–product mix - promotional mix–price mix–place mix-the people–Bank Marketing in Indian perspective.

UnitIII: Insurance Marketing

Concept – Users of Insurance Services – The behavioural profile of users – Market segmentation in insurance organization - Significance – Impact of Technology on the Insurance sector - E-Insurance– MIS for Insurance organizations - Insurance Product –Formulation of Marketing Mix for Insurance organizations - Product mix – Promotion mix – Place mix - Price mix–Extended Marketing mix in Insurance

UnitIV: Mutual Funds Marketing

Concept - Mutual funds services - Types of Mutual Funds - Mutual Funds Marketing -Users of MF Services and their behavioural profile - Market segments for Mutual Funds –Managing Information for Mutual Funds services – Marketing Mix for Mutual Funds services -product mix - promotional mix – price mix – place mix - Portfolio services marketing in Indian perspective

UnitV:Portfolio Services Marketing

Concept – Portfolio Management Services: The Portfolio Managers – Market segmentation-Information for Portfolio–Decisions-Marketing Mix-product mix-promotional mix – pricing/ fee – place mix - Portfolio services marketing in Indian perspective

Reference Books

1. Jha, S.M. (2011). *Services Marketing*. (1st ed). New Delhi: Himalaya Publishing House.
2. Christopher Hovelock., Jochen Wirtz., Jayanta Chatterjee. (2011). *Services Marketing (People, Technologies, Strategy)*. (7th ed). New Delhi: Pearson Education.
3. Gupta, C.B., Rajan Nair, N. (2009). *Marketing Management*. (13th ed). New Delhi: Sultan Chand & Sons.
4. Ravi Shankar. (2008). *Services Marketing*. (6th ed). New Delhi: Excel Book.
5. Natarajan, L. (2014). *Services Marketing*. (1st ed). Chennai: Margham Publications.

Semester II
Elective II (b): International
Marketing Sub.Code: PA1726

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To acquaint students with the conceptual framework of international marketing.
2. To enable the students to be employable in other countries.

Unit I: Introduction to International Marketing

International marketing - Special problems - Reasons for motives of International marketing - International orientations - Internationalization stages - International marketing

decisions - Scope of marketing Indian products abroad - Participants in International marketing - Future of International marketing.

Unit II: International Marketing Environment

Economic environment - Social environment - Demographic environment - Political and Government environment - Technological environment - International trading environment - Trade barriers: Tariff - Non-tariff barriers - State trading - Trading Blocs & growing Intra - regional trade - International legal environment.

Unit III: International Product Decisions

Product - Product mix - Product life cycle - New product development - Branding - Packaging & Labelling - Functions - Importance - Factors influencing packaging decision - Product strategies - Communication strategies - Globalisation vs. Localisation - Special considerations in international marketing.

Unit IV: International Pricing Decisions

Pricing - objectives - Factors affecting pricing decisions - Methods/approaches - Transfer pricing - Dumping - Steps in pricing - Export price quotations and Incoterms - Information required for export pricing.

Unit V: Distribution Channels

Types of channels - International channel system - Direct exports - Indirect exports - Types of foreign intermediaries - Distribution policy - Distribution issues - Channel conflict - Channel decisions - Control of international distribution channel members - Physical distribution management - Distribution strategies - Factors influencing selection of channel.

Reference Books

1. Francis Cherunilam. (2004). *International Marketing*. (7th ed). Mumbai: Himalaya Publishing House.
2. Srinivasan, R. (2011). *International Marketing*. (3rd ed). New Delhi: PHI Learning Private Limited.
3. Vasudeva, P.K. (2006). *International Marketing*. (1st ed). New Delhi: Excel Books.
4. Warren Keegan, J. (2013). *Global Marketing Management*. (8th ed). New Delhi, Prentice Hall.
5. Svend Hollensen, (2016). *Global Marketing*. (7th ed). United Kingdom, Pearson Education Limited.

Core IX: Income Tax Law and Practice
Sub. Code: PA1731

No. of Hours Per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To instill confidence in students in the computation of tax liability of individuals, firm and companies.
2. To enable the students to deal with income tax filing with confidence.

Unit I: Basic Concepts & Definitions (only theory)

Income – Person – Assessee - Assessment year - Previous year - Exempted incomes - Residential status of an assessee – Concepts - Different heads of income - Set off and carry forward losses - Clubbing of incomes - Tax evasion - Tax avoidance - Tax Planning - Differences between Tax evasion, Tax avoidance and Tax planning – Bond washing transaction.

Unit II: Assessment of Individuals

Introduction – Gross Total Income of an individual – Deductions from Gross Total Income (GTI) From Sec 80C-80U - Computation of Taxable income – computation of Tax liability – Computation of Rebate and Relief.

Unit III: Assessment Procedure (only theory)

Return of Income - Voluntary Return - Compulsory Return - Preparation of Return Manually - E-Filing – Steps – Advantages - Online Filing of Return - Tax Deducted at source – Other provisions - types of return - Exemption – Permanent Account Number (PAN) – Assessment - Types of assessment.

Unit IV: Assessment of Firms

Meaning of partnership – kinds – Assessment of a firm – computation of total income of a firm – computation of income of partner from the firm.

Unit V: Assessment of Companies

Introduction – classification of companies – computation of Gross Total Income of a company - assessment of company – Minimum Alternate Tax (MAT) – Computation of book profit for MAT purpose.

Problem & Theory-

40:

30 Reference Books

1. Dr. Hariharan. N. *Income Tax Law and Practice*. Chennai: Vijay Nicole Imprints Private Limited for the relevant assessment year.
2. Dr. Mehrotra H.C., (2016). *Income Tax Law and Accounts*. (54th ed). Agra: Sahitya Bavan Publication.
3. Dr. Vinod Singhania. K & Dr. Kapil Singhania. (2016). *Direct Taxes Law & Practice*. (56th ed). New Delhi: Taxmann Publication.
4. Reddy T.S., & Y. Hari Prasad Reddy. (2015). *Income Tax Theory Law & Practice*. (14th ed). Chennai: Margham Publications.
5. Dr. Hariharan. N. (2014). *Income Taxes Law & Practice*. (9th ed). Chennai: Vijay Nicole Imprints Private Limited.

**Semester III Core X: Marketing
Management Sub.Code: PA1732**

No. of Hours per Week	Credits	Total No. Of Hours	Marks
6	5	90	100

Objectives

1. To understand the conceptual frame work of marketing and its applications.
2. To inculcate the marketing skills and techniques.

Unit I: Introduction

Concept; Nature; Scope and Importance of Marketing; Marketing Concept and its Evolution; Marketing Mix; Strategic Marketing Planning an overview.

Unit II: Market Analysis and Selection

Marketing Environment – Macro and Micro Components and their Impact On Marketing Decisions; Market Segmentation and Positioning; Buyer Behaviour; Consumer Verses Organizational Buyers; Consumer Decision. Making Process.

Unit III: E-Marketing and E-Advertising

E-Marketing-Advantages; E-Marketing Mix-Product. Price. Place; E-promotion; Marketing Strategies. E-Mail Marketing Strategies. Affiliate Marketing Strategy. Vital Marketing Strategy. Brand Marketing Strategy. E-Advertising. Online Display Advertising; Format for Web Advertising; Intelligent Agents. Features of Intelligent Agents. Advantages for Buyers and Sellers.

Unit IV: Ethics in Marketing

Ethics In Marketing; Consumer Rights; Marketing Strategies and Ethics; Unethical Practices in Marketing; Establishing Standards-Agmark. ISI; Product Related Issues; Competition Related Ethics. Pricing; Product Liabilities; Ethics in Advertising.

Unit V: Marketing Information System and Marketing Research

Characteristics. objectives – Elements – Need for MIS – Classification of MIS – Marketing Research – Scope of Marketing Research – Importance – Marketing Research process – Limitations.

Reference Books

1. Sherlekar. S.A. (2003). *Marketing Management*. (1sted). New Delhi: Himalaya Publishers.
1. Philip Kotler. (2009). *Marketing Management*. (8thed). New Delhi: Prentice Hall of India (P) Ltd.
2. Agarwal R.C. Lakshmi Narain Agarwal. (2003). *Marketing Management*. (3rded). Mumbai: Virinda Publication (P) limited.
3. Pillai R.S.N. and Bagavathi. (2007). *Modern Marketing Principles and Practice*. (1sted). New Delhi: S. Chand & Company Limited.
4. Ramaswamy and Namakumari. S., (2009). *Marketing Management*. (1sted). New Delhi: MacMillan India.

Semester III
Core XI: Tourism Management Sub
.Code: PA1733

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To provide knowledge to students on travel, tourism and travel management
2. To make the students aware of tourist destination and impact of tourism

Unit I: Nature and Components of Tourism.

Definition – Basic Components – Elements – Geographical Components – Geographical Resources – Customer Care – Social Tourism - Domestic Tourism – World Tourism- General Patterns.

Unit II: Historical Development and Travel Motivations

Early Developments- Travel Accounts - Early pleasure travel– The Grand Tour–Annual Holiday – Railway links- Ocean lines – Sea side Resort Development- Development of Air Transport– Emergence of Industrial Societies– Evolution of Demand for Tourism– Growth – Factors- Travel Motivations – Trade and Commerce as a Motivation.

Unit III: Tourism Planning and Accommodation Tourism Planning Process– Assessment of Tourist Demand– Environmental Dimensions– Tourism Environmental policy– Carrying capacity– Sustainability– Conservation Policy Accommodation: Definition- Categories Supplementary– Registration– Classification– Volume and Use– Changing profile

Unit IV: Information Technology in Tourism Modern Media Techniques– Networking– Internal Tourism– Computer Technology– Computer in Air Cargo– Advantage to Travel Agents– Computer in Airlines– Computer Reservation System (CRS) Computer in Hotels – Hotel and Global Distribution System (GDS)

Unit V: Tourism in Kanyakumari Tourism: Growth– demand– Tourist Destinations– Impact; economic, socio, cultural & environment– future trends in tourism– eco tourism

Reference Books

1. Bhatia, A.K. (2001). *International Tourism Management*. (1st ed). New Delhi: Sterling Published Private Limited.
2. Ratandeeep Singh. (2004). *Tourism Marketing*. (1st edition) New Delhi: Kanishka Publishers Distributors.
3. Mohammed Zulfikar. (2005). *Tourism and Hotel Industry*. (1st ed). New Delhi: Vikas Publishing House Pvt Ltd.
4. Sharma, K.K., (2005). *Tourism and Development*. (1st ed). New Delhi: Sarup and Sons
5. Bhatia, A.K. (1991). *International Tourism*. (1st ed). New Delhi: Sterling Published Private Limited.

Semester III
Elective III(a): Financial Services
b. Code: PA1734

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To enable the students to gain in-depth knowledge about the financial services.
2. To enhance the students to gain skills that must be transferable to the workplace.

Unit I: Financial Services

Meaning, Scope and Innovations – Meaning – Features – Importance - Classification of Financial Service Industry - Scope of Financial Services - Causes for Financial Innovation - Financial Services and Promotion of Industries - New Financial Products and Services - Innovative Financial Instruments - Classification of Equity Shares - Challenges facing the Financial Service Sector - Present Scenario.

Unit II: Merchant Banking

Introduction – Definition – Origin - Merchant Banking in India - Merchant Banks and Commercial Banks - Services of Merchant Banks - Merchant Bankers as Lead Managers - Qualities required for Merchant Bankers - Guidelines for Merchant Bankers - Merchant Bankers Commission - Merchant Bankers in the Market Making Process - Progress of Merchant Banking in India - Problems of Merchant Bankers - Scope for Merchant Banking in India.

Unit III: Hire Purchase

Features of Hire Purchase Agreement - Legal Position - Hire Purchase Agreement - Hire Purchase and Credit Sale - Hire Purchase and Installment Sale - Hire Purchase and Leasing - Origin and Development - Banks and Hire Purchase Business - Bank Credit for Hire Purchase Business.

Unit IV: Leasing

Concept of Leasing - Steps Involved in Leasing Transaction - Types of Lease - Installment Buying, Hire Purchase and Leasing - Advantages of Lease - Disadvantages of Leasing - History and Development of Leasing - Legal Aspects of Leasing - Contents of a Lease Agreement - Income Tax provisions relating to Leasing - Sales Tax provisions pertaining to Leasing - Accounting treatment of Lease - Method of ascertaining Lease Rentals - Other Factors influencing Buy/Borrow or Lease Decision - Structure of Leasing Industry - Problems of Leasing - Prospects.

Unit V: Venture Capital

Concept of Venture Capital - Features of Venture Capital - Scope of Venture Capital - Importance of Venture Capital - Origin - Initiative in India – Guidelines - The Indian Scenario - Present Position - Suggestions for the Growth of Venture Capital Funds - Nitin Desai Committee's Recommendations.

Reference Books

1. Gordon, E., Natarajan, K. (2014). *Financial Markets and Services*. (9th ed). Mumbai: Himalaya Publishing House.
2. Bhole, L.M. (2006). *Financial Institutions and Markets*. (6th ed). Delhi: Tata McGraw Hill.
3. Dr. Sawalia Bihari Verma. (2010). *Indian Financial System*. (1st ed). New Delhi: Sultan Chand & Sons.
4. Khan, M.Y. (2006). *Financial Services*. (3rd ed). New Delhi: Tata McGraw Hill.
5. Maria Inigo, R. (2012). *Financial Markets and Services*. (1st ed). Delhi: Tata McGraw Hill.

Semester III
Elective III(b): Project
Management Sub.Code: PA1735

No. of Hours Per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To enable students in preparation, appraisal, review and monitoring of projects.
2. To improve the leadership quality among the students.

Unit I: Introduction to Project and Project Management

Project Characteristics. Taxonomy. Types. Uses. Responsibilities of the project manager. Project Management – Needs – Project Life Cycle – Scope – Models – Importance – Essentials. Benefits. Process – Problems with project – Attributes of Successful Project Management.

Unit II: Project Formulation

Project Identification and formulation - How to start a new venture. Idea Generation – Sources – Pre-Feasibility Study – Objectives – Area of Preliminary Screening – Support Study - Project Feasibility Study or Detailed Study. Differences- components. Detail study report (DPR).

Unit III: Project Demand and Technical Analysis

Objective Specification. Collection of data. Market Survey – Market Description. Demand Forecasting. Methods. Market Planning. Technical analysis. Objectives. Activities – Charts and layouts. Work schedule. Cost of a project.

Unit IV: Project Financing and Appraisal

Sources – Role of financial institutions in project financing – Activities involved in financial analysis – Financial Evaluation of Project. Methods of appraisal under certainty and risk of uncertainty. Project appraisal techniques. Market Appraisal. Technical Appraisal. Financial Appraisal

Unit V: Social Cost Benefits and Network Analysis

Objectives – Kinds. Stages. Approaches. – Environmental analysis. Components. Process. Program Evaluation and Review Technique (PERT) and Critical Path Method (CPM). Scheduling to match availability of manpower – Measures of variability and probability of completion by specified data. Project implementation practices in India.

Reference Books

1. Beena Agarwal & Shyam S., Agarwal. (2011). *Project Management*. (1st ed). New Delhi: Vagu Education of India.
2. Bhattacharjee. S.K., (2008). *Fundamentals of PERT/CPM and Project Management*. (3rd ed). Delhi: Khanna Publication.
3. Bhavesh M. Patel. (2007). *Project Management*. (1st ed). Chennai: Vikas Publishing House Pvt Ltd.
4. Clifford F., Gray & Erik W., Larson
(2007). *Project Management*. (1st ed). New Delhi: Tata McGraw-Hill.
5. Dr. Natarajan. L. (2012). *Investment Management*. (1st ed). Chennai: Margham Publication

**Semester IV Core XII: Indirect
Taxes Sub.Code: PA1741**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To enable the students to understand the basic indirect tax system in India.
2. To provide students with a knowledge of principles and provisions of GST and Customs Law

Unit I: Introduction to Indirect Taxes

Indirect Taxes - Meaning - Special features – Types - Merits - Demerits - Major reforms in indirect taxation in India – Direct Tax Vs Indirect Tax.

Unit II: Goods and Service Tax Act

Goods and Service Tax Act 2016 (GST) – Introduction – Meaning – Definition – Major features of GST – Application of GST – Benefits – Administration of GST – Exemption – Levy and collection – Composition scheme – Reverse charges – Time and Value of Supply – GST Valuation.

Unit III: Goods & Service Tax Registration Procedure

GST Registration procedure – Tax invoice – GST Rates for Goods and Services – Payment of Tax – Input Tax Credit (ITC) – Returns – types – Due date – Penalty – GST on e-commerce – Simple problems on Goods and Services.

Unit IV: Integrated Goods and Service Tax (IGST)

Integrated Goods and Service Tax (IGST) – Meaning – Definition – Interstate trade – Levy of Tax – Time and Place of Supply – Input Tax Credit for IGST – Zero rates supply.

Unit V: Customs Act 1962

Customs Act 1962 – Nature of customs duty – Taxable event – Territorial waters of India – Indian Customs waters – Types of Customs Duty – Customs value – Inclusions and Exclusions – Simple problem on computation of customs value and duty.

Reference Books

1. Dr. Mehrotra H.C. Agarwal & V.P. (2016). *Goods and Services Tax* (58th ed). Agra: Sahitya Bhawan Publications.
2. Prasad L.V.R. & Kiran Kumar G.J. (2017). *GST- A Brief Introduction*. (1st ed). Belgium: PK Publishers.
3. Provisions of GST Act 2016.
4. Customs Law Manual- R.K. Jain
5. Customs Tariff of India- R.K. Jain

SemesterIV
CoreXIII:Advanced Cost AccountingS
ub.Code:PA1742

No.of Hours per Week	Credits	Total No. Of Hours	Marks
6	5	90	100

Objectives

1. To acquaint students with basic knowledge of cost accounting and its practices.
2. To inculcate the ethics of cost accounting professionals.

UnitI:Introduction to Cost Accounting

Meaning of cost and cost accounting - difference between cost accounting and financialaccounting - importance of cost accounting - items not to be included in cost sheet - preparationofcostsheet-reconciliationofcostandfinancialaccount-preparationofreconciliationstatement.

UnitII:Job, Batch and Contract Costing

Featuresofjobcosting-jobcostingprocedure-batchcosting-determinationofeconomic batch quantity - contract costing - accounting procedure - work certified and workuncertified - profit on incomplete contract - escalation clause - work-in-progress - cost pluscontract.

UnitIII:ProcessCosting

Process Costing – features - advantages and disadvantages - treatment of normal andabnormal losses - abnormal gain - procedure for preparing process account - valuation of work -in-progress-byproductsand joint products

UnitIV:Marginal Costing, Breakeven Analysis and Budgetary Control

Marginal Costing–definition–features–advantages–contribution- breakevenanalysis -P/Vratio-marginofsafety-problemofkeyfactor-electionofprofitableproductmix-applicationofmarginalcosting-budgetarycontrol–characteristics-essentialsofbudgetarycontrol-preparation offixed, flexible andcash budget.

UnitV:Standard Costing

Definition-standardcost-estimatedcostingvs.standardcosting-determinationofstandardcost–variances-computation of material variance, labourvariance-overhead variance -sales andprofit variance.

ReferenceBooks

1. R.S.N.PillaiandBagavathy.(2013). *CostAccounting*.(6th ed).NewDelhi:S.Chand.
2. Murthy,A.,andGurusamy,S.(2009).*CostAccounting*.(2nded).NewDelhi:TataMcGraw-HillPublishingCompanyLtd.
3. JainS.P.,andNarangK.L.,(2003). *CostAccounting*.(8th ed)NewDelhi:KalyaniPublishers.
4. Wilson.M.,(2015). *CostAccounting*.(5th ed). NewDelhi:HimalayaPublishingHouse.
5. Reddy.T.S.,andHariPrasadReddy.Y.(2012).*CostAccounting*.(4thed).Chennai:MarghamPublishers.

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Semester IV
Core XIV: International
Business Sub.Code: PA1743

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

Objectives

1. To enable the students to gain knowledge about the different aspects of international trade.
2. To enhance the students to gain awareness towards global environment.

Unit I: Foreign Exchange Market

Functions – methods - Dealings: Spot and forward exchanges - Forward exchange rate – Futures – Options – Swap – Arbitrage - Exchange Control: Features – objectives – Methods - Merits and Demerits - Exchange Rate System: Fixed Exchange Rate - Flexible Exchange Rate – Causes - Exchange Rate Classification – Devaluation- Convertibility of Rupee- Currency Exchange Risk- Types: Economic Exposure - Accounting Exposure.

Unit II: Balance of Payment & Indian Monetary System

Balance of payments – Components - BOP Disequilibrium - Correction of Disequilibrium
 Causes – remedies – Suggestion - International monetary system - Bretton Wood System - Break down - Present IMS - International Liquidity: Problems – Measures - Special Drawing Rights: - Features – Uses - Critical Appraisal - Creation of SDRs - SDR and International liquidity European Monetary system (EMS) - European Currency unit (ECU) - EURO: Impact - Implication for India.

Unit III: Regional Economic Integration & Export Procedure

Rationale - types of integration – European Union – Indo-EU trade - other regional grouping – Advantages of regional grouping – Economic integration of developing countries – South-South Cooperation: Rational – functional areas of cooperation – South Asian Association for Regional Cooperation (SAARC): Objectives - principles - organization – achievements – SAARC Preferential Trading Arrangements (SAPTA) – Features - South Asian Free Trade Area (SAFTA) - North American Free Trade Area (NAFTA) - Association of South East Asian Nation (ASEAN).
 Preliminaries - Export Documents: Documents related to Goods - Certificate related to Shipment - Document related to Payment and Inspection

Unit IV: International Financial Institution

International Monetary Fund (IMF): Origin – objectives – function – organization – structure - workings of the fund - The World Bank (IBRD): Functions – membership – organization - lending activities - other activities - International Development Association (IDA)
 International Finance Corporation (IFC): objectives - types of assistance - World Trade Organization (WTO): structure objectives – functions – workings - Asian Development Bank (ADB): functions objectives - The UN Conference of Trade And Development (UNCTAD): Origin – objectives – organization – function - New International Economic Order (NIEO): objectives - Implementation.

UnitV: Multinational Corporation and Euro Dollar Market

Features – classification - role of MNC in Developing Countries – merits – demerits –importance - Dominance of MNC and Global economy: benefits – problems – perspective – code of conduct - MNC in India - Euro Dollar - Euro Dollar market: origin – growth – features –benefits- role of International Financial System-Shortcomings of the Euro Dollar Market.

Reference Books

1. Francis Cherunilam.(2004).*InternationalTradeandExportManagement*.(1sted).NewDelhi:Himalaya Publishing House.
2. SumatiVarma.(2011).*International Business*.(1sted).New Delhi:Ane Books Pvt. Ltd.
3. Aswathappa.K.(2014).*InternationalBusiness*.(1sted).NewDelhi:McGrawHillEducation(India)Pvt.Ltd.
4. VyuptakeshSharan.(2011).*InternationalBusiness*.(1sted).NewDelhi:DorlingKindersley(India)Pvt.Ltd.
5. JustinPaul.(2014). *InternationalBusiness*.(6th ed).NewDelhi:PHIPvt.LearningLtd.

SemesterIV
CoreXV:Business
EthicsSub.Code:PA1744

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To concertize the students in Business ethical standards and values in business.
2. To prepare the students for the long term success in the work place.

UnitI: Nature of Business Ethics

Meaning –Definition-Religion and Ethics–Moral and Ethics-Ethics and Management
 RelationshipsBetweenethicsandBusinessManagement–EthicsInBusiness– Nature of Business Ethics and Values
 -Importance of Ethics in Business.

Unit II: Values for Managers

NeedforBusinessEthics–UniversalCriteria–BusinessCompetitionandEthics- EthicalProblemsFacedbyManagers-
 Ethicalperformanceencouraged-Managerial
 Performance-Goodness Courage and Self Discipline-Value Driven Stoke Holder Management
 Management thought Asper Indian Ethics. Management in Indian Companies- Industry Environment-
 CorporateCulture –Individual Characteristics.

UnitIII: Managing Ethics

Building a Value System - Codes of Ethics - Spiritual Qualities - Walk to the Talk-Setting Standards From Top - Social
 Responsibility of Business - Encouraging Ethical Behaviourin an Organistaion - Role of Laws and Enforcement - Right
 and Stakeholders - Goal Setting -Rules and enforcement- Legal Compliance Strategy–Ethics Committees-Training
 Programmes in Ethics - Training on Job and Surveys - Regular Meetings - Ethics Audit and Bench Marking– Ethics
 Suggestions Schemes.

UnitIV:Ethical values and Decision Making Process

FactorsInfluencingBusinessEthics-UniversalCriteria-DecisionProcessinCompetitive Pressures -
 Ethical Decision Making - Obedience to Authority - Ethical DecisionDilemmas-
 Technology Revolution and Ethics-Conflict Resolution.

UnitV:Ethicsin Global Business

Global Business and Ethics – IT and Ethics- Ethics inE-Commerce. – BPO -BT -Healthcare andpharmaceutical
 Business– Global Business and Ethical Convergence.

Reference Books

1. Badi,R.V.,andBadi,N.V.(2012).*BusinessEthics*(2nded).NewDelhi:VrindaPublications (P)Ltd.
2. FerrellI.O.C.,John,PaulFraderich,&LindaFerrell.(2006).*BusinessEthicsEthicalDecisionMakin g and Cases*(6thed). NewDelhi: Biztantra.
3. William.H.,Shaw.(2005). *BusinessEthics*.(1sted).Singapore:AsiaPvtLtd.
4. Dr.BrijrajsinhP.Gohol.(2012). *EthicsinManagement*.(1sted).USA:ParadisePublishers.
5. Kulshrestha.,SharmaandSharma.(2009).*ValuesandEthics*.(1sted).NewDelhi:VayaEducationofI ndia

**Semester IV Elective IV(a): Financial
Institutions and Markets Sub.Code: PA1745**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	4	90	100

Objectives

1. To help the students to understand of the structure of financial markets in India.
2. To enable the students to utilize the various financial system.

Unit I: Financial System and Financial Markets

Financial system – Functions – Financial concepts – Financial assets – Financial intermediaries - Financial markets - Financial rates of return - Financial instruments – Financial system and economic development - Money market – Features – Importance - Features of a developed money market - Deficiencies of Indian money market - Recent developments - Money market Vs. Capital market.

Unit II: Commercial Banks

Commercial Banks – Management of reserves – Creation of credit – Special role of banks – Liabilities of banks – Types of deposits – Factors affecting composition of bank deposits – Other liabilities - Banking assets – Investments - Bank credit - Recent policy developments regarding bank credit - Factoral and occupational distribution of bank credit.

Unit III: Development Banks

Industrial Financial Corporation of India (IFCI) – Industrial Credit and Investment Corporation of India (ICICI) – Industrial Development Bank of India (IDBI) – Industrial Reconstruction Bank of India (IRBI) – Small Industries Development Bank of India (SIDBI) – Export-Import Bank of India (EXIM Bank) – State Financial Corporation's (SFCs).

Unit IV: Mutual Funds

Concept – Scope – Importance – Organization – Operation of the fund – Types/Classification of funds – Performance evaluation of mutual funds – Risk involved in mutual funds - Mutual funds in India - Mutual funds abroad - Reasons for slow growth of mutual funds.

Unit V: Derivatives

Kinds of Financial Derivatives – Forwards – Futures – Options – Swaps - Importance of Derivatives – Inhibiting factors – Recent developments – Eligibility conditions – Investors protection – Currency derivatives – Indian scenario.

Reference Books

1. Gordon, E., Natarajan, K. (2014). *Financial Markets and Services*. (9th ed). Mumbai: Himalaya Publishing House.
2. Bhole, L.M. (2006). *Financial Institutions and Markets*. (6th ed). Delhi: Tata McGraw Hill.
3. Dr. Sawalia Bihari Verma. (2010). *Indian Financial System*. (1st ed). New Delhi: Sultan Chand & Sons.
4. Khan, M.Y. (2006). *Financial Services*. (3rd ed). New Delhi: Tata McGraw Hill.
5. Maria Inigo, R. (2012). *Financial Markets and Services*. (1st ed). Delhi: Tata McGraw Hill.

SemesterIV
Elective IV (b): Banking and
Financial
InstitutionsSub.Code:PA174

6

No.ofHours perWeek	Credits	TotalNo. ofHours	Marks
6	5	90	100

Objectives

1. To enable the students to gain in depth knowledge about banking system in India.
2. To gain knowledge towards the activities of banks as well as financial institutions.

UnitI:Indian Banking System

Introduction – Definition. origin of banks. establishment of banks.
 Classificationof banking system. Banking system in India .Banking
 Regulation Act 1949.

UnitII: Reserve Bank of India

Definition. Administrative setup of RBI. functions of RBI – Instruments of
 credit control .Selective credit control. Reserve Bank and Agricultural credit.
 Reserve Bank and Industrial Finance. financial inclusion.
 Banking sector reforms:capital adequacynorms –Early warning signals (EWS).
 Classification– Management of NPA – Remedies.

UnitIII:Rural banks

Introduction–SourcesofInstitutionscredit–RegionalRuralBanks(RRBs)–
 Objectives

– Functions–workinggroupsonRRBs–
 performanceofRRBs.

NationalBankforAgricultureandRuralDevelopment(NABARD)–Objectives–
 Functions – Policy Initiatives of the NABARD – promotional Activities of the
 NABARD –strategiesofthe NABARD.

UnitIV: Commercial& Development Banking

Industrial Credit & Investment Corporation of India Ltd (ICICI) – Industrial
 Financia lCorporation (IFC) – State Financial Corporation (SFCs)– Industrial
 Development Bank of India(IDBI) EXIM Bank (Export & Import Banks) National
 Housing Bank (NHB) – Small Industries Development Bank of India (SIDBI)

UnitV: E–Banking

Introduction–Meaning. Traditional Banking VsE– banking Electronic Delivery
 channels – Facets of E-Banking – E-banking
 Transactions –M.Cheque –Definition –Essentials –Advantages– Disadvantages–

Real Time Gross Settlement (RTGS). Advantages.

Reference Books

1. Gorden E. & Natarajan. K. (2016). *Banking Theory Law & Practice*. (1st ed). New Delhi: Himalaya Publishing House.
2. Dr. Guruswamy. S. (2010). *Banking Theory Law & Practice*. (1st ed). New Delhi: Tata McGraw Hills.
3. Maheswari S.N., & Maheswari. S.K., (2010). *Banking Law & Practice*. (1st ed). New Delhi: Kalyani Publishers.
4. Khan. M. Y., (2006). *Financial Services*. (3rd ed). New Delhi: Tata McGraw Hill.
5. Sundaram. S. M., (2012). *Banking Theory Law & Practice*. (9th ed). Karaiykudi: Sree Meenakshi Publications.

Syllabus highlighted with
*Content addressed Local needs
*Content addressed National needs
*Content addressed Regional needs
*Content addressed Global needs