

**Holy Cross College (Autonomous), Nagercoil-629004**

**Kanyakumari District, TamilNadu.**

**Nationally Re-Accredited with A<sup>+</sup> 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 2020– 2021)**

### Courses Offered

Semester	Course Code	Title of the Course	Hours/Week	Credits
I	PA2011	Core I: Business Environment	6	4
	PA2012	Core II: Applied Operations Research	6	5
	PA2013	Core III: Corporate Accounting	6	5
	PA2014	Core IV: Research Methodology	6	4
	PA2015 PA2016	Elective I:(a) Business Ethics and Corporate Governance (b) Strategic Management	6	4
	LST201	Life Skill Training (LST) – I	-	-
II	PA2021	Core V: International Business	6	4
	PA2022	Core VI: Accounting for Management	6	5
	PA2023	Core VII: Strategic Financial Management	6	5
	PA2024	Core VIII: Financial Services	6	4
	PA2025 PA2026	Elective II: (a) Services Marketing (b) International Marketing	6	4
	LST201	Life Skill Training (LST) – I	-	1
	SLP201	Service-Learning Programme (SLP): Community Engagement Course	-	1
III	PA2031	Core IX: Financial Markets and Institutions	6	5
	PA2032	Core X: Quantitative Techniques	6	5
	PA2033	Core XI: Advanced Cost Accounting	6	4
	PA2034 PA2035	Elective III: (a) Modern Management Practices (b) Consumer Behaviour	6	4
	PA20PR	Project	6	5
	LST202	Life Skill Training (LST) – II	-	-
	SLP201	Service-Learning Programme (SLP): Community Engagement Course	-	1
IV	PA2041	Core XII: Security Analysis and Portfolio Management	6	5
	PA2042	Core XIII: Indirect Taxation	6	5
	PA2043	Core XIV: Enterprise Resource Planning	6	5
	PA2044	Core XV: Strategic Marketing Management	6	4
	PA2045 PA2046	Elective IV: (a) Human Resource Development (b) Entrepreneurial Development	6	4
	LST202	Life Skill Training (LST) – II	-	1
	STP201	Summer Training Programme (STP)	-	1
		<b>TOTAL</b>	<b>120</b>	<b>95</b>

**Semester – I**  
**Core I: Business Environment**

**Course Code: PA2011**

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.

CO	Upon completion of this course the students will be able to:	PSO addressed	PO addressed	CL
CO - 1	analyse the process and techniques of business environment	PSO - 1	PO – 4	An
CO - 2	discuss various economic policies and its impact on Indian economy	PSO - 1	PO – 1	U
CO - 3	gain knowledge on the provisions regarding indian constitution	PSO - 1	PO – 3	U
CO - 4	explain the social responsibilities of business	PSO - 1	PO – 6	U
CO - 5	understand the functions of international economic institutions and their role in developing indian business	PSO - 1	PO - 4	U

**Unit I: Business Environment**

Concept- Significance – Nature - Elements - Internal and External- Current business environment in India. Environment Scanning and Analysis: Process of Environmental Scanning- Approaches to the Environmental Scanning and Monitoring Process- Techniques of Environmental Analysis- Importance- need- Limitation.

**Unit II: Economic Environment**

Significance- Factors of Economic Systems – Free Market Economy Centrally- Planned Economy- Mixed Economy. Economic reforms in India: Liberalisation- Privatization- Trusteeship Economy System. Economic Policies: Industrial Policy- Fiscal Policy- Monetary Policy- EXIM Policy- Economic Planning in India.

**Unit III: Political and Legal Environment**

Political System: Government and Business Relationship in India- Provisions of Indian Constitution pertaining on Business. Legal Environment: FEMA- Licensing Policy- Competition Act- Indian Patents 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 – Dimensions- The Modern view of Social Responsibility.

**Unit V: Global and Technological Environment**

Rationale for Globalisation. Role of WTO and GATT –Trading blocks in Globalisation – Impact of Globalisation in India .Technological Environment : Factors influencing Technology- Technological Development- Foreign Technology VS Foreign Capital- Factors to be Consider for Appropriate Technology- India\*s Technological Process.

### **Skill Development**

1. Prepare a framework for the factors influencing internal and external environment.
2. List out the companies which follow Privatization and Liberalization.
3. Quote the examples of violation of patents Act.
4. Draft the impact of globalization in India.

### **Reference Books**

1. Dr. Premavathy, N. (1999). *Business Environment*. (1<sup>st</sup> ed). New Delhi: Sultan Chand and Sons.
2. Francis Cherunilam. (2000). *Business Environment*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
3. Dr. Sekar, P.C., & Prof. Selvaraj, M. (2012). *Environment of Business*. (1<sup>st</sup> ed). New Delhi: Sultan Chand and Sons.
4. Dr. Balaji, C.D. (2017). *Business Environment*. (2<sup>nd</sup> ed). Chennai: Margham Publications.
5. Ramaswamy, V.S., & Namakumari. (2005). *Strategic Planning for Corporate Success*. (2<sup>nd</sup> ed). New Delhi: Macmillan.

**Semester I**  
**Core II: Applied Operations Research**  
**Course Code: PA2012**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

**Objectives:**

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

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the application of operations research in business	PSO-1	PO-1	U
CO-2	apply the techniques of decision making to select the best among the alternatives	PSO-3	PO-4	Ap
CO-3	application of transportation models to minimize the transportation cost	PSO-3	PO-4	Ap
CO-4	apply the game theory and mixed strategies to overcome the competitors	PSO-1	PO-1	Ap
CO-5	understand various models of inventory costs	PSO-3	PO-3	U

**Unit I: Basics of Operations Research**

Concept – Features – Scope - Techniques – Applications of Operations Research – Computer Application – Limitations.

**Unit II: Decision Making Techniques**

Decision Making Under Certainty: Linear Programming (Graphical Method 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**

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: Inventory Models

Inventory costs – Costs of average inventory – Optimum Number Inventory models – Economic Order Quantity (EOQ) models – Economic Batch Quantity (EBQ) models with and without shortage.

### Skill Development

1. Discuss the application of operation research in various fields.
2. Draw a decision tree.
3. Allocate scarce sources using LPP.
4. Assign the job to workers in a better way.

### Reference Books

1. Agarwal, N. P. (2005). *Operations Research*. (2<sup>nd</sup> ed). Jaipur: Indus Valley Publications.
  2. Kapoor, V.K. (2012). *Operations Research*. (1<sup>st</sup> ed). New Delhi: Sultan Chand & Sons.
  3. Panneerselvam, R. (2004). *Operations Research*. (2<sup>nd</sup> ed). New Delhi: PHI Learning Pvt, Ltd.
  4. Rajagopal, K. (2012). *Operations Research*. (3<sup>rd</sup> ed). New Delhi: PHI Learning Pvt, Ltd.
- Shenoy, G.V., Srivastava U.K., & Sharma, S.C. (1998). *Operations Research for Management*. (2<sup>nd</sup> ed). New Delhi: New Age International (P) Limited Publishers

**Note:** The question paper must include 20 marks theory and 40 marks problem

**Semester I**  
**Core III: Corporate Accounting**  
**Course Code: PA2013**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

**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.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the accounting procedure of banking companies and various schedule used in final accounts	PSO-3	PO- 4	U
CO-2	gain knowledge on accounts of insurance companies	PSO-3	PO- 4	U
CO-3	develop the skills in preparing consolidated balance sheet	PSO- 3	PO – 4	Ap
CO-4	identify the major technique of preparing double account system	PSO- 3	PO – 4	An
CO-5	develop knowledge on hotel accounting and value-added concepts	PSO-3	PO - 4	U

**Unit I : Accounts of Banking Companies**

Final Accounts- Profit & Loss Account and Balance sheet. Rebate on bills discounted – Assets classification and provisions – preparation of various schedules and final accounts (Simple problems).

**Unit II : Accounts of Insurance companies**

Types - Life Insurance and General Insurance – Preparation of financial Statements - Revenue Account - Balance sheet. Determination of profit in Marine -Fire and life insurance business (Simple problems).

**Unit III : Holding Companies**

Accounts for Holding and Subsidiary Companies – Minority Interest – Cost of Control – Unrealised Profit – Treatment of Contingent Liabilities - Inter-Company Owings - Preparation of Consolidated Balance sheet (Simple Problems).

**Unit IV: Double Account System including Accounts of Electricity Companies**

Double account system: Concept – features - accounts of electricity supply companies - clear profit-reasonable return-capital base-disposal of surplus- replacement of an asset.

**Unit V: Hotel Accounting and Value Added Concept**

Hotel Accounting: Important terms – Types of customers – front office and back of the house – general book keeping – final accounts. Value Added Concept: advantages – classification – methods of calculating the amount of value added – Value added statement.

### **Skill Development**

1. Prepare financial statements using various schedules
2. Draw the specimen of Insurance account.
3. Analyse the financial statements of a company using double account system

### **Reference Books**

1. Jain, S. P., & Narang, K.L. (2016). *Advanced Accounting II (Corporate Accounting)*. (19<sup>th</sup> ed). New Delhi: Kalyani Publishers.
2. Pillai, R.S.N. (2015). *Fundamentals of Advanced Accounting Vol. II*. (3<sup>rd</sup> ed). New Delhi: S.Chand & Company Ltd.
3. Reddy, T.S., & Murthy, A. (2012). *Corporate Accounting*. (2<sup>nd</sup> ed). Chennai: Margham Publications
4. Joseph, T. (2009). *Corporate Accounting*. Vol. I (1<sup>st</sup> ed). New Delhi: Tata McGraw Hill Education Private Ltd.
5. Singhal, A.K. & Gupta, S.L. (2010). *Corporate Accounting II*. (1<sup>st</sup> ed). New Delhi: Vayu Education of India.

**Note:** The question paper must include 20 marks theory and 40 marks problem



**Semester I**  
**Core IV: Research Methodology**  
**Course Code: PA2014**

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.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO- 1	identify research problem and determine the research objectives	PSO-2	PO - 2	U
CO- 2	understand the needs and features of good research design	PSO-2	PO - 2	U
CO- 3	select the apt method of collecting data	PSO-2	PO - 1	An
CO -4	choose the required sample design for analysis	PSO-2	PO - 2	A
CO-5	prepare a systematic research report	PSO-2	PO - 3	C

**Unit I: Introduction to Research**

Objectives - Motivations in Research - Types and Methods – Scope of Business Research - Research Process – Research Gap - 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 - Steps - 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.

**Skill Development**

1. Draft the specimen of a Report
2. List out various data collection methods
3. Draw the structure of sampling design
4. Write down the formulae of various tools that are used for analysis.

**Reference Books**

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

## Semester I

### Elective I: (a) Business Ethics and Corporate Governance Course Code: PA2015

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

#### Objectives:

1. To help the students to adopt with Business ethical standards and values in business.
2. To prepare the students for the long-term success in the work place.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the importance of ethics in business	PSO-5	PO-6	U
CO-2	evaluate the ethical problems faced by managers	PSO-5	PO-6	An
CO-3	identify the social responsibility of business	PSO-5	PO-6	U
CO-4	recongise the factors influencing business ethics	PSO-5	PO-6	R
CO-5	enhance awareness about corporate governance	PSO-5	PO-6	U

#### Unit I: Business Ethics

Nature - Religion and Ethics – Moral and Ethics - Ethics and Management - Relationships Between ethics and Business Management - Ethics in Business – Nature of Business Ethics and Values - Importance of Ethics in Business.

#### Unit II: Values for Managers

Need for Business Ethics – Universal Criteria – Business Competition and Ethics - Ethical Problems Faced by Managers - Ethical performance encouraged - Managerial Performance - Goodness Courage and Self Discipline - Value Driven Stake Holder Management - Management thought As per Indian Ethics. Management in Indian Companies - Industry Environment - Corporate Culture – Individual Characteristics.

#### Unit III: 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 Behaviour in 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.

#### Unit IV: Ethical values and Decision Making Process

Factors Influencing Business Ethics - Universal Criteria - Decision Process in Competitive Pressures - Ethical Decision Making - Obedience to Authority - Ethical Decision Dilemmas - Technology Revolution and Ethics - Conflict Resolution.

#### Unit V: Corporate Governance

Nature - Code of corporate Governance – Code for Corporate Governance – Social responsibility of corporate – Corporate Governance in India – Total Quality Management and Corporate Governance – Corporate Governance – 4 P's -Brief of Corporate Governance System.

### **Skill Development**

1. Chart out the factors influencing Business ethics
2. Present a diagram showing the relationship between ethics and business management
3. Prepare a chart showing the social responsibility of business

### **Reference Books**

1. Badi, R.V., and Badi,N.V. (2012). *Business Ethics* (2<sup>nd</sup> ed). New Delhi: Vrinda Publications (P)Ltd.
2. Ferrell I.O.C., John, Paul Fraderich, & Linda Ferrell. (2006). *Business Ethics Ethical Decision Making and Cases* (6<sup>th</sup> ed). New Delhi: Biztantra.
3. William.H., Shaw. ( 2005). *Business Ethics*. (1<sup>st</sup> ed). Singapore: Asia Pvt Ltd.
4. Dr. Brijrajsinh P.Gohol. (2012). *Ethics in Management*. (1<sup>st</sup> ed). USA: Paradise Publishers.
5. Kulshrestha., Sharma and Sharma. (2009). *Values and Ethics*. (1<sup>st</sup> ed). New Delhi: Vaya Education ofIndia
6. Dr. C.K.Roy.(2011).Corporate GovernanceValues and Ethics.( 2<sup>nd</sup> ed).New Delhi: Vaya Education ofIndia

**Semester I**  
**Elective I:(b) Strategic Management**  
**Course Code: PA2016**

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.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the concept and significance of strategies	PSO-4	PO-3	U
CO-2	discuss the need of strategic management and role of strategists	PSO-4	PO-3	U
CO-3	analyse the strategy scanning technique and management model	PSO- 3	PO- 4	An
CO-4	evaluate the reasons for strategy failure and methods to overcome	PSO-5	PO-5	E
CO-5	discriminate strategic control and differentiate between strategic control and operational control	PSO-3	PO-4	U

**Unit I: Introduction to Strategies**

Fundamentals - Conceptual Evolution - Scope and Importance - 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**

need – scope - key features and importance - role of Strategists in decision making - strategists at various management levels - types – limitations.

**Unit III: Strategy Analysis**

Importance - Environmental Appraisal - Scanning Techniques - Organisational Position - Strategic Advantage Profile -Strategic Management Model.

**Unit IV: Strategy Formulation and Implementation**

Strategy Formulation: Process. Strategy Implementation: Stages - Reasons for Strategy Failure - Methods to Overcome. Strategy Leadership - Strategic Business Units (SBUs).

**Unit V: Strategic Control and Evaluation**

Strategy Evaluation - Strategic Control - Difference Between Strategic Control and Operational Control - Concept of Synergy - Key Stakeholder’s Expectations.

### **Skill Development**

1. Analyse the role of Strategies in Decision Making.
2. Draft your own scanning technique for analyzing the strategy.
3. Evaluate the reasons for strategy failure.
4. Evaluate between strategy control and operational control.

### **Reference Books**

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

**Semester I**  
**Life Skill Training - I**  
**Course Code: LST201**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives:**

- To understand the fundamental rules of success
- To practice integrity in day-to-day life

**Course Outcomes (COs)**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
CO-1	understand the human values to lead a successful life	U
CO-2	apply the ethics in real life situation	A
CO-3	analyse and improve one's attitude	Y

**Unit I**

Success - Success formulae.

Goals - The law of Karma, The law of clarity, and The law of flexibility.

Positive Mental Attitude - The law of optimism and self-confidence.

**Unit II**

Purposeful-Burning desire - The law of desire and The law of energy.

Planning and Preparation - The law of planning.

**Unit III**

Resources - The law of maximization - Time and its management: health, courage, strengths and weaknesses, attitude, will and skill, enthusiasm, initiative, creativity/resourcefulness/ingenuity, experience, appearance, orderliness and neatness, courtesy, politeness and manners, charisma, live life, have luck and skills.

## **Unit IV**

Self-discipline - The law of time preference and The law of direction.

Action - The law of applied effort and The law of compensation.

Persistence.

## **Unit V**

Prayers - The partnership with God - work with commitment towards the goal - work and prayer.

Values - to attain stability in life - Benjamin Franklin's thirteen virtues.

## **Text Book**

Rao, C.N. (2014). 10 Fundamental Rules of Success. India: V & S Publisher.

## **Reference Books:**

1. Bellamy, D.R. (1999). 12 Secrets for Manifesting your Vision, Inspiration and Purpose. India: Master Mind Books.
2. Iyer, S.S. (2009). Managing for Value. New Delhi: New Age International Publishers.
3. Sharma, S.P. (1999). Success Through Positive Thinking. Delhi: Pustak Mahal
4. Raj, A.S. (2015). Personality Development. Delhi: Firewall Media.



**Semester II**  
**Core V: International Business**  
**Course Code: PA2021**

No. of Hours per Week	Credits	Total No. of Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives:**

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

CO	Upon completion of this course the students will be able to:	PSO addressed	PO addressed	CL
CO - 1	understand the concepts, need and types of international business	PSO - 1	PO - 4	U
CO - 2	explain the foreign exchange market	PSO – 1	PO - 4	R
CO - 3	understand the components of balance of payments and various Indian monetary systems	PSO – 1	PO - 4	U
CO - 4	provide knowledge on regional economic integration and export procedure	PSO – 1	PO - 4	U
CO - 5	understand the functions of multinational corporation and euro dollar market	PSO - 1	PO - 4	U

**Unit I: Frame Work of International Business**

Nature – Importance – Need for International Business – Drivers and Restrainers of Globalisation – Types – Trade Strategies – Arguments for Free Trade – protection – Arguments - Methods of Protection.

**Unit II: 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 III: 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 IV: 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 V: 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.

### **Skill Development**

1. Prepare a list of Export Documents.
2. Visit a Multinational Corporation and submit the financial report.
3. Collect the currencies of different countries.
4. Prepare a list of exchange rate for a month.

### **Reference Books**

1. Francis Cherunilam. (2004). *International Trade and Export Management*. (1<sup>st</sup> ed). New Delhi: Himalaya Publishing House.
2. Sumati Varma. (2011). *International Business*. (1<sup>st</sup> ed). New Delhi: Ane Books Pvt. Ltd.
3. Aswathappa.K. (2014). *International Business*. (1<sup>st</sup> ed). New Delhi: McGraw Hill Education (India) Pvt.Ltd.
4. Vyuptakesh Sharan. (2011). *International Business*. (1<sup>st</sup> ed). New Delhi: Dorling Kindersley (India) Pvt.Ltd.
5. Justin Paul. (2014). *International Business*. (6<sup>th</sup> ed). New Delhi: PHI Pvt. Learning Ltd.

**Semester II**  
**Core VI: Accounting for Management**

**Course Code: PA2022**

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

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the scope, objectives, tools and techniques of management accounting	PSO-3	PSO-4	U
CO-2	application of various costs in abc analysis	PSO-3	PSO-4	Ap
CO-3	analyse the financial reports and financial information to improve business practices	PSO-3	PSO-4	An
CO-4	evaluate the price level changes in the inflation accounting	PSO-3	PSO-4	E
CO-5	understand the process and analysis of managerial decision making	PSO-3	PSO-4	U

**Unit I: 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.

**Unit II: Activity Based Costing (ABC)**

Nature – Traditional Manufacturing Costing system. Cost Allocation: Tracing costs to activities – tracing costs from activities to products. ABM: Cost of resource capacity – ABC for Marketing, Selling and Distribution expenses – ABC for Service Companies.

**Unit III: Budget and Budgetary Control**

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, Cash budget, Flexible budget, Master budget, Performance budgeting and Zero base budget.

**Unit IV: Accounting for Price Level Changes (Inflation Accounting)**

Approaches of Price Level Accounting: Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA) - advantages and limitations of CCA - advantages and disadvantages of accounting for the price level changes.

**Unit V: Managerial Decision Making**

Process – Differential analysis. Types of Managerial Decisions – Make or Buy – Drop or Add Product – Sell or Process further – Operate or Shut down – Replace or Retain – Buy or Lease.

**Skill Development:**

1. Analyse the financial statements using ratios
2. Prepare a model fund flow statement
3. Draft the specimen of production and sales budget.

**Reference Books**

1. Khan,M.Y & Jain,P.K (2013). *Management Accounting*. (6<sup>th</sup> ed). New Delhi: Mcgraw Hill Education (India) Private Limited.
2. Pillai,R.S.N., & Bagavathi,V. (2016). *Management Accounting*. (3<sup>rd</sup> ed). New Delhi: S.Chand.
3. Murthy,A., & Gurusamy,S. (2013). *Management Accounting*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints private limited.
4. Pandey,I.M, (2007). *Management Accounting*. (3<sup>rd</sup> ed). Delhi: Vani Publication.
5. Dr. Eugene Franco,C. (2016). *Management Accounting*. (1<sup>st</sup> ed) Chennai: Charulatha Publications.
6. Dr.Jawahar Lal.(2003). *Advanced Management Accounting*.( 1<sup>st</sup> ed). NewcDelhi: S.Chand Publications

**Note:** The question paper must include 20 marks theory and 40 marks problem

**Semester II**  
**Core VII: Strategic Financial Management**  
**Course Code: PA2023**

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 framework and to analyze the problems of financial management.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand financial and dividend decisions	PSO-3	PO-3	U
CO-2	develop knowledge on the concept of investment decisions	PSO-3	PO-3	An
CO-3	evaluate the significance of cost of capital in financial decisions	PSO-3	PO-4	E
CO-4	understand the effects of operating and financial leverage on profit and dividend decisions	PSO-3	PO-4	U
CO-5	identify the concept and components of working capital management	PSO-3	PO-4	U

**Unit I: Financial Management**

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 – Net present value (NPV) - Internal Rate of Return (IRR) - Average Rate of Return- Profitability index- and payback period – Net Present Value and Internal Rate of Return comparison – Capital rationing – Risk analysis in capital budgeting.

**Unit III: Cost of Capital**

Significance – components – cost of debt - cost of preference capital - cost of equity - cost of retained capital - Composite Cost of Capital.

**Unit IV: Leverages and Dividend Decisions**

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. Theories of Dividend: MM approach - Walter's Model and Gordon's Model-Factors affecting dividend policy (Theory only).

**Unit V: Management of Working Capital**

Types - Calculating operating cycle period - estimation of components of working capital method- Computation of working capital required-Sources of working capital.

**Skill Development**

1. Discuss the role of financial manager
2. Solve the problems related to different methods of investment decision
3. Analyse alternate financial plan

**Reference Books**

1. Khan & Jain. (1993). *Financial Management*. (4<sup>th</sup> ed). New Delhi: Tata McGraw Hills.
2. Chandra & Prasanna. (2015). *Financial Management*. (9<sup>th</sup> ed). New Delhi: Tata McGraw Hills.
3. Pandey, I.M. (2005). *Financial Management*. (10<sup>th</sup> ed). New Delhi: Vikas Publishing house.
4. Srinivasan Murugan. (2013). *Financial Management*. (1<sup>st</sup>ed). New Delhi: Vrinda Publications.
5. Murthy, A. (2013). *Financial Management*. (4<sup>th</sup> ed). Chennai: Margham Publications.

**Note:** The question paper must include 20 marks theory and 40 marks problem

**Semester II**  
**Core VIII: Financial Services**  
**Course Code: PA2024**

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 work place.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO- 1	understand the concept, scope, causes and innovations of financial services	PSO-1	PO - 1	U
CO- 2	understand the origin, process, progress, commission and problems of merchant bankers	PSO-3	PO- 3	U
CO- 3	analyse hire purchase agreement and installment sale	PSO-1	PO - 1	An
CO -4	apply various provisions regarding leasing	PSO-4	PO - 4	Ap
CO- 5	identify the features, origin and growth of venture capital	PSO-4	PO - 4	U

**Unit I:Financial Services**

Nature - 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**

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**

Concepts -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 -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.

### **Skill Development**

1. Prepare an assignment on the "Challenges faced by the Financial Service Industry".
2. Draft the problems faced by Merchant Banker.
3. List out the credit facilities available in the Hire Purchase Business.
4. Give necessary suggestions for the growth of Venture Capital.

### **Reference Books**

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



## Semester II

### Elective II: (a) Services Marketing Course Code: PA2025

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.
- 3.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
CO-1	understand the features, concept and marketing mix in service marketing	PSO-1,2	PO-2	U
CO-2	analyse the service of insurance and the impact of technology on the insurance sector	PSO-1,2,	PO-2	An
CO-3	understand the existing mutual fund services	PSO-1,2	PO-2	U
CO-4	describe the portfolio management service	PSO-1,2	PO-2	U
CO-5	develop the knowledge about emerging trends in mass communication	PSO-1,2	PO-2	U

#### Unit I: Introduction to Service Marketing

Services: 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.

#### Unit II: 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

#### Unit III: 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

#### Unit IV: 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

## **Unit V: Mass Communication Marketing**

Emerging Trends in Mass Communication – Product mix – Information media – Entertainment Media – Promotion mix – Promoting Information Media – Promoting Entertainment Media – Price mix – Pricing Decisions for Information Media – Pricing Decisions for Entertainment Media – Place mix – Place mix for Information and Entertainment Media – Mass Communication Marketing in Indian Perspective.

### **Skill Development**

1. Mention the reasons for marketing the services.
2. Evaluate the impact of the technology in the insurance sector.
3. Describe the impact of mass communication media in Indian perspective.

### **Reference Books**

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

**Elective II: (b) International Marketing**  
**Course Code: PA2026**

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.

CO	Upon completion of this course the students will be able to :	PSO addressed	PO addressed	CL
<b>CO- 1</b>	understand the scope, problems and future of international marketing	PSO-1	PO-3	U
<b>CO- 2</b>	evaluate the types of environments	PSO-1	PO-3	R
<b>CO- 3</b>	apply strategies for products	PSO-3	PO-4	Ap
<b>CO -4</b>	analyse the approaches of pricing decisions	PSO-3	PO-4	An
<b>CO- 5</b>	identify the types of distribution channels	PSO-1	PO-3	U

**Unit I: Introduction to International Marketing**

Concept - 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 – Globalization vs. Localization - 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.

### **Skill Development**

1. Prepare an assignment on the trend of International Marketing.
2. Present a report on the launching of a new product.
3. Outline a proper distribution channel in real situation.

### **Reference Books**

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

**Semester II**  
**Life Skill Training - II**  
**Course Code: LST201**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives:**

- To understand the fundamental rules of success
- To practice integrity in day to day life

**Course Outcomes (COs)**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
CO-1	understand the importance of soft skills	U
CO-2	apply the tools and techniques for effective communication	A
CO-3	analyse and improve mental health	Y

**Unit I**

Soft and Hard Skills - significance of soft skills.

Communication Skills - Types of communication - elements of communication - constituents of communication - characteristics of effective communication.

**Unit II**

Body Language - Body language interpretation - tips for better body language.

Interpersonal Skills - Tools for effective conversation and building interpersonal skills.

**Unit III**

Listening Skills - Listening types - tips for listening - listening and leadership.

Soft Skills and Johari Window - Johari windows - advantages of Johari window.

**Unit IV**

Change Management - Change Vs Zones - tips for managing change.

Stress Management - Types, causes of stress, symptoms of stress and tackling stress.

**Unit V**

Motivation - Types of motivation - Hierarchy of needs - tips for motivation.

Time Management - Pareto's principle - tools and techniques for time management.

(Compilation will be provided to the students)

**Reference Books:**

1. Melgosa, J. (2013). Positive Mind. (3<sup>rd</sup> ed.). Spain: Safeliz.
2. Shukla, A. (2010). The 4-Lane Expressway to Stress Management. New Delhi: Unicorn Books.
3. Pease, A. (1990). Body Language. India: Sudha Publications Pvt. Ltd.

**Semester II&III**  
**Service Learning Programme (SLP): Community Engagement Course**  
**Course Code: SLP201**

Credits	Total no. of hours	Total marks
2	30 (15 classroom + 15 field)	100 (50 + 50)

**Objectives:**

- To develop an appreciation of rural culture, life-style and wisdom among students
- To learn about the status of various agricultural and rural development programmes
- To understand causes for rural distress and poverty and explore solutions for the same
- To apply classroom knowledge of courses to field realities and there by improve quality of learning

**Learning Outcomes**

After completing this course, student will be able to

- Gain an understanding of rural life, culture and social realities
- Develop a sense of empathy and bond so mutuality with local community
- Appreciate significant contributions of local communities to Indian society and economy
- Learn to value the local knowledge and wisdom of the community
- Identify opportunities for contributing to community's socio-economic improvements

**Credit:** 2credits, 30hours, at least 50% in field, compulsory for all students.

**Contents:**

Course Structure:

2 Credits Course (1Credit for Classroom and Tutorials and 1 Credit for Field Engagement)

S. No.	Module Title	Module Content	Assignment	Teaching/ Learning Methodology	No.of Classes
1	<b>Appreciation of Rural Society</b>	Rural lifestyle, rural society, caste and gender relations, rural values with respect to community, nature and resources, elaboration of “soul of India lies in villages’(Gandhi), rural infrastructure	Prepare a map (physical, visual or digital) of the village you visited and write an essay about inter-family relations in that village.	- Class room discussions	2
				- Field visit**	4
				- Assignment Map	2
2	<b>Understanding rural economy</b>	Agriculture, farming, land ownership, water management, animal	Rural household economy, its challenges and possible pathways to	- Field visit**	3
				- Group	4

	<b>&amp; livelihood</b>	husbandry, non-farm livelihoods and artisans, rural entrepreneurs, rural markets	address them	discussions in class -Assignment	1
3	<b>Rural Institutions</b>	Traditional rural organisations, Self-help Groups, Panchayatiraj institutions (Gram Sabha, Gram Panchayat, Standing Committees), local civil society, local administration	How effectively are Panchayatiraj institutions functioning in the village? What would you suggest to improve their effectiveness? Present a case study (written or audio-visual)	Classroom - Field visit** - Group presentation of assignment	2 4 2
4	<b>Rural Development Programmes</b>	History of rural development in India, current national programmes: Sarva Shiksha Abhiyan, Beti Bachao, Beti Padhao, Ayushman Bharat, Swachh Bharat, PM Awaas Yojana, Skill India, Gram Panchayat Decentralised Planning, NRLM, MNREGA etc.	Describe the benefits received and challenges faced in the delivery of one of these programmes in the rural community; give suggestions about improving implementation of the programme for the rural poor.	- Classroom - Each student select one program for field visit**  Written assignment	2 4 2

**\*\*Recommended field-based practical activities:**

- Interaction with SHG women members, and study of their functions and challenges; planning for their skill building and livelihood activities
- Visit MGNREGS project sites, interact with beneficiaries and interview functionaries at the worksite
- Field visit to Swachh Bharat projectsites, conduct analysis and initiate problem solving measures
- Conduct Mission Antyodaya surveys to support under Gram Panchayat Development Plan(GPDP)
- Interactive community exercise with local leaders, panchayat functionaries, grass-root officials and local institutions regarding village development plan preparation and resource mobilization
- Visit Rural Schools/ mid-day meal centres, study Academic and infrastructural resources and gaps
- Participate in Gram Sabha meetings, and study community participation
- Associate with Social audit exercises at the Gram Panchayat level, and interact with programme beneficiaries
- Attend Parent Teacher Association meetings and interview school dropouts

- Visit local Anganwadi Centre and observe the services being provided
- Visit local NGOs, civil society organisations and interact with their staff and beneficiaries,
- Organize awareness programmes, health camps, Disability camps and cleanliness camps
- Conducts oil health test, drinking water analysis, energy use and fuel efficiency surveys
- Raise understanding of people's impacts of climate change, building up community's disaster preparedness
- Organise orientation programmes for farmers regarding organic cultivation, rational use of irrigation and fertilizers and promotion of traditional species of crops and plants
- Formation of committees for common property resource management, village pond maintenance and fishing

### **Teaching & Learning Methods**

A large variety of methods of teaching must be deployed:

UGC will prepare an ICT based MOOC for self-paced learning by students for the 1 credit to be conducted in the classroom.

Reading & classroom discussions, Participatory Research Methods & Tools, Community dialogues, Oral history, social and institutional mapping, interactions with elected panchayat leaders and government functionaries, Observation of Gram Sabha, Field visits to various village institutions.

### **Recommended Readings**

#### Books:

1. Singh, Katar, Rural Development: Principles, Policies and Management, Sage Publications, New Delhi, 2015.
2. A Hand book on Village Panchayat Administration, Rajiv Gandhi Chair for Panchayati Raj Studies, 2002.
3. United Nations, Sustainable Development Goals, 2015 [un.org/sdgs/](http://un.org/sdgs/)
4. M.P. Boraian, Best Practices in Rural Development, Shanlax Publishers, 2016.

#### Journals:

1. Journals of Rural development, (published by NIRD & PR Hyderabad)
2. Indian Journal of Social Work, (by TISS, Bombay)
3. Indian Journal of Extension Education (by Indian Society of Extension Education)
4. Journal of Extension Education (by Extension Education Society)
5. Kurukshetra (Ministry of Rural Development, GoI)
6. Yojana (Ministry of Information and Broadcasting, GoI)



**Semester III**  
**Core IX: Financial Markets and Institutions**  
**Course Code: PA2031**

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives:**

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

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO- 1	understand the functions of financial markets.	1	U
CO- 2	understand the functions of financial institutions.	1	U
CO- 3	remember various financial corporations.	1	R
CO -4	evaluate the performance of mutual funds.	1	E
CO- 5	understand various kinds of financial derivatives.	1	U

**Unit I**

**Financial Markets:**

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 - - Money market Vs. Capital market- Recent developments.

**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 - Factorial 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) – National Bank for Agriculture and Rural Development (NABARD) –National Co-operative Development Corporation (NCDC) – Infrastructure Development Finance Company (IDFC) - 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 or 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.

**Skill Development**

1. Analyse the deficiencies of Indian money market.
2. Draft the factors affecting the composition of bank deposits.
3. Discuss the performance of mutual funds.
4. Prepare a chart on the kinds of derivatives.

**Reference Books**

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

**Semester III**  
**Core X: Quantitative Techniques**  
**Course Code: PA2032**

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives:**

1. To make the students to understand the various concepts in Quantitative techniques,
2. To enable the students the various techniques of statistics used in business for taking decisions.

**Course Outcome**

COs	Upon Completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the role of QT & methods of sampling	2	U
CO-2	analyse the probability and components of time series	2	An
CO-3	apply the significance tests in samples	2	Ap
CO-4	apply the tools to identify the Variance	2	Ap
CO-5	evaluate the methods of Interpolation and Extrapolation	2	E

**Unit I**

**Quantitative Techniques:**

Introduction: Meaning – Role – Advantages and Limitations; Sampling-Census and Sample method- Methods of Sampling- Non-Probability Sampling methods-Probability Sampling methods.

**Unit II**

**Probability and Time Series:**

Probability – Definition-Theorems of Probability: Addition Theorem-Multiplication Theorem– Analysis of Time series-Components of Time series - Measurement of Trend-Graphical Method- Method of Semi-Average-Method of Moving averages.

**Unit III**

**Tests of Significance for Small Samples:**

Concept – The Assumption of Normality-Student's t-Distribution- Properties of t-Distribution- Application.

**Unit IV**

**F-Test and Non-Parametric Tests:**

Meaning of F-Test. Non -Parametric Tests-Non- parametric Tests – The Sign Test- A Rank Sum Test –Wallis or H – Test – ANOVA - Chi-Square Test.

## Unit V

### Interpolation and Extrapolation:

Interpolation and Extrapolation: Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton's Method – Lagrange's Method – Parabolic Curve Method – Extrapolation – Association of Attributes.

### Skill Development

1. Employ appropriate mathematical and statistical tools to solve problems.
2. Identify the source of a quantifiable problem, recognise the issues involved and produce an appropriate action plan.
3. Calculate and interpret numerous statistical values and report the findings to the business manager.
4. Prepare an Assignment on Interpolation and Extrapolation.

### Reference Books

1. Gupta, S. P. (2014). *Statistical Methods*. (43<sup>rd</sup> ed). New Delhi: Sultan Chand & Sons.
2. Gurusamy, S. (2018). *Operations Research*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
3. Vittal, P.R. (2013). *Quantitative Techniques*. (1<sup>st</sup> ed). Chennai: Margham Publications.
4. Wilson, M. (2017). *Business Statistics*. (3<sup>rd</sup> ed). Mumbai: Himalaya Publishing House Pvt Ltd.
5. Agarwal, D.R. (2010). *Business Statistics*. (1<sup>st</sup> ed). Delhi: Vrinda Publications Pvt. Ltd.

**Semester III**  
**Core XI: Advanced Cost Accounting**  
**Course Code: PA2033**

Hours /Week	Credits	Total Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives:**

1. To understand the concept and role of cost accounting in business organisation
2. To plan, design and execute practical activities using the techniques and procedures of appropriate cost accounting.

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the nature of cost and financial accounting	5	U
CO-2	understand the procedure for preparing batch and job costing	5	U
CO-3	identify the accounting procedure for contract costing	5	An
CO-4	analyse the procedure for preparing process costing	5	An
CO-5	compute the fixed, flexible and cash budget	5	Ap
CO-6	analyse material, labour and overhead variances	5	An

**Unit I**

**Cost Accounting:**

Meaning – Advantages, Limitations, Cost accountancy, Essentials of good costing system, Installation, practical difficulties, Cost control – Cost Reduction- Cost control Vs Cost reduction, Cost audit- Cost Manual – Cost accountant – Classification of cost

**Unit II**

**Job, Batch and Contract Costing:**

Job costing – Features – Advantages- Limitations – Procedure, Batch costing – Elements of cost relating to batch costing – EBQ – Contract costing – Features – Procedures – Escalation clause – Cost plus contract

**Unit III**

**Output costing, Operating and Operation Costing:**

Objects – Cost accumulation under output costing – Presentation of cost – Production account, operation and operation Costing – Framework – Cost unit in operating costing - Procedure

## **Unit IV**

### **Joint Products and By Products:**

Joint products – Accounting for Joint Products – Methods used in Apportioning Joint Costs – By products – Accounting for By products – Cost Methods.

## **Unit V**

### **Marginal Costing and Breakeven Analysis:**

Concept – Characteristics – Cost Volume Profit analysis – Concepts and terms in CVP analysis – Break Even analysis and Breakeven point - Applications of Marginal Costing: pricing decision – Make or buy decision – Problems of key factor – Selection of suitable product? Sales mix – Level of activity Planning – Discontinuance of a product

### **Skill Development**

1. State the different methods of costing and explain their practical application
2. Write up how the job, batch and contract costing techniques are useful in the business organization.
3. Describe the cost accumulation procedures in output costing
4. Prepare a statement showing the methods of apportioning joint costs

### **Reference Books**

1. Murthy, A. and Gurusamy, S. (2009). *Cost Accounting*. (2<sup>nd</sup> ed). New Delhi: Tata McGraw- Hill Publishing Company Ltd.
2. R.S.N.Pillai and Bagavathy. (2013). *Cost Accounting*. (6<sup>th</sup> ed). New Delhi: S.Chand.
3. Jain, S.P. and Narang, K.L. (2003). *Cost Accounting*. (8<sup>th</sup> ed) New Delhi: Kalyani Publishers.
4. Wilson, M. (2015). *Cost Accounting*. (5<sup>th</sup> ed). New Delhi: Himalaya Publishing House.
5. Reddy, T.S. and Hari Prasad Reddy, Y. (2012). *Cost Accounting*. (4<sup>th</sup> ed). Chennai: Margham Publishers.

**Semester III**  
**Elective III :(a) Modern Management Practices**  
**Course Code: PA2034**

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives:**

1. To give an Indian and Western touch to management practices in modern organization.
2. To help learn the latest technologies like 6 sigma, Total Quality Management and Customer Relationship Management.

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO- 1	understand the managerial process and strategies of environment management	1	U
CO- 2	analyse on different strategies	1	An
CO- 3	apply latest techniques in management	3	Ap
CO -4	create a good customer relationship	3	C
CO- 5	develop high performance team to shape the future	1	U

**Unit I**

**Management – A Framework:**

Characteristics of Well managed companies – Managerial Process – managerial skills and roles – Managing the internal and external environment – Strategies of the environment management – Managing for competitive advantage – Cost – Quality – speed – Innovations – globalization – Challenges of a manager in the 21st Century.

**Unit II**

**Strategic Management:**

Strategic Management – SWOC Analysis – BCG matrix – classification of strategies – managerial decision making – group decision making – Corporate Social Responsibility – Strategies - Indian experiences in CSR.

**Unit III**

**Organizational Structures:**

Kinds of Organizational Structures – Hybrid and Matrix structures – Span of control – Delegation of Authority – Centralized and Decentralized Structures – Organizing for optimal size – Strategies of responsive organization– Total Quality Management – 6 Sigma.

**Unit IV**

**Customer Relationship Management:**

Customer Relationship Management – Concept – Features – Importance - Advantages - Planning and Implementation – Tools – Role of CRM Manager – Electronic Customer Relationship Management (E-CRM) – Trends in CRM.

## **Unit V**

### **Managing Teams:**

Managing high performance teams – Team development – Cohesiveness – Managing conflicts in team – Managing technology and innovations in competitive environment – Managing change – Shaping the future – Negotiation and Conflict Management.

### **Skill Development**

1. Prepare an assignment on the kinds of organizational structures.
2. Outline the challenges of a manager in 21<sup>st</sup> century.
3. Prepare a report on SWOT analysis.
4. Develop feasible ideas in Customer Relationship Management.

### **Reference Books**

1. Drucker, P.F. (2006). *The Practice of Management*. (2<sup>nd</sup> ed). New York: Harper & Brothers.
2. Bateman Thomas, S. and Snell Scott, A. (2008). *Competing in the New Era*. (8<sup>th</sup> ed). Tata McGraw Hill Publishing Company Ltd.
3. Certo Samuel, C and Certo S. Travis. (2010). *Modern Management: Concepts and Skill*. (11<sup>th</sup> ed). PHI Pvt. Ltd.
4. Pyzdek Thomas. (2009). *Six Sigma Project Planner*. Tata McGraw Hill Education Pvt. Ltd..
5. Sheela Rani, S. (2015). *Customer Relationship Management*. (2<sup>nd</sup> ed). Chennai: Magham Publications.



**Semester III**  
**Elective III: (b) Consumer Behaviour**  
**Course Code: PA2035**

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives:**

1. To gain knowledge towards the influencing factors that affect the consumer decision making.
2. To enable the students to gain in-depth knowledge about consumers' behavior in India.

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the concept of consumer behavior in Indian perspective	1	U
CO-2	remember the implications in decision making process	5	R
CO-3	understand the influences towards the consumer attitudes	1	U
CO-4	understand the buying behaviour of industries and business	5	U
CO-5	gain knowledge on the facets of E-commerce	5	U

**Unit I**

**Basics of Consumer Behaviour:**

Meaning - Definition - Factors Influencing Consumer Behaviour – Scope. Application of Consumer Behaviour: Profit Making – Not for Profit Making – Strategic Marketing. Consumer Needs and Motivation: Concept of Motivation – Needs, Goals and Motives – Maslow's Hierarchy of Human Needs – Motivational Research.

**Unit II**

**Influences on Consumer Behaviour:**

Consumer Attitudes: Nature – Functions – Models. Social & Economic Classes: Meaning – Definition – Different Social Classes in India: Weaker Section - Low Income Group - Middle Income group - High Income Group – Family Influence: Definition – Role - Function – Socialisation of family Members – Life Style of Family. Social Media: Meaning – Role – Influencing factors.

**Unit III**

**Cultural Aspects of Indian Consumer Markets:**

Definition – characteristics of Different Indian Cultures- Indian core values Vis - A Vis Core Values of Other Markets- Age and Culture, Sex and Culture – Interaction between Different Sub-Cultures.

## **Unit IV**

### **Consumer Involvement and Decision Making Process:**

Consumer Involvement: Definition – Antecedents – Decision Making: Meaning – Information

Searching and Processing - Definition of Need Recognition – Factors on Which Need Recognition Depends – Meaning and Definition of Search- Factors Influencing Search – meaning definition of Information Search Processing – Stages of Information Processing. Alternate Evaluation: Meaning and Definition - for Evaluating – Determinants of Evaluation Criteria. Purchase and its Results: Methods of Purchase and Result – Process of Purchase.

## **Unit V**

### **Market Segmentation and E- Commerce:**

Market Segmentation: Meaning and Definition – Basic Criteria for Segmentation – Bases – Implementing Marketing Strategies – Marketing Segmentation Work Best in Marketing Strategy. E-commerce: Meaning – Operations – Methods of sales in E-commerce System – Advertising Methods in E-Commerce Sales – Other Aspects.

### **Skill Development**

1. Create a list of factors influencing you before making the buying decision process.
2. Make a chart representing the Bases for Segmentation under Socio-Economic Factor.
3. Prepare a flow chart on the various Models of Buying Behaviour.
4. Conduct a case study and produce a report on the technical methods of sales in E-commerce system.

### **Reference Books**

1. Jain, P. C. and Monika Bhatt. (2013). *Consumer Behaviour in Indian Context*. (2<sup>nd</sup> ed). S. Chand & Co Pvt Ltd.
2. Gupta, S.L. and Pal Sumitra. (2011). *Consumer Behaviour: An Indian Perspective Text and Cases*. ( 2<sup>nd</sup> ed). Sultan Chand.
3. Peter Paul, J. and Olson Jerry, C. (2009). *Consumer Behavior and Marketing Strategy*. Irwin/McGraw Hill Higher Education.
4. Solomon, M.R. (2001). *Consumer Behavior: Buying, Having, and Being*. (9<sup>th</sup> ed). PHI Learning.
5. Schiffman, Leon, G. Kanuk Leslie Lazar and Kumar Ramesh ,S. (2012). *Consumer Behaviour*. (10<sup>th</sup> ed). Pearson Education.

**Semester III**  
**Project**  
**Course Code: PA20PR**

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives:**

1. To gain knowledge towards research design and data collection.
2. To enable students to define research problem, analyse data and interpret results.

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	define the research problem	3	R
CO-2	review the concepts, theories and formulate hypothesis	3	U
CO-3	formulate the research design	3	C
CO-4	understand the methods of data collection and collect the data	3	U
CO-5	analyse the collected data with the statistical tools, interpret it and summarize the findings	3	An

**Guidelines**

- All the students must undertake project work in the II year (III semester).
- The students, with the consent of the Supervisor, HoD and the Principal can pursue their project in another institution, especially with MoU/ Collaboration for the successful completion of the project work.

Evaluation	Marks	Month/ Date	Evaluator
Proposed title, review of literature and objectives.	-	3 <sup>rd</sup> Week of III Semester	-
Final- Internal	40	September/ October	Internal / Ext. examiner
*Viva-voce	60	October /November	Ext. examiner
Total marks	100		

\* Mode of presentation by Power Point

## **Project framework**

- I. The project format should be in:
  - Font - Times New Roman
  - Heading - Font size 14 (Bold) - Uppercase
  - Sub headings - Font size 12 (Bold) – Lowercase; should be numbered. (Eg: Introduction 1; Subheading 1.1; 1.2 ....)
  - Text, the content of the project – Font size -12 (Normal).
- II. Project must be completed within the stipulated time.
- III. Submission of project:
  - one soft copy (PDF format in CD)
  - three hard copies (soft binding) duly signed and endorsed by the Supervisor and the Head.

## **The report of the project will have three main parts:**

### **I. Initial Pages - in the following sequence**

- i. Title Page
- ii. Certificate from the Supervisor
- iii. Declaration by the candidate endorsed by the Supervisor and HOD.
- iv. Acknowledgement (within one page - signed by the candidate).
- v. Table of Contents

### **II. Main body of the project**

- i) Introduction with Literature review and Objectives
- ii) Methodology
- iii) Results
- iv) Discussion
- v) Summary
- vi) References

#### The guidelines for References

1. Journal Article: with Single Author  
Waldron, S 2008, „Generalized Welch bound equality sequences are tight frames“, IEEE Transactions on Information Theory, vol. 49, no. 9, pp. 2307-2309.
2. Journal Article : with Two Authors  
Conley, TG &Galeson, DW 1998, „Nativity and wealth in mid-nineteenth century cities“, Journal of Economic History, vol. 58, no. 2, pp. 468-493.

3. Journal Article : with more than two Authors  
 Alishahi, K, Marvasti, F, Aref, VA & Pad, P 2009, „Bounds on the sum capacity Of asynchronous binary CDMA channels“, Journal of Chemical Education, vol. 55, no. 8, 3577-3593.
4. Books  
 Holt, DH 1997, Management Principles and Practices, Prentice-Hall, Sydney.
5. E-book  
 Aghion, P & Durlauf, S (eds.) 2005, Handbook of Economic Growth, Elsevier, Amsterdam. Available from: Elsevier books. [4 November 2004].
6. Conference Proceeding Paper with editors  
 Riley, D 1992, „Industrial relations in Australian education“, in Contemporary Australasian industrial relations: proceedings of the sixth AIRAANZ conference, ed. D. Blackmur, AIRAANZ, Sydney, pp. 124-140.
7. Conference Proceeding Paper without editors  
 Fan, W, Gordon, MD & Pathak, R 2000, „Personalization of search engine services for effective retrieval and knowledge management“, Proceedings of the twenty-first international conference on information systems, pp. 20-34.
8. Website  
 Australian Securities Exchange 2009, Market Information. Available from:  
 <[http://www.asx.com.au/professionals/market\\_information/index.htm](http://www.asx.com.au/professionals/market_information/index.htm)>. [5 July 2009].
9. Thesis: Unpublished  
 Hos, JP 2005, Mechano chemically synthesized nanomaterials for intermediate temperature solid oxide fuel cell membranes. Ph.D. thesis, University of Western Australia.
10. Newspaper: Print  
 Ionesco, J 2001, 'Federal election: new Chip in politics', The Advertiser 23 October

**Semester III**  
**Life Skill Training (LST) – II**  
**Sub. Code: LST202**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives:**

1. To aid students in making right choices and decisions
2. To create awareness on practical methods that lead to personal and societal development

**Course Outcomes (COs)**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	CognitiveLevel
CO-1	Identify the root cause of social evils and it's consequences	An
CO-2	Understand the importance of personal and emotional well being	Un
CO-3	Empathise with the needy and disabled	Ap

**Unit I**

Corruption - causes and types. Seeds and remedies of corruption.

Casteism - causes and consequences.

Communalism - characteristics - causes and remedial measures.

Regionalism - characteristics - causes and remedial measures.

**Unit II**

Abortion - reason and methods. Birth control

Alcoholism - alcoholism and causes of drinking. Harmful effects of liquor.

Drug addiction - causes - effects and control of drug addiction.

**Unit III**

Depression - signs - causes and treatments.

Suicide - signs and treatments. Child labour.

#### **Unit IV**

Divorce - causes and effects. Steps to avoid divorce.

Dowry system in India - Legislations to inhibit dowry system. Cases and problems.

#### **Unit V**

Care and concern for the aged and disabled - need to take care of elders. Caring of someone with physical disability.

HIV and aids - basic facts - causes - prevention and treatment.

#### **Text Book:**

(Compilation will be provided to the students)

#### **Reference Books:**

CN. Shankar Rao, India Social Problems - A Sociological Perspective. S. Chand and Company Limited. New Delhi. 2015.

CN. Shankar Rao, Sociology of Indian Society. S. Chand and company limited. New Delhi. 2004

Gawain, Shakti and Laurel King. Living in the Light. - A Guide to Personal Transformation. Natraj Publishing. Canada. 1998.

**Semester III**  
**Self-learning Course**  
**Commerce for Lectureship Exams**  
**Course Code: PA20S1**

No. of Hours per Week	Credits	Total No. of Hours	Marks
-	2	-	100

**Objectives:**

1. To enable the students to familiarize with national eligibility.
2. To enable the students to gain an indepth knowledge towards commerce.

**Unit I: Business Environment**

Meaning and elements of Business Environment. Economic environment. Economic policies. Economic planning. Legal environment of business in India. Competition policy. consumer protection. environment protection. Policy environment: Liberalization. Privatization and globalization. second generation reforms. industrial policy and implementation. Industrial growth and structural changes.

**Unit II: Financial and Management Accounting**

Basic accounting concepts. capital and revenue. financial statements Partnership accounts: Admission. Retirement. death. dissolution and cash distribution . Advanced Company accounts: Issue. forfeiture. Purchase of Business. Liquidation. Valuation of shares. Amalgamation. absorption and reconstruction. Holding Company accounts. Cost and Management Accounting: Ratio Analysis. Fund Flow Analysis. Cash Flow Analysis. Marginal costing and Break – even analysis. Standard costing. Budgetary control. costing for decision. making Responsibility accounting.

**Unit III: Business Management**

Principles of management. Planning. Objectives. strategies. Planning process. Decision. making. Organizing. Organizational structure. Formal and informal organization. organizational culture. Staffing. Leading: Motivation. Leadership. committees. communication. controlling. Corporate governance and Business ethics.

**Unit IV: Marketing Management**

The evolution of marketing. concepts of marketing. marketing mix. marketing environment. consumer behaviour. market segmentation. Product decisions. Pricing decisions. Distribution decisions. promotion decisions. Marketing planning. Organizing and control.



## **Unit V: Financial Management**

Capital structure. Financial and operating leverage. Cost of capital. capital budgeting. Working capitalmanagement. Dividend Policy.

### **Question Pattern: Objective type questions only**

#### **Reference Books**

1. Dr. Koli.L.N., & MadanSingh. (2009). *UGC NET/JRF/SET Commerce*. (1<sup>st</sup> ed). Agra: Upkar PrakashanPublishers.
2. Dr. Koli.L.N., (2015). *UGC NET/JRF/SET Commerce*. (1<sup>st</sup>ed). Agra: Upkar Prakashan Publishers.
3. Dr. Vineet Kaushik. (2015). *UGC NET/JRF/SET Commerce*. (1<sup>st</sup> ed). Jaipur: Arihant Publishers.
4. Dr. Parveen Kataira. Anusha Kataria. & Shivani. (2009). *UGC NET/JRF/SET Commerce*. (1<sup>st</sup> ed). NewDelhi: Trueman publicationbook.
5. Gupta. R. (2015). *UGC NET/JRF/SET Commerce*. (1<sup>st</sup>ed). New Delhi: Ramesh Publishing House Books.

**Semester IV**  
**Core XII: Security Analysis and Portfolio Management**  
**Course Code: PA2041**

Hours /Week	Credits	Total Hours	Marks
<b>6</b>	<b>5</b>	<b>90</b>	<b>100</b>

**Objectives:**

1. To explore the different avenues of investment.
2. To equip the students with the knowledge of security analysis and portfolio management.

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO- 1	understand the different avenues of investment	3	U
CO- 2	analyze the Fundamental Security Analysis	3	An
CO- 3	analyze the technical analysis	3	An
CO -4	discuss the principles and policies of portfolio management	3	U
CO- 5	evaluate the portfolio management theory	3	E

**Unit I**

**Introduction to Investment:**

Meaning And Definition - Classification–Speculation– Distinction Between Investment and Speculation– Gambling– Factors Favouring Investment– Essential Features of Investment Programme -- Process of Investment-- Investment Avenues – Securities Market – Relationship Between New Issue Market And Stock Exchange Market.

**Unit II**

**Fundamental Security Analysis:**

Approaches to Security Analysis – Fundamental Analysis -- Economic Analysis – Factors Affecting the Investment --Industry Analysis – Factors Influencing the Growth of Industry -- Company Analysis -- Marketing – Accounting Policies – Profitability – Dividend Policy – Capital Structure --Operating Efficiency – Management – Analysis of Financial Statement.

**Unit III**

**Technical Analysis:**

Basic Assumptions of Technical Analysis – Differences Between Technical Analysis and Fundamental Analysis – Theories, Techniques, Methods of Movements of Stock Prices -- Types of Charts.

**Unit IV**

**Portfolio Management:**

Meaning of Portfolio Management – Definition -- Portfolio Management Process – Factors Contributing to Portfolio Management – Principles of Portfolio Management – Policies of Portfolio Management – Problems in Portfolio Management.

## **Unit V**

### **Portfolio Management Theory:**

Introduction – Markowitz Model -- Assumptions– Features– Sharpe's Portfolio Model – Assumptions– Risk Return in Sharpe Model – Capital Asset Pricing Model -- Assumptions– Determinants of Expected Returns – Limitations of Capital Asset Pricing Model – Arbitrage Pricing Theory – Factor Model in Arbitrage Pricing Theory Model – Capital Asset Pricing Model Vs Arbitrage Pricing Theory – Empirical Testing of Arbitrage Pricing Theory Model.

### **Skill Development**

1. Prepare an assignment on different investment avenues
2. Present a diagram showing different types of charts in technical analysis.
3. Give necessary suggestions to overcome the problems in portfolio management.
4. List out the investment alternatives in India.

### **Reference Books**

1. Natarajan, L. (2008). *Investment Management*. (2<sup>nd</sup> ed). Chennai: Margham Publications.
2. PunithavathyPandian. (2001). *Security Analysis and Portfolio Management*. (2<sup>nd</sup> ed). New Delhi: Vikas Publications Pvt. Ltd.
3. Bhalla, V.K. (2010). *Investment Management Security Analysis and Portfolio Management*. (7<sup>th</sup> ed). New Delhi: Sultan Chand.
4. Reilly, Brown. (2013). *Analysis of Investment and Management of Portfolios*. (10<sup>th</sup> ed). New Delhi: Cengage Learning.
5. Prasanna Chandra. (2008). *Investment Analysis and Portfolio Management*. (4<sup>th</sup> ed). New Delhi: Tata Mcgraw Hill.

**Semester IV**  
**Core XIII: Indirect Taxation**  
**Course Code: PA2042**

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives:**

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

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the basic concepts of indirect tax	2	U
CO-2	understand the features and types of goods and service tax	2	U
CO-3	explain the GST registration procedure	2	U
CO-4	discuss the SWOC Analysis of GST	2	U
CO-5	get an insight about the basic concepts of customs law	2	R
CO-6	explain the types, inclusions and exclusions under customs law	2	R

**Unit I**

**Introduction to Indirect Taxes:**

Indirect Taxes - Meaning - Special features – Types: Goods and Services Tax - Sales Tax - Service Tax - Value Added Tax - Custom Duty and Octroi Tax - Excise Duty - Merits - Demerits - Major reforms in indirect taxation in India – Direct Tax vs. Indirect Tax.

**Unit II**

**Goods and Services Tax –I:**

Goods and Services Tax Act 2016 (GST) – Introduction – Meaning – Definition – Objectives of GST - Major features of GST – Dimensions of GST - Application of GST – Benefits – Administration of GST – VAT and Indirect Taxes vs. GST – Advantages and Disadvantages of GST – Difference between present tax structure and GST.

**Unit III**

**Goods and Services Tax –II:**

Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis in India – Types of GST – Central GST – State GST – Integrated GST – Union Territory GST – Impact of GST on Central and State Government – Effects of GST on Indian Economic Growth – Industry wise Impact of GST in India.

## Unit IV

### Goods and Services 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 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 problems on computation of customs value and duty.

## Skill Development

1. Draw an outline on the types of indirect tax.
2. Prepare a list of items with various GST rates prevailing in India at present.
3. Draw a mind map for inclusions and exclusions of items in Customs Act 1962.
4. Write up on offences and penalties in GST registration in tabular format.
5. Prepare a SWOC analysis for GST implementation.

## Problems & Theory – 20 : 50

## Reference Books

1. T. S. Reddy and Y. Hari Prasad Reddy. (2019). *Business Taxation*. (1<sup>st</sup> ed). Chennai: Margham Publications.
2. R. G. Saha, S. Murugasen, Arockiya Mary Gettha Rufus and R. Elavarasan. (2020). *Indirect Taxation*. (2<sup>nd</sup> ed). Mumbai: Himalaya Publishing House.
3. K. Rajavelu. (2006). *Textbook on Indirect Taxes*. (1<sup>st</sup> ed). Vellore: SriVenkateswara Educational Publications.
4. Mehrotra, H.C. and Agarwal, V.P. (2016). *Goods and Services Tax*. (58<sup>th</sup> ed). Agra: SahityaBhawan Publications.
5. Prasad, L.V.R. and Kiran Kumar, G.J. (2017). *GST - A Brief Introduction*. (1<sup>st</sup> ed). Belgium: PK Publishers.

**Semester IV**  
**Core XIV: Enterprise Resource Planning**  
**Course Code: PA2043**

Hours /Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives:**

1. To facilitate the students to understand about ERP and its related technologies
2. To enable the students to gather knowledge about Business modules

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the role of ERP in business transactions through various business processes.	1	U
CO-2	understand the risks and benefits of ERP.	2	U
CO-3	evaluate related technologies of ERP.	2	E
CO-4	analyze the integration of ERP modules.	5	An
CO-5	analyze the ERP implementation life cycle.	5	An

**Unit I**

**Framework of ERP:**

Business Functions and Business Processes - Integrated Management Information - Business Modeling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths- Reasons for the Growth of ERP Market - Advantages of ERP.

**Unit II**

**Risks of ERP:**

People Issues – Process Risks - Technological Risks - Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.

**Unit III**

**ERP and Related Technologies:**

Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.

## Unit IV

### ERP Market Place:

Market Overview - ERP Market Tiers. Business Modules of an ERP Package: Functional Modules of ERP Software: Financial Module - Manufacturing Module - HR Module – Material Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.

## Unit V

### ERP Implementation:

Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.

### Skill Development

1. Prepare an assignment on the trend of ERP.
2. Present a report on Risk of ERP.
3. Outline Business Modules of an ERP Package.
4. Build competence in understanding ERP and related technologies.

### Reference Books

1. Alexis Leon. (2019). *Enterprise Resource Planning*. (4<sup>th</sup> ed). Chennai: Tata McGrawHill Publishing Company Limited.
2. Rahul V Altekar. (2011). *Enterprise Wide Resource Planning- Theory and Practice*. (7<sup>th</sup> ed). New Delhi: Prentice Hall Pvt Ltd.
3. Vinod Kumar Garg and N.K.Ventitakrishnan. (2011). *Enterprise Resource Planning- Concepts andPractice*. (2<sup>nd</sup> ed). New Delhi: Prentice Hall PvtLtd.
4. Ellen F.Monk and Bret J. Wagner. (2009). *Concepts in Enterprise Resource Planning*.(3rd ed). USA: Course Technology Cenage Learning Publication.
5. Daniel E.OLeary. (2000). *Enterprise Resource Planning*. (1st ed). New York: Cambridge University Press.

**Semester IV**  
**Core XV: Strategic Marketing Management**  
**Course Code: PA2044**

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives:**

1. To familiarize students with the process and issues of strategic marketing
2. To enable students to be able to analyze Product Life Cycle Management Strategies

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the role of Strategy Marketing management.	1	U
CO-2	understand the Strategic Marketing Factors	3	U
CO-3	evaluate strategic relevance of Marketing Segmentation	3	E
CO-4	analyze the Strategies for Market Leaders and challengers.	4	An
CO-5	analyze the Strategic Service Management.	3	An

**Unit I**

**Strategic Marketing Management:**

Introduction – Meaning – Characteristics - The Strategic Marketing Plan- Scope - Information Technology and Strategic Marketing Management-Marketing Strategy Formulation - Environmental Scanning-Marketing Strategy - The Process of Marketing Strategy Implementation.

**Unit II**

**Strategic Marketing Factors for Growth:**

Strategic Marketing Factors - Strategic Marketing Planning - Marketing Communications (MARCOMs) - Market Positioning – Product Pricing – Brand Management – Winning Competitors – Strategic Marketing Research – Product Life Cycle Management – Sales force Management.

**Unit III**

**Modern Market Segmentation and Pricing:**

Market Segmentation – Needs- Approaches – Common Bases – Features of Segments – The Segmentation Process – Competitive forces and Segmentation – Firm positioning for Mass Marketing Firms – The Ten Commandments for Perfect Positioning – Strategic Marketing Pricing- Process.



## **Unit IV**

### **New Product Strategies:**

New Product Strategies – Decision to Develop a New Product – Idea Generation – Product Development – Exit Strategies – The Whole Product – Different New Product Strategies – Strategies for Market Leaders - Strategies for Market Challengers – Niche Marketing Strategy.

## **Unit V**

### **Strategic Service Management:**

Strategic Service Management – Meaning – Elements – Service Knowledge Management – Service Parts Management – Service Price Management - Service Personnel Management – Customer Relationship Management Today – Needs – Customer relationship in Effective Marketing – Customer Relationship Strategies

### **Skill Development**

1. Draft role of information technology in strategic marketing.
2. Analyse the process of New Product Strategies.
3. Develop feasible solutions and decisions to solve problems related to marketing and strategy.
4. Prepare an assignment on Customer Relationship Management at present.

### **Reference Books**

1. Soundaian, S. (2012). *Strategic marketing Management*. (1<sup>st</sup> ed). Chennai: MJP Publishers.
2. Alexander Chernev. (2018). *Strategic Marketing Management*. (9<sup>th</sup> ed) New Delhi: Cerebellum Press
3. Nirmalya Kumar . (2004). *Marketing as Strategy*. (1<sup>st</sup> ed). Harvard Business School Publishing.
4. Richard, M.S. Wilson and Colin Gillian. (1999). *Strategic Marketing Management, Planning Implementation and Control*. (1<sup>st</sup> ed). New Delhi: Viva Books Private Limited.
5. Ferrell, O.C and Michael D.Hartline. (2014). *Marketing Strategy*. (6th ed). New Delhi: South-Western Cengage Learning Publication.

**Semester IV**  
**Elective IV: (a) Human Resource Development**  
**Course Code: PA2045**

Hours /Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives:**

1. To understand the conceptual frame work of Human Resource Development.
2. To help the students to analyze and evaluate the system of humanresource Development system

**Course Outcome**

COs	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the concept and significance of human resource management	3	U
CO-2	discuss the executive development and organizationaldevelopment	3	U
CO-3	describe the Competency based human resource management	3	An
CO-4	understand the work life of employees and talent management	3	U
CO-5	analyse the human resource information system	3	U

**Unit I**

**Evolution and Development of HRD:**

Human Resource management – Meaning and Definition – Difference between Personnel management and human resource management – Evolution and Development of HRM – HRM in India: An Overview – Recent trends in HRM Practices

**Unit II**

**Executive Development and Organisational Development:**

Importance of Executive development – Process– Methods – Reasons for failure of Executive Development, Organisational development – Definition and Characteristics – Methods of Organisation Development- Models of Organisation Development – Factors influencing choice of an Organisation Development Intervention

**Unit III**

**Competency based Human Resource Management:**

Introduction – Competency – Difference between competence and competency – Competence Frame work – Competence models – Competency mapping – Competency based Human Resource Processes

## **Unit IV**

### **Work – Life Balance Management and Talent Management:**

Work -Life balance – Factors causing work life balance – Consequences of work life balance – Benefits of work life balances, Talent Management: Objectives, Drivers, Importance, Benefits Talent management process – Talent management tips in HR Professionals – Problems of talent Management in India – Time Management.

## **Unit V**

### **Human Resource Information System:**

Human Resource Information System: Definition and meaning – Need, Objectives, Advantages and Disadvantages -Users of Human Resource Information System – Designing Human Resource Information System – Computerized Human Resource Information System – Personnel inventory

### **Skill Development**

1. Highlight the recent trends in HR practices with special reference to India.
2. State the importance of executive development in Indian context.
3. Elaborate the procedure involved in competency-based training.
4. Reflect on the evils of work life imbalance on employees and employers. High light the major evils women professional I India experience from work life balance.
5. Describe the steps involved in an HEIRS process using appropriate examples.

### **Reference Books**

1. Khanka, S. S. (2012). *Human Resource Management* . (2<sup>nd</sup> ed). New Delhi: Chand& Co. Ltd.
2. Aswathappa, K. (2008). *Human Resource Management*. (1<sup>st</sup> ed).New Delhi: TataMc Graw Hills Publishing Co. Ltd.
3. Memoria, C. B. (1985). *Personal Management*. (7<sup>th</sup> ed). New Delhi:Himalaya Publishing House.
4. Rao, V. S. P. (2010). *Human Resource Management -Test and Cases*(1<sup>st</sup> ed).. New Delhi: Excel Books.
5. Kothari C.R (2008). *Human Resource Management*. (1<sup>st</sup> ed).New Delhi: Viswa Prakashan.

**Semester IV**  
**Elective IV: (b) Entrepreneurial Development**  
**Course Code: PA2046**

Hours /Week	Credits	Total Hours	Marks
<b>6</b>	<b>4</b>	<b>90</b>	<b>100</b>

**Objectives:**

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

**Course Outcome**

Cos	Upon completion of this course the students will be able to :	PSO Addressed	CL
CO-1	understand the concepts of entrepreneurship and the growth, role towards economic development	5	U
CO-2	discuss the problems faced by rural women entrepreneurs and rural entrepreneurship	5	U
CO-3	identify the qualities of a successful entrepreneur and the entrepreneurial competencies	5	R
CO-4	describe the key elements of good business plan and business opportunities	5	U
CO-5	identify the institutions and schemes supporting entrepreneurship	5	R
CO-6	analyse the opportunities available to the entrepreneurs in various sectors	5	An

**Unit I**

**Evolution of Entrepreneurship:**

Meaning – Need – Characteristics – Functions – Importance - Types of entrepreneur – 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**

**Women and Rural Entrepreneurs:**

Women entrepreneurs – Concept – Growth – Reasons for the slow growth of women entrepreneurship - Functions – Problems – Schemes supporting women entrepreneurs- Rural entrepreneurship – Growth – Problems- Self Help Group - Role – Emerging 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

### Financial Institutions and Schemes:

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.

## Skill Development

1. Prepare a flow chart on the types of entrepreneurs.
2. Write an essay on the role of entrepreneurship in the economic growth of India.
3. Draw a business proposal/plan in the industry you are interested in.
4. Prepare a report on the woman entrepreneur who attracts you the most.
5. Write up on the schemes which provide finance to new entrepreneurs.

## Reference Books

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

**Semester IV**  
**Life Skill Training (LST) – II**  
**Sub. Code: LST202**

No. of hours per week	Credit	Total no. of hours	Marks
1	1	30	100

**Objectives:**

1. To improve the integral growth of human being towards sustainable development.
2. To create awareness about human rights, values and their significance and their role.

**Course Outcomes (COs)**

CO No.	<i>Upon completion of this course, the students will be able to:</i>	Cognitive Level
CO-1	Understand the pros and cons of organ donation and transplant.	U
CO-2	To recognise their rights and address the issues pertaining to human rights violation.	A
CO-3	To acquire the skills required for a successful personal and professional life.	C

**Unit I**

Generation gap - causes. Bridging the generation gap.

Donate life - pros and cons of organ donation - organ donation and transplant.

**Unit II**

Impact of mass media on society - functions and social impacts of media.

Responsible freedom - freedom and responsibility.

**Unit III**

Violation of human rights - the right to live free. Freedom to move - freedom of thought and freedom of expression. Right to democracy - types of violations and safeguarding of human rights.

**Unit IV**

Impact of materialism on youth.

Terrorism - causes - solutions to rid the world of terrorism and remedy.

## **Unit V**

Marriage preparation - Fidelity and permanence. Values to practice for a successful marriage. Tips for a successful marriage.

Professional ethics and human values - work ethics - ethics and character. Civic virtues and respect for others. Types of value and its nature. Professional value and duty ethics - how to face challenges in the work place.

### **Text Book:**

(Compilation will be provided to the students)

### **Reference Books:**

Baghel, Dr. Sanjay Singh. *Social Media and Indian Youth*. Apple Books. New Delhi.2015.

Bhagwan , Dada. *Generation Gap* . mahavideh Foundation. Ahmedabad. 2000.

M. Govindarajan, S. Natarajan and V.S. Senthil Kumar. *Professional Ethics and Human Values*. PHI Learning Private Limited. New Delhi .2013.

Don Miguel Riuz and Heather Ash Amara. *The Seven Secrets to Healthy , Happy Relationships*. Hierophant Publishing . 2018.

**Semester IV**  
**Self-learning Course**  
**Business Communication**  
**Course Code: PA20S2**

No. of Hours per Week	Credits	Total No. of Hours	Marks
-	2	-	100

**Objectives:**

1. To study the effective communication in the day to day lives.
2. To enhance the students to develop their communication skills.

**Unit I: Nature and Scope of Communication**

Communication – Definition – Objectives – Principles – Media – Types – Barriers.

**Unit II: Effective Listening and Speeches**

Introduction – Poor listening habits – Types of listening – Effective & ineffective listening skills – Strategies for effective listening – Barriers to effective listening

**Speeches:** Introduction – characteristics of a good speech – profile of a good speaker – planning to speak.

**Unit III: Committees. Conferences & Meetings**

Committees – Different types – advantages – disadvantages. Conferences – planning – web conference Meetings – planning – meeting process – effective meeting Vs. Video conferences.

**Unit IV: Interviews and Group Discussions**

**Interview: Principles. Techniques – Types – Effective interviewer – Success of an interview.**  
**Group discussion: Guidelines – role and functions – improving group performance.**

**Unit V: Information Technology of the Future**

Introduction. Word processor – Telex – Facsimile (Fax) – E.Mail – voice mail. Internet – Multimedia – Tele conferencing – telephone answering machine.

**Reference Books**

1. Pillai,R.S.N., & Bagavathi. (1973). *Modern Commercial Correspondence*. (1<sup>st</sup> ed). New Delhi: Sultan Chand & co.
2. Meenakshi Raman & Prakashsingh. (2006). *Business Communication*. (1<sup>st</sup> ed). New Delhi: Oxford Publication.
3. Raghunathan,N.S., & Santhanam,B. (2006). *Business Communication*. (3<sup>rd</sup> ed). Chennai: Margham Publications.
4. Sundar,K., Kumara Raj, A. (2012). *Business Communication*. (1<sup>st</sup> ed). Chennai: Vijay Nicole Imprints Pvt.ltd.
5. Randolph,H., Hudson & Bernard,J., Selzler. (2012). *Business Communication*. (5<sup>th</sup> ed). Mumbai: Jaico Publishing House.



Syllabus highlighted with  
employability

Syllabus highlighted with  
Entrepreneurship