### SCHHEME OF EXAMINATION – CBCS Pattern

<table>
<thead>
<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
<th>Ins. Hrs/ Week</th>
<th>Examinations</th>
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<td>Tamil @ /Advanced Tamil # (or) Non-major elective-I : Yoga for Human Excellence # / Women’s Rights #</td>
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<td>Skill based Subject-2 : Consumer Behaviour</td>
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<td>IV</td>
<td>Tamil @ / Advanced Tamil # (or) Non-major elective-II : General Awareness #</td>
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### SEMESTER – V

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<th>Course Description</th>
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<tr>
<td>III Core XIV – Cost &amp; Management Accounting</td>
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### SEMESTER – VI

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<td>V Extension Activities @</td>
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| TOTAL | -     | -     | -         | 3500  |   140 |

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

### List of Elective papers (Colleges can choose any one of the paper as electives)

<table>
<thead>
<tr>
<th>Elective – I</th>
<th>A</th>
<th>International Finance Flows</th>
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<tbody>
<tr>
<td></td>
<td>B</td>
<td>Modern Office Management</td>
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<td>C</td>
<td>Global Business Management</td>
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<th>Elective – II</th>
<th>A</th>
<th>Portfolio Analysis and Management</th>
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<tr>
<td></td>
<td>B</td>
<td>Industrial Relations and Labour Laws</td>
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<td>C</td>
<td>Advertising and Sales Promotion</td>
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<th>Elective - III</th>
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<th>Foreign Exchange</th>
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<td>Human Resource Development</td>
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<td>E-Commerce</td>
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SEMESTER - I
MANAGEMENT PROCESS

Goal: To enable the students to learn principles, concepts and functions of management.
Objective: On successful completion of this course, the students should have understood
- The nature and types of business organizations
- Principles & functions of Management
- Process of decision making
- Modern trends in management process.

UNIT -I

UNIT –II

UNIT –III

UNIT -IV

UNIT - V

REFERENCE BOOKS

1. Business Organisation - Bhushan Y.K.
2. Principles of Management – L.M. Prasad
3. Business Management – Dinkar Pagare
4. Principles of Business organisation and Management – P.N. REDDY
FINANCIAL ACCOUNTING

**Goal:** To enable the students to acquire knowledge of Accounting principles and practice

**Objective:** On successful completion of this course, the students should have understood

- The basic accounting concepts
- Double entry bookkeeping system and various books of accounts
- Preparation of final accounts, etc.

**UNIT - I**


**UNIT - II**


**UNIT - III**

Manufacturing - Trading - Profit & Loss Account - Balance sheet. – Problems with simple adjustments.

**UNIT - IV**

Accounting for non-trading institutions - Income & Expenditure Account - Receipts and Payment Accounts and Balance sheet - Accounting for depreciation – methods of depreciation – problems (straight line method and written down value method only)

**UNIT - V**

Preparation of accounts from incomplete records.

(Theory and problems may be in the ratio of 20% and 80% respectively)

**REFERENCE BOOKS**

1. Grewal, T.S. : Double Entry Book Keeping
2. Jain and Narang : Advanced Accountancy
3. Shukla and Grewal : Advanced Accountancy
4. Gupta and Radhaswamy : Advanced Accountancy
5. Gupta R.L. : Advanced Accountancy
MATHEMATICS FOR MANAGEMENT- I

Goal: To enable the students to acquire knowledge of mathematics & statistics and their use in business decision making.

Objective: On successful completion of this course, the students should have understood
✓ Set operations, matrix and Mathematics of Finance
✓ Statistical tools and their applications

UNIT - I
Sets and set operation - Venn Diagrams - Elements of Co-ordinate system.
Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order- solving system of simultaneous linear equations.

UNIT-II
Mathematics of Finance and series simple and compound interest - Arithmetic progression - Geometric progression (Simple problems only).

UNIT-III
Meaning and Definitions of Statistics - Scope and Limitations. Statistical enquiries - Scope of the problem - Methods to be employed types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

UNIT-IV
Measures of Central tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations - Skewness and Kurtoses Lorenx curve, Simple Correlation - Scatter diagram - Karl Pearson’s Co-efficient of correlation – Rank correlation - Regression lines.

UNIT-V
Analysis of Time Series: Methods of Measuring - Trend and Seasonal variations - Index number - Unweighted indices - Consumers price and cost of living indices.

* Questions in theory and problems carry 30% and 70% marks respectively

REFERENCE BOOKS
1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
2. Gupta S.P. - Statistical Methods
3. Navaneethan P. - Business Mathematics
4. Statistics - R.S.N. Pillai, Mrs. Bhagavathi
5. P.R. Vittal - Business Mathematics and Statistics
ORGANISATIONAL BEHAVIOUR

Goal: To enable the students to acquire knowledge of organisational behaviour

Objective: On successful completion of this course, the students should have understood
Personality, Perception, Motivation, Job-satisfaction, morale, Group dynamics,
Leadership traits, Counselling and guidance, etc.

UNIT - I
Importance and scope of organisational psychology – Individual differences -
Intelligence tests - Measurement of intelligence - Personality tests - nature, types and
uses.

UNIT - II
Perception - Factors affecting perception - Motivation - theories - financial and
non-financial motivation - techniques of motivation - Transactional Analysis - Brain
storming.

UNIT - III
Job satisfaction - meaning - factors - theories - Management of job satisfaction -
Morale - importance - Employee attitude and behaviour and their significance to
employee productivity - job enrichment - job enlargement.

UNIT – IV
Hawthorne Experiment - importance - Group Dynamics - Cohe-
operation - competition - conflict - Types of Conflict – Resolution of conflict -
Sociometry - Group norms - Role - Status – supervision style - Training for
supervisions.

UNIT - V
Leadership - types - theories – Trait, Managerial Grid, Fiedder’s contingency -
Organisational climate - organisational effectiveness – organisational development -
counselling and guidance - Importance of counsellor - types of counselling - merits of
counselling.

REFERENCE BOOKS
1. Keith Davis - Human Behaviour at Work
2. Ghos - Industrial Psychology
3. Fred Luthans - Organisational Behaviour
4. L.M. Prasad - Organisational Behaviour
5. Hippo - Organisational Behaviour
ECONOMICS FOR EXECUTIVES

Goal: To enable the students to learn principles and concepts of Business Economics

Objective: On successful completion of this course, the students should have understood
- The objectives of business firms
- Factors of production and BEP Analysis
- Types of competitions and price administration
- Government measures to control monopoly

UNIT - I

Objectives of business firms - Profit Maximisation - Social responsibilities - Demand analysis - Law of Demand - Elasticity of demand.

UNIT - II

Production function - Factors of production - Laws of diminishing returns and Law of variable proportions - Economics of Scale – Cost and Revenue Curves - Break - even- point analysis.

UNIT - III

Market structure and prices - Pricing under perfect Competition - Pricing under Monopoly - Price discrimination - Pricing under Monopolistic competition - Oligopoly.

UNIT - IV

Pricing under factors of production; wages - Marginal productivity theory - Interest - Keyne's Liquidity preference theory – Theories of Profit - Dynamic theory of Profit - Risk Theory - Uncertainty theory.

UNIT - V


REFERENCE BOOKS
1. Sankaran - Business Economics
2. Markar Et al - Business Economics
MATHEMATICS FOR MANAGEMENT- II

Goal: To enable the students to learn the techniques of Operation Research and their applications in business management.

Objective: On successful completion of this course, the students should have understood
- Operations Research models
- Game theory, Queuing theory, PERT, CPM, etc.

UNIT - I

Introduction to Operations Research - Meaning - Scope – Models - Limitation. Linear Programming - Formulation – Application in Management decision making (Graphical method only)

UNIT - II

Transportation (Non- degenerate only) - Assignment problems - Simple Problems only

UNIT - III

Game Theory:- Queuing theory - Graphical Solution – mx2 and 2xn type. Solving game by Dominance property - fundamentals - Simple problems only. Replacement problem – Replacement of equipment that detoriates gradually (value of money does not change with time)

UNIT - IV


UNIT - V

PERT - Time scale analysis - critical path - probability of completion of project - Advantages and Limitations.

Note: Theory and problem shall be distributed at 20% and 80% respectively.

REFERENCE BOOKS
2. P.R. Vittal - Operations Research
BUSINESS COMMUNICATION

Goal: To enable the students to learn the nuances of good communication.
Objective: on successful completion of this course, the students should have understood

✓ Methods of communication
✓ Types of communication and Barriers of communication.

UNIT-I

UNIT – II

UNIT – III
Correspondence of company secretary with share holders and directors – Agenda – Minutes – Preparation.

UNIT – IV

UNIT - V

Books for Reference:
PRODUCTION AND MATERIALS MANAGEMENT

**Goal:** To enable the students to acquire knowledge of production processes and Materials Management

**Objective:** On successful completion of this course, the students should have understood
- ✔ Principles, functions and process of Production Management
- ✔ Effective management of materials

**UNIT-I**

Production Management - Functions - Scope - Plant location - Factors - Site location - Plant layout - Principles - Process - Product layout for Production Planning and control - Principles - Information flow - Routing - Scheduling - Despatching - Control.

**UNIT-II**

Materials Handling - Importance - Principles - Criteria for selection of material handling equipments. Maintenance - Types - Breakdown - Preventive - Routine - Methods study - Time study - definition - Motion study - Principles – work measurement.

**UNIT-III**


**UNIT-IV**

Function of Inventory - Importance - Tools - ABC, VED, FSN Analysis - EOQ - Reorder point - Safety Stock - Lead time Analysis Store keeping - Objectives - Functions - Store keeper - Duties - Responsibilities - Location of store - Stores Ledger - Bin card.

**UNIT-V**


**TEXT BOOKS:**

1. Banga and Sharma : Production Management
2. O.P. Khanna : Industrial Engineering and Management
3. M.V. Varma : Materials Management
MARKETING MANAGEMENT

Goal: To enable the students to acquire knowledge of principles of marketing management

Objective: On successful completion of this course, the students should have understood
✓ Principles of marketing management, market segmentation
✓ Product life cycle, pricing, branding,.....

UNIT - I

Definition of Marketing - Marketing Management- Marketing concept - meaning
Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

UNIT - II


UNIT - III


UNIT - IV

Pricing: Meaning to Buyer & Seller - pricing policies – Objective factors influencing pricing decisions - Competitors action to price changes - multiproduct pricing. Physical Distribution - Management of physical distribution - marketing risks.

UNIT - V


REFERENCE BOOKS:

1. Philip Kotler - Marketing Management
2. Rajan Nair - Marketing Management
3. Cundiff and Still - Fundamentals of modern marketing
BASICS OF INVESTMENT

Unit – I : Investment : Objectives and Risks
Introduction; investment; speculation; Gambling; Investment / speculation / Gambling; Increasing Popularity of Investment; Features of an Investment Programme; Risks of Investment; Finance vs. Investment: interacting Decision Element.

Unit – II : The Stock Markets in India
Introduction, Nature and Function of Stock exchange; the Indian stock markets; Early History and Development; Organisation of Indian Stock Exchanges; Membership.

Unit – III : Statutory regulation of stock exchanges
Statutory regulation of Stock Exchanges; Over the counter Exchange of India (OTCEI); National Stock Exchange of India; Automation of Stock Exchanges Secondary Market Developments.

Unit – IV : New Issue Market
Introduction; Functions; Origination, underwriting, Distribution; Role of the New Issue Market; Disinvestment by Public sector Enterprises.

Unit – V : Listing of Securities
Introduction; Advantages of Listing; Listing : Is it a Legal Requirement?; General Requirements for Listing.

BOOKS REFERENCES :
V.K. BHALLA, Investment Management.
TAXATION – LAW AND PRACTICE

**Goal:** To enable the students to acquire knowledge of principles of Taxation

**Objective:** On successful completion of this course, the students should have understood

- Principles of Direct and Indirect Taxes
- Calculation of Tax, Tax Authorities, Procedures,…

**UNIT – I**

General Principles of Taxation, Distinction between direct and Indirect taxes, tax evasion – avoidance – causes - remedies.

**UNIT – II**


**UNIT – III**

Computation of income under profits and gains of business - profession - capital gains – income from other sources - Deductions in the computation of total income - income tax Authorities and their power.(problems be included).

**UNIT – IV**

Indirect taxes – selected provisions of VAT– with regard to registration of dealers - procedure and effects of registration -mode of charging VAT – exemption from VAT – authorities and their powers.

**UNIT – V**

Role of Excise duties in the total revenue – objectives of excise duty in the total revenue – objectives of excise duty – exempted form duty – customs duties – Levy of import and export duty – distinction between advalorum and specific duties – exemption

Note: Theory and problems shall be distributed at 60% & 40% respectively.

**BOOKS RECOMMENDED**

1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrothra - Income Tax Law & Practice
3. Gour & Narang - Income Tax Law & Practice
4. Dingare pagare - Income Tax Law & Practice
5. Dingare Pagare - Business Taxation
6. Balasubramanian - Business Taxation
Skill Based Subject-1: RETAIL ENVIRONMENT

Subject Description: This course presents the basics of retailing, trends in retailing, evolution of retailing and global retail markets.

Goals: To enable the students to learn the basics in retailing, evolution and trends in retailing.

Objectives: On successful completion of the course the students should have:
understood the features of retailing
learnt the theories of retail development
learnt retail development in India and global retail markets

Contents:

UNIT I

UNIT II
Retail Model and Theories of Retail Development – Life cycle and phase in growth of retail markets – Business models in retail – other Retail models.

UNIT III
Strategic Planning in Retailing: Situation Analysis – Objectives – Need for identifying consumer needs – Overall strategy, feedback and control – consumer decision-making process.

UNIT IV
Retail in India: Evolution and Size of retail in India – Drivers of retail change in India – Foreign Direct Investment in retail – Challenges to retail developments in India.

UNIT V
Global retail markets: Strategic planning process for global retailing – Challenges facing global retailers – Challenges and Threats in global retailing – Factors affecting the success of a global retailing strategy

REFERENCE BOOKS:
James R. Ogden, Denise Ogden – Integrated, Retail Management – Biztantra 2005
SEMESTER - IV

HUMAN RESOURCE MANAGEMENT

Goal: To enable the students to acquire knowledge of Human Resource Management

Objective: On successful completion of this course, the students should have understood

- Functions of HR/Personnel Department
- Manpower planning, performance appraisal,…
- Salary administration, Labour Welfare, Industrial Relations,…

UNIT - I


UNIT - II

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

UNIT - III

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.

UNIT - IV

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

UNIT - V

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

REFERENCE BOOKS:
1. Tripathy - Personnel Management and Industrial Relations
2. Bhagoiwal - Personnel Management and Industrial Relations
3. Memoria - Personnel Management and Industrial Relations
FINANCIAL MANAGEMENT

Goal: To enable the students to acquire knowledge of Financial Management

Objective: On successful completion of this course, the students should have understood
  ✓ Finance Functions, Cost of capital, Capital structure,…
  ✓ Capital Budgeting, Working capital management,…

UNIT - I (Theory only)


UNIT - II (Problem & Theory questions)

Financing Decision: Cost of Capital - Cost of Specific Sources of capital - Equity - preferred stock debt - reserves - weighted average cost of capital, Operating Leverage and Financial Leverage.

UNIT - III (Theory only)


UNIT - IV (Theory only)


UNIT - V (Problems & theory questions)

Capital budgeting-meaning-objectives-preparation of various types capital budgeting.

(Theory carries 80 Marks, Problems carry 20 Marks)

REFERENCE BOOKS
1. P.V. Kulkarni - Financial Management
3. I. M. Pandey - Financial Management
4. S.N. Maheswari - Management Accounting
MANAGEMENT INFORMATION SYSTEM

Goal: To enable the students to acquire knowledge of MIS
Objective: On successful completion of this course, the students should have understood
✔ Computer based information system
✔ MIS support for the functions of management

UNIT I
Introduction to Information Systems - definition - features - steps in implementation of MIS - need for information-information system for decision making- MIS as competitive advantages – MIS structures.

UNIT II
MIS - Strategic information system - MIS support for planning - organising - controlling - MIS for specific functions - personnel, finance, marketing inventory production Data Base Management System Models - hierarchical -network - relational - modular.

UNIT III

UNIT IV

UNIT V
Telecommunication revolution - Introduction to Email, internet, intranet and teleconferencing, www architecture, Introduction to E-Commerce, models B_B, B_C, and EDI, EDI applications in business, electronic payment cash, smart cards, and credit cards.

REFERENCES
Management Information System - Murdick and Ross
Management Information System- A contemporary perspective - Kenneth Laudon & Jane Laudon
Management Information System - Gordon B Davis
Management Information System - James O brien
Computer applications in business - Subramanian K
IV-Semester
PC SOFTWARE (MS OFFICE) - Theory

Unit-I


Unit-II


Unit-III


Unit-IV

Power Point basics- Working in outline view- using a design template- Merging presentations in Slider sorter view applying templates – Adding graphs- adding organization Charts.

Unit-V

Access Basics- Creating a table- entering and adding records- Changing a structure- working with records – Creating forms – establishable relationship using queries to extract information.

Text Books
3. Quick Course in Micro soft Office Joyce Cox, Polly urban –Galgottia Publications.
4. PC Software for Office- Automation by T.Karthikeyan and Dr. C. Muthu-Sultan Chand and Company.
IV – SEMESTER

PC Software (MS Office)

PROGRAMMING LABORATORY

List of Practicals

**MS-Word**

1. Type the text, check spelling and grammar bullets and numbering list items, align the text to left, right justify and centre.
2. Prepare a job application letter enclosing your Bio-Data
4. Prepare the document in newspaper column layout.

**MS – EXCEL**

5. Worksheet Using Formulas.
7. Drawing graphs to illustrate class performance
8. An excel worksheet contains monthly sales details of five companies.

**MS ACCESS**

9. Simple commands perform sorting on name, place and pin code of students database and address printing using label format.
10. Pay rolls processing and prepare report
11. Inventory control.
12. Screen designing for data entry.

**MS POWER POINT**

13. Prepare a PowerPoint presentation with at least three slides for department Inaugural function.
14. Draw an organization chart with minimum three hierarchical levels.
15. Design an advertisement campaign with minimum three slides.
16. Insert an excel chart into a power point slide.
BUSINESS LAW

Goal: To enable the students to acquire knowledge of legal aspects of business
Objective: On successful completion of this course, the students should have understood
✓ Law of contract, Law of sale of goods
✓ Law of Agency, Negotiable Instruments Act,…..

UNIT - I   LAW OF CONTRACT

UNIT II

UNIT - III   LAW OF SALE OF GOODS

UNIT - IV
Creation of agency - Classification of agents - relations of principal and agent - delegation of authority - relation of principal with third parties - personal liability of agent - Termination of agency.

UNIT V

REFERENCE
1. N.D. Kapoor - Elements of Mercantile Law
2. Shukla M.C. - A Manual of Mercantile Law
3. Venkatesan - Hand Book of Mercantile Law
4. Pandia R. H. - Mercantile Law
5. K.P. Kandasami - Banking Law & Practice
IV – SEMESTER

Skill Based Subject-2 : CONSUMER BEHAVIOUR

Subject Description: This course presents the basics of consumer behaviour

Goals: To enable the students to learn the basics of consumer behaviour

Objectives: On successful completion of the course the students should have:

- Understood consumer motivation and perception
- Learnt consumer learning and attitude
- Learnt consumer decision making

UNIT-I

UNIT –II
Consumer research — Paradigms — The process of consumer research - consumer motivation — dynamics — types — measurement of motives — consumer perception

UNIT – III
Consumer Learning — Behavioural learning theories — Measures of consumer learning — Consumer attitude — formation — Strategies for attitude change

UNIT – IV
Social class Consumer Behaviour — Life style Profiles of consumer classes — Cross Cultural Customers Behaviour Strategies.

UNIT-V
Consumer Decision Making — Opinion Leadership — Dynamics — Types of consumer decision making — A Model of Consumer Decision Making

REFERENCE BOOKS:


SEMESTER - V

COST AND MANAGEMENT ACCOUNTING

Goal: To enable the students to acquire knowledge of Accounting for managerial decisions

Objective: On successful completion of this course, the students should have understood
- Cost sheet, Material issues, Labour cost...
- Financial statement analysis, Budgeting...

UNIT I (Theory questions only)
Meaning-definition-scope-objectives-function-merits and demerits of Cost and Management Accounting-distinction between cost, management and financial accounting - Elements of cost-cost concepts and costs classification.

UNIT II (Problems and theory questions)
Preparation of cost sheet-stores control- ECQ-maximum, minimum, reordering levels-pricing of materials issues-FIFO,LIFO,AVERAGE COST, STANDARD PRICE-methods -labour cost-remuneration and incentives.

UNIT III (Problems only)

UNIT IV (Problems only)
Fund flow analysis-cash flow analysis (problems only)

UNIT V (Problems and theory questions)
Standard costing-variance analysis-material and labour variances Marginal Costing-cost volume profit analysis. Budgeting and preparation of various budgets.

(Theory carries 20 marks and problems carry 80 marks)

REFERENCE BOOKS:
1. Jain and Narang - Costing
2. Nigam and Sharma - Cost accounting
3. RK Sharna & K. Gupta - Management Accounting
4. S.N.Maheswari - Management Accounting
INVESTMENT COMPANIES AND INTERMEDIARIES

Unit – I : The Brokerage Business
Introduction; Functions of a Brokerage Firm; Brokerage Information; Functional Specialisation of Members; Selecting a Broker and a Brokerage Firm; Execution of Order; Types of Transactions in a Stock Exchange; Mechanics of Share Trading; Features of Share Trading; Carry Forward Facility and the Theory of Badla.

Unit – II : Investment Companies
Introduction; Investment Company – The Concept; Types of Investment Companies; SEBI Guidelines for Mutual Fund authorization; RBI Guidelines on Mutual Funds; Mutual Funds 2000; Mutual Fund Operations in India; Money Market Mutual Funds; Computation of Net Asset Value (NAV).

Unit – III : Market Indexes
Introduction; Methods of Stock Indexes; Leading Stock Price Indexes; Bombay Stock Exchange Sensitive Index of Equity Prices.

Unit – IV : Method of Compilation
Method of Compilation; Bombay Stock Exchange; National Index of Equity prices; RBI Index of Security Prices; Other indexes of Security Prices.

Unit – V : Human Factor in Stock Markets
Introduction, Pyramids and Ponzi Schemes; Blind Faith and High Hopes; Speculative Bubbles; Stock-Market Bubbles; The Great Crash; Oct’87 Stock Market Crash and its Aftermath; The Scam.

BOOKS RECOMMENDED
ências
Dr. Preethi Singh – Investment Management
INSURANCE MARKETING

UNIT-I: Introduction to Insurance

UNIT-II: Marketing of Insurance.

Proprietary companies- Mutual Companies- Classification – Self Insurance – Advantages and Disadvantages- Organizational Structure of Insurance companies – Re-Insurance- International Insurance Market.

UNIT-IV: Users of Insurance Services.
Users of Insurance Services -Behavioral profile of users – Marker segmentation of Insurance – Significance – Marketing Information system for Insurance organization.

UNIT-V: Insurance Product

Reference:
ALTERNATIVE FORMS OF INVESTMENTS

Unit – I : Bond Valuation and Analysis
Introduction; Reasons for Issuing Bonds; Bond Features; Types of Bonds; Bond Prices; Yields and Interest Rate; Bond Intrinsic Values; Duration and Immunization;

Unit – II : Preference Share valuation and Analysis
Introduction; Features of Preference Shares; Preference Share Yields; Current Yield, Holding Period Return, Yield to call Date.

Unit – III : Equity Shares
Introduction; changing Attitude towards Equity Ownership; Equity Capital Terminology; Nature of Equity Shares.

Unit – IV : Dividend Policies and Decisions
Introduction; Cash Dividend; Stock Dividend (Bonus Shares).

Unit – V : Types of Dividend Policy
The firm’s Dividend Policy : (A) Short Term Dividend Policy - Alternative Policies; - Stable Rupee Dividend; - Target Payment Ratios; Regular and Extra Dividends; (B) Long-Term Dividend Policy – Dividend as a Passive Residual, Irrelevance of Dividends – MM Theory; Arguments for Relevance; Dividend Provisions Under the Companies Act, 1956.

Books for Reference :
3. Investment Management - V.K. Bhalla
V -SEMMESTER

Skill Based Subject-3: MERCHANDISING MANAGEMENT

Subject Description: This course presents the basics of merchandising

Goals: To enable the students to learn the basics of merchandising management

Objectives: On successful completion of the course the students should have:

- Understood merchandising planning
- Learnt merchandise buying
- Learnt visual merchandising

UNIT-I
Merchandising — meaning — concept — factors affecting merchandising function — merchandise manager functions — merchandise mix — components of merchandise management — merchandise strategies

UNIT –II
Merchandise Planning — steps involved — merchandise control — assortment planning — merchandising stages

UNIT – III
Merchandise buying — types — sources of supply — identifying and contracting - evaluating sources- branding strategies — category management

UNIT – IV
Merchandise performance — retail pricing — merchandise allocation — analyzing merchandise performance — methods.

UNIT-V
Visual Merchandising — types of display — display planning — methods of display — Ww4iyand interior display — space management — planning lay out

REFERENCE BOOKS:

- James ROgden, Denise T.Ogden - Integrated Retail Management, Wiley Pvt Ltd, 2005
SEMESTER - VI

ENTREPRENEURSHIP AND PROJECT MANAGEMENT

Goal: To enable the students to acquire knowledge of Entrepreneurship
Objective: On successful completion of this course, the students should have understood
✓ EDP, Project management
✓ Institutional support to entrepreneurial development

UNIT I

Meaning of Entrepreneurship - characteristics, functions and types of entrepreneurship - Intrapreneur - Role of entrepreneurship in economic development.

UNIT II


UNIT III

Project Management: Meaning of project - concepts - categories - project life cycle phases - characteristics of a project – project manager - role and responsibilities of project manager.

UNIT IV

Project identification - selection - project formulation – contents of a project report - planning commission guidelines for formulating a project - specimen of a project report.

UNIT V

Source of finance for a project - Institutional finance supporting projects project evaluation - objectives - types - methods.

TEXT BOOK

1. Entrepreneurial Development: S.S.Khanka
2. Entrepreneurial Development: C.B.Gupta & N.P. Srinivasan
3. Project Management: S.Choudhury
4. Project Management: Denis Lock
FINANCIAL DERIVATIVES

**Unit – I : Options**
Introduction; uses of options, types of options; option valuation and pricing; factors determining option price, characteristics; appreciation factor. Binomial Model black-scholes model; Delta; Theta; Gamma; Vega, Rho, hedging option portfolios in practice; index options portfolio insurance put-call parity relationship.

**Unit – II : Futures**
Introduction; Future Markets; Future contracts and Future Trading, Margin, Clearing House and Clearing Margins; Futures Versus options; Synthetic Futures; Futures Versus Forward markets; Strategies for Futures Markets.

**Unit – III : Swaps**
Swaps – The Teenage Years; Swaps- The Laundry List; the Basic Swap Structures; Fixed Rate Currency Swap; Currency Coupon Swap; Risks Specific to Users; How to Reduce Swap Risk?; International Bank Capital rules and Swaps; Swaptions; Equity Caps and Floors.

**Unit – IV : Convertible Securities**
Introduction; Convertible Debentures; Features; Objectives of Convertible debentures; Valuation of Convertible Debentures; implications of the convertible bond issue for the issuing company; convertible preference share; future of the convertible securities.

**Unit – V : Warrants**
Introduction; Considerations for shares issued through warrants; Gearing effect; valuing Warrants; Lapse of Warrants; Warrants Attached to Debenture; Similarities between options and Warrants.

**BOOKS FOR REFERENCE :**
3. Sathya Debasash., financial Derivatives, Excel books
SECURITY ANALYSIS

Unit – I : Fundamental Security Analysis
Introduction, An analysis of the economy; determining the current state of the economy; significance and interpretation of the economic indicators, industry analysis; the expansion stage; the stagnation stage; reason for decline in the competitive position of an industry; investment classification of industries;

Unit – II : Company Analysis
Company analysis : marketing, accounting policies; profitability, capital structure; financial analysis, operating efficiency; management, fundamental security analysis, an appraisal.

Unit – III : Technical Analysis
Introduction; Basic technical assumptions; technical vs. fundamental analysis. The Dow Theory; Elliott wave principle;

Unit – IV : Charting as a technical tools
Charting as a technical tools; types of charts; important chart patterns; limitations of charts; technical indicators; Technical analysis – An Evaluation.

Unit – V : Efficient Market Theory
Introduction, Forms of the Efficient market hypothesis; semi-strong form; implication; challenge to security analysis; efficient market theory : An appraisal.

TEXT BOOK:
1. Security analysis and Portfolio management – Punithavathi Pandian
Reference books:
1. Investment - Jack Clark Francis & Richard W.Taylor
2. Investment Management - V.K. Bhalla
3. Modern Portfolio Theory and Investment analysis - Elton and Gurbar
Skill Based Subject-4: CUSTOMER RELATIONSHIP MANAGEMENT

Subject Description: This course presents the basics of Customer Relationship Management.

Goals: To enable the students to learn the basics of Customer Relationship Management.

Objectives: On successful completion of the course the students should have:
- Understood Relationship Marketing
- Learnt Sales Force Automation
- Learnt Database Marketing

UNIT – I
Overview of Relationship marketing – Basis of building relationship – Types of relationship marketing – customer life cycle

UNIT – II
CRM – Overview and evolution of the concept – CRM and Relationship marketing – CRM strategy – importance of customer divisibility in CRM

UNIT – III
Sales Force Automation – contact management – concept – Enterprise Marketing Management – core beliefs – CRM in India

UNIT – IV
Value Chain – concept – Integration Business Management – Benchmarks and Metrics – culture change – alignment with customer eco system – Vendor selection

UNIT – V
Database Marketing – Prospect database – Data warehouse and Data Mining – analysis of customer relationship technologies – Best practices in marketing Technology – Indian scenario.

REFERENCE BOOKS:
- Philip Kotler, Marketing Management, Prentice Hall, 2005
Elective – I  |  A  | INTERNATIONAL FINANCE FLOWS

Unit – I : Foreign Portfolio Investment : Introduction; function portfolio investment; Major capital movement.

Unit – II : Foreign Investment in India : Emerging Trends and Policy developments : Introduction; Policy and Development; External Commercial Borrowings; Portfolio Investment;

Unit – III : Modern Portfolio Theory – Oriental Approach to Assess the Riskiness of Foreign Claims : Introduction, How to Generate the Distribution of Portfolio Returns; Foreign Portfolio Investment; regulatory Framework.

Unit – IV : Techniques of Portfolio Investment : Techniques of Portfolio Investment; Global Depository Receipts (GDRs);

Unit – V : International Taxation : Introduction; The Benefits and Costs of Openness; Efficiency; Incidence; The Problem and Promise of Tax Harmonization.

Books for Reference :
Elective – I  B  Modern Office Management

Unit –I Office Management and organization

Unit- II Office Environment & Communication

Unit –III : office correspondence & Record management

Unit –IV : Office systems & Procedures

Unit –V Office Personnel relations

Reference Books:
1. Modern office management – Dr. I.M.SAHAI –Sathiya Bhawan Agra
2. Office organization And Management – S.P Arora – Vikas publishing House Pvt Ltd.
Elective – I  C  Global Business Management

UNIT -I
Need and relevance-international trade – current pattern of India’s foreign trade and world trade-India’s trade-trends-composition-volume and direction-traditional and non-traditional products-brief background of import trade-future.

UNIT -II

UNIT -III

UNIT -IV
Export financing – procedure for pre-shipment finance-post shipment finance-terms of payment in international trade-letter of credit-features and types-medium and long term loans – export control regulations - ECGC.

UNIT -V

Recommended Books:
1. TAS Balagopal Export Management
2. Francis Cherunilam International Trade and Export Management
3. S K Varghese Foreign Exchange and Financing of Foreign Trade
4. Y R Ullal Export Management
Elective – II A Portfolio Analysis and Management

Unit – I: Portfolio Analysis: Risk and Return
Introduction; Portfolio and Security Returns; Risk; Portfolio Risk; When diversification does not help; when diversification can eliminate risk; the insurance principle; borrowing and lending.

Unit – II: Portfolio Choice: Utility Theory and Indifference Curves
Introduction; utility functions; linear utility function and risk; concave utility function and risk; indifference curves.

Unit – III: Markowitz: Portfolio Selection Model
Introduction; Markowitz Model; the mean variance criterion; corner portfolios; Dents in the efficient set dominance principle; Modifications to the Efficient Frontier; Critique.

Unit – IV: Sharpe: The Single Index Model
Introduction Characteristics lines; portfolio characteristic Lines; constructing the optimal portfolio.

Unit – V: Capital Asset Pricing Model
Introduction, Assumptions, the Security Market Line, CAPM Vs. Market Model; Realism of the Capital Asset pricing model.

BOOKS FOR REFERENCE:
1. Portfolio Management - S.K.Baura
2. Investment Analysis and Portfolio Management – Reilly
3. Security analysis and Portfolio management - Fischer and Jordan
Elective – II | B | Industrial Relations and Labour Laws

Objectives:
On successful completion of this course, the students should have understood
- Legislations relating to Industrial Disputes and Labour welfare

UNIT I
Industrial relations - industrial disputes - causes - handling and settling disputes - employee grievances - steps in grievance handling - causes for poor industrial relations - remedies.

UNIT II

UNIT III

UNIT IV
The Industrial Disputes Act 1947 - The Trade Union Act, 1926.

UNIT V
The Payment of Wages Act,1936 - The Employee's State Insurance Act, 1948

REFERENCES:
1. Personnel Management & Industrial Relation -P.C.Tripathi
2. Dynamics of Personnel Management - C.B.Mamoria
5. N.D. Kapoor - Mercandile Law - Sultanchand & Sons
**Elective – II** | C **ADVERTISING AND SALES PROMOTION**

**Goal:** To enable the students to acquire knowledge of sales promotional measures

**Objective:** On successful completion of this course, the students should have understood
- Advertising, Ad media, Ad agencies,
- Sales force management, promotional strategies…

**UNIT I**

**UNIT II**

**UNIT III**
Advertising layout- functions-design of layout- typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning.

**UNIT IV**

**UNIT V**
Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer
and dealers promotion. After sales service-packing – guarantee - Personal selling-Objectives - Salesmanship-Process of personal selling-types of salesman.

REFERENCE BOOKS:
1. Bolen J.H. Advertising
2. Sontakk C.N. Advertising and Sales Management
3. Davar S.K. Salesmanship and advertising
4. Neelamegam, Sales Forecasting key to Integrated Management.

UNIT – I

UNIT - II

UNIT – III
Export Financing : Packing Credit Advances, Advances against duty drawback, Other services to exporters – post – shipment finance : Purchase/Negotiation of exporters – post – shipment finance : Purchase/Negotiation of export bills, scrutiny of bills drawn under letter of credit, collection of export bills, advance against bills under collection and consignment exports.

UNIT - IV
Export – Import Bank of India : Lending to Indian exporters, Lending to foreign governments and companies, loans to commercial banks in India, Non – lending services and Forfeiting. Export Credit Guarantee Corporation of India Limited : Standard policies, Specific policies and guarantee to banks.

UNIT - V

BOOKS RECOMMENDED
Francis - International Trade and Export Management.
C.Jeevanandam - Foreign exchange – Practice, concepts and control.
Reserve bank of India - Exchange control manual – Vol.I & II.
S.K.Verghese - Financing Foreign Trade.
Elective – III | B | HRD (Human Resource Development)

**Goal:** To enable the students to learn the principles and practices of developing human resources.

**UNIT I:**
HRD - Meaning, scope, importance, difference between traditional personnel management and HRD. Role Analysis and HRD-Key performance areas, Critical Attributes, Role Effectiveness, Role analysis methods.

**UNIT II:**
Performance appraisals and performance development - objectives of performance appraisal - The past and the future; Basic considerations in performance appraisal; Development oriented appraisal system. Interpersonal Feedback and performance counseling

**UNIT III:**
Potential Appraisal and Development. Career planning and Development.

**UNIT IV:**
Training - conceptual framework for training; learning principles; Identification of training needs; Determination of training objectives; Training programme design; Training methods and their selection criteria.

**UNIT V:**
Organization Effectiveness - Organisation Culture, HRD climate; Organization Development - characteristics, HRD - OD interface. HRD experiences in India - Emerging trends and perspectives.

**REFERENCES:**
Elective – III C E-Commerce

UNIT – I
Foundation of electronic Commerce :- Definition and content of the field – Driving force of EC-Impact of Ec – Managerial Issues- Benefits and Limitations of EC Retailing in EC :- Business models of E – marketing – Aiding comparison shopping - The impact of EC on Traditional Retailing System.

UNIT – II

UNIT – III

UNIT – IV

UNIT –V

Reference Books :-
EFRAIM TURBUN, JAE LEE, DAVID KING, H. MICHAEL CHUNG
- “ELECTRONIC COMMERCE – A MANAGERIAL PERSPECTIVE ,