

ACCA 2018

CURRICULUM AND SYLLABI (All Semesters)

B.Com (Hons.)

ACCA

VISION AND MISSION

VISION

B.S. AbdurRahmanInstitute of Science and Technology aspires to be a leader in Education, Training and Research in Engineering, Science, Technology and Management and to play a vital role in the socio-Economic progress of the Country.

MISSION

- “ To blossom into an internationally renowned University
- “ To empower the youth through quality education and to provide professional leadership
- “ To achieve excellence in all its endeavors to face global challenges
- “ To provide excellent teaching and research ambience
- “ To network with global institutions of excellence, Business, Industry and Research Organizations
- “ To contribute to the knowledge base through scientific enquiry, Applied research and Innovation

VISION AND MISSION OF THE DEPARTMENT OF COMMERCE**VISION**

To develop into a world class centre of excellence in the fields of Business and Economics through value based education, training & research.

MISSION

- To impart holistic education using state of the art technology and to give a global perspective through value based education for social transformation.
- Inspire and empower the students to become innovative leaders and involving people who contribute to the success of organizations and betterment of communities.
- To develop a team of competent and qualified entrepreneur.
- To explore training and development opportunities
- To involve in projects leading to high quality research.
- To continuously evaluate our performance against suitable benchmarks, develop new programmes, global tie-ups to meet stakeholder requirements
- To train them with good communication and soft skills for employment.
- To prepare students for higher education in Commerce and Business Studies.
- To provide contextually relevant commerce education.
- To inculcate the use of Information and Communication Technology for the development of society.

PROGRAMME EDUCATIONAL OBJECTIVES

- To make students well versed with the various Accounting, Finance, Business Law and Taxation policies in India outside India.
- The course is offered in collaboration with ACCA (Association of Chartered Certified Accountants) to enable students to gain globally recognized ACCA certificates combined with B.Com (Hons.)
- To provide an in-depth understanding of various accounting and taxation rules to the students.
- To provide career oriented education to students so that they can either go for jobs or engage in self-employment.

PROGRAMME OUTCOMES

On successful completion of the programme, the graduates will

- Be able to apply the knowledge of accounting, business laws and taxation in business and commerce.
- to enable students to gain globally recognized ACCA certificates combined with B.Com (Hons.)
- Communicate effectively and perform efficiently in the organization, social and personal life.
- Be able to aptly use the obligatory knowledge and skill to furnish as an entrepreneur and social entrepreneur.
- Be able to lead and manage a team effectually in varied situations.
- Have sufficient skill to handle the financial matter of organizations.

B.S. ABDUR RAHMAN CRESCENT INSTITUTE OF SCIENCE AND TECHNOLOGY

Vandalur, Chennai – 600048
B.Com (Honors)ACCA
CURRICULUM & SYLLABUS

SEMESTER I

| Sl. No. | Course Group | Course Code | Course Title | L | T | P | C |
|---------|--------------|----------------------------------|---|---|---|---|---|
| 1 | AECC | ENC 1183 | General English-I | 3 | 1 | 0 | 3 |
| 2 | AECC | LNC1182/ LNC 1184 | German - I Tamil. I | 3 | 1 | 0 | 3 |
| 3 | PC | COC 1121 | Basic of Financial Accounting(ACCA) | 5 | 1 | 0 | 5 |
| 4 | PC | COC 1122 | Principles of Organization & Management(ACCA) | 4 | 1 | 0 | 5 |
| 5 | PC | COC 1123 | General Economics | 3 | 1 | 0 | 3 |
| 6 | PA | COC 1103 | Quantitative Aptitude& Reasoning | 4 | 1 | 0 | 4 |
| 7 | AECC | COC 1107 LNC 1185 LNC 1186 | Business Environment and Ethics / Basic Tamil I / Advance Tamil I | 2 | 0 | 0 | 2 |

25

SEMESTER II

| Sl. No. | Course Group | Course Code | Course Title | L | T | P | C |
|---------|--------------|----------------------|----------------------------------|---|---|---|---|
| 1 | AECC | ENC 1284 | General English II | 3 | 1 | 0 | 3 |
| 2 | AECC | LNC1282/ LNC 1284 | German - II/ Tamil. II | 3 | 1 | 0 | 3 |
| 3 | PC | COC 1221 | Basics of Cost Accounting | 4 | 2 | 0 | 5 |
| 4 | PC | COC 1222 | Financial Reporting(1) | 4 | 2 | 0 | 5 |
| 5 | PC | COC 1223 | Corporate Legal Framework | 4 | 0 | 0 | 4 |
| 6 | PA | COC 1224 | Business Statistics & Operations | 3 | 1 | 0 | 4 |

Research

| | | | | | | | | |
|---|------|----------------------------------|--|---|---|---|---|-----------|
| 7 | AECC | COC 1225 LNC 1285 LNC 1286 | Office Record & Management/ Basic Tamil II / Advanced Tamil II | 2 | 0 | 0 | 2 | 26 |
|---|------|----------------------------------|--|---|---|---|---|-----------|

SEMESTER III

| Sl. No. | Course Group | Course Code | Course Title | L | T | P | C | |
|---------|--------------|-------------|------------------------------|---|---|---|---|-----------|
| 1 | PC | COC 2121 | Income tax | 4 | 1 | 0 | 4 | |
| 2 | PC | COC 2122 | Management Accounting (1) | 4 | 2 | 0 | 5 | |
| 3 | PC | COC 2123 | Financial Management (1) | 4 | 2 | 0 | 5 | |
| 4 | PC | COC 2104 | Entrepreneurship Development | 4 | 1 | 0 | 4 | |
| 5 | PC | COC 2124 | Principles of Marketing | 4 | 2 | 0 | 5 | |
| 6 | AECC | COC 2107 | EVS | 2 | 0 | 0 | 2 | 25 |

SEMESTER IV

| Sl. No. | Course Group | Course Code | Course Title | L | T | P | C |
|---------|--------------|------------------|---|---|---|---|---|
| 1 | PC | COC 2221 | Indirect Taxation & GST | 3 | 2 | 0 | 4 |
| 2 | PC | COC 2222 | Financial Reporting (2) | 5 | 1 | 0 | 5 |
| 3 | PC | COC 2223 | Management Accounting (2) | 4 | 2 | 0 | 5 |
| 4 | PC | COC 2224 | Financial Management (2) | 5 | 1 | 0 | 5 |
| 5 | PC | COC 2225 | Audit & Assurance | 4 | 0 | 0 | 4 |
| 6 | PE | COCX61 COCX62 | Logistics & Supply chain Management Financial Market and Services / | 3 | 0 | 0 | 3 |

| | | | | | | | | |
|---|--|------------------|---|---|---|---|---|-----------|
| | | COCX63 COCX64 | Retail Management / Human Resources Management / | | | | | |
| 7 | | COC 2227 | Summer Internship | 0 | 0 | 0 | 4 | 30 |

SEMESTER V

| Sl. No. | Course Group | Course Code | Course Title | L | T | P | C | |
|---------|--------------|-------------|------------------------------------|---|---|---|---|-----------|
| 1 | PC | COC 3121 | Corporate Reporting (1) | 4 | 2 | 0 | 5 | |
| 2 | PC | COC 3122 | Modern Banking | 4 | 2 | 0 | 5 | |
| 3 | PC | COC 3123 | Business Strategy and Analysis (1) | 4 | 2 | 0 | 5 | |
| 4 | PE | COC 3124 | Advance Financial Management (1) | 4 | 1 | 0 | 5 | |
| 5 | PE | COC 3125 | Advance Performance Management (1) | 4 | 1 | 0 | 5 | |
| 6 | SS | COC 3104 | Personality Development | 2 | 0 | 0 | 2 | 27 |

SEMESTER VI

| Sl. No. | Course Group | Course Code | Course Title | L | T | P | C | |
|---------|--------------|-------------|--|---|---|---|---|--|
| 1 | PC | COC 3221 | Corporate Reporting (2) | 4 | 2 | 0 | 5 | |
| 2 | PC | COC 3222 | Business Strategy and Analysis (2) | 4 | 0 | 0 | 4 | |
| 3 | PC | COC3223 | Governance, Ethics & Professional skills | 4 | 0 | 0 | 4 | |
| 4 | PE | COC 3224 | Advanced Financial Management (2) | 4 | 2 | 0 | 5 | |
| 5 | PE | COC 3225 | Advanced Performance Management (2) | 4 | 2 | 0 | 5 | |
| 6 | AECC | COC 3204 | NSS | 2 | 0 | 0 | 2 | |

OBJECTIVES:

- To make students learn English literary texts.
- To train them in appreciating and critically analyzing literary texts.
- To train in using the four skills, Reading, Writing, Speaking and Writing skills
- To encourage them to use appropriate vocabulary and grammatical expressions.

MODULE I**8****Prose** Education**Poem** William Shakespeare - "All the World's a Stage"**Letter Writing** Formal and Informal**Short Story** O Henry - "Robe of Peace" (Extensive Reading)**Essential English Grammar** - 1-3 MODULES**MODULE II****9****Prose** Employment & Unemployment**Poem** Ben Jonson - "On Shakespeare"**Short Story** Rudyard Kipling "The Miracle of PuranBhagat" (Extensive Reading)**Essential English Grammar** " 4-7 MODULES**MODULE III****9****Prose** A Dead Planet**Poem** Robert Herrick - "Gather Ye Rosebuds"**Note Making****Short Story** H.G.Wells "The Truth About Pyecraft" (Extensive Reading)**Essential English Grammar** " 8-10 MODULES**MODULE IV****9****Prose** Riddles**Poem** Oliver Goldsmith - "The Village Schoolmaster"**Essential English Grammar** " 11-13 MODULES**MODULE V****8****Prose** Killers

A Short Story

Poem William Blake - "From Auguries of Innocence"**Précis Writing****Short Story** William Somerset Maugham - "Mabel" (Extensive Reading)

Essential English Grammar ó 14-17 MODULES**9****MODULE VI****Prose**

Galloping Growth

Poem Robert Browning- öThe Last Ride Togetherö**Developing story from hints****Short Story** John Galsworthy - öQualityö (Extensive Reading)**Essential English Grammar-- 18 &19 Modules****TOTAL HOURS – 52****REFERENCES:**

1. Krishnaswamy. N, Sriraman T. **Current English for Colleges**. Hyderabad: Macmillan Indian Ltd, 2006.
2. Dahiya SPS. Ed. **Vision in Verse- An Anthology of Poems**. New Delhi: Oxford University Press, 2002.
3. Murphy, Raymond. **Essential English Grammar**. New Delhi: Cambridge University Press, 2009.
4. Seshadri, K G Ed. **Stories for Colleges**. Chennai: Macmillan India Ltd, 2003.

OUTCOMES:

After completing the course the students would be able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary and grammatical expressions effectively.

LNC1182**GERMAN I****L T P C****3 1 0 3**

OBJECTIVES:

- To improve the proficiency of students in German language.
- To create awareness of using vocabulary among students.
- To expose them to correct grammatical forms of the language.
- To empower them for successful communication in social and academic contexts.

MODULE I**8**

Introduction to German alphabets, phonetics and pronunciation- Introducing themselves and others using simple sentences and answer to some basic personal questions-: Introduction to different types of articles and verbs, Nouns

MODULE II**8**

Understanding and responding to everyday queries like instruction, questions, - number & gender, pronouns, present and past tense.

MODULE III**7**

Short telephone messages, requests etc., if spoken slowly and clearly-- Detailed overview of articles, adjectives with/without articles, Prepositions

MODULE IV**7**

Asking and giving directions using simple prepositions- Ability to fill basic information on forms while registering for courses / classes.

MODULE V**8**

Ability to extract and understand relevant information in a public announcement, broadcast, newspaper, radio etc-- dative & accusative

MODULE VI**7**

Ability to describe about people, work, immediate environment, education and other topics related to personal needs in a concise manner-- Understanding of matters which are familiar and are encountered regularly like instances at school, work, at public places, places of leisure etc.

L – 30; T – 15; TOTAL HOURS – 45**TEXT BOOKS:**

Course book : Tangram aktuell 1 ó Lektion 164 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7

Practice book: Tangram aktuell 1 ó Lektion 164 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 978-3-19-001801-7

REFERENCES:

- NETZWERK A1 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183076968
- STUDIO D A1 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073509
- Willkommen! Beginnerø course. Paul Coggle, Heiner Schenke. 2nd edition. (chapter 1 - 6) ISBN: 9781444165159
- Willkommen! Beginnerø course. Paul Coggle, Heiner Schenke. ISBN: 978-1-444-16518-0
- An Introduction to the German Language and Culture for Communication, Updated Edition Lovik, Thomas A., J. Douglas Guy & Monika Chavez. Vorsprung -. New York, Houghton Mifflin Company, 1997/2002. ISBN 0-618-14249-5

OUTCOMES:

On completion of the course, students will be able to

- Show their proficiency in German Language.
- Use appropriate vocabulary in real life contexts.
- Use appropriate grammatical forms while communicating with people.
- Effectively use the language in social and academic contexts.

OBJECTIVES:

- r%fkhw;wr; rpe;jidfiscs;slf;fpajw;fhy ,yf;fpaq;fismwpKfk; nra;jy;
- GJf;ftpij>rpWfij>ciueilMfpa ,yf;fpaq;fspd; eak; ghuhl;Ljy;
- re;jpg; gpiopad;wpvOjkhzth;fisg; gapw;Wtpj;jy.;

MODULE I ,Ugjhk; E}w;whz;LkuGf;ftpijfs 8

kNdhd;kzpak; Re;judhh; - jkpo;jjha; tho;j;J>ghujpahh; - Nahfrpj;jp>ghujpjhhd; - ePq;fNsnrhy;Yq;fs;>fz;zjhrd; - fhyf;fzpj;K;

MODULE II GJf;ftpijfs 8

<NuhLjkpod;gd; - fdhf;fhZk; tpdhf;fs;>kPuh - Cprfs;>ituKj;J - me;jp>eh.fhkuhrd; - mypfs;>jhkiu - xUfjTk; nfhQ;rk; fs;spg;ghYk;>nkhopngah;g;Gf; ftpijfs; - fPjhQ;ryp>Kk;igthrpfs; (10 ftpijfs; kl;Lk;)

MODULE III rpWfijfs; 8

GJikg;gpj;jd; - ghy;tz;zk; gps;is>gp.v];.uhikah - gzk; gpioj;jJ> n[afhe;jd; - tpjpAk; tpgj;Jk;. fp.,uh[ehuhazd; - ehw;fhyp>R.rKj;jpuk; nkhopngah;g;Gr; rpWfijfs; - fhfpjcwT>khjtpf;Fl;b - nea;g;ghahrk;>me;Njhd;nrfht; - gr;Nrhe;jp

MODULE IV nkhopg;gapw;rp 7

fiyr;nryh;yhf;fk;>gpiopjUj;jk; (xUik>gd;ik> y-s-ofu> u=wfu> z-e-dfuNtWghLfs;)>maw;nrhw;fisjy;

MODULE V ,yf;fpatuyhW 7

ghle;jOtpaJ (,Ugjhk; E}w;whz;LkuGf; ftpijfs;>GJf;ftpijapd; Njhw;wKk; tsh;r;rpAk;>rpWfijapd; Njhw;wKk; tsh;r;rpAk;)

MODULE VI gilg;gpyf;fpak 7

ftpijvOjy;>rpWfijtiujy;

L – 30; T – 15; TOTAL HOURS – 45

REFERENCES:

1. nghJj;jkpo; - nra;As;jpul;L - jkpo;j;JiwntspaPL
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR
3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

OUTCOMES

1. khzth;fs; r%fkhw;wr; rpe;jidfismwpe;Jnfhs;th;
2. re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;

| | | | | | |
|----------------|---------------------------------------|----------|----------|----------|----------|
| COC1121 | Basics of Financial Accounting | L | T | P | C |
| | | 5 | 1 | 0 | 5 |

Course objective:

This course aims at equipping the students with the basic principles of financial accounting for different types of organisations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.

Learning outcomes:

- Understand the purpose of financial accounting
- Comprehend the qualitative characteristics of financial statements
- Exhibit the use of double entry system in recording transaction
- Preparation of financial statements and the interpretation thereof

| | | |
|-----------------|--|-----------|
| MODULE I | <u>Purpose of financial accounting</u> | 15 |
|-----------------|--|-----------|

Define financial accounting ó purposes of financial statements for the users ó main elements of financial reports ó conceptual framework ó definitions of asset, liability, equity, income & expenses

| | | |
|------------------|--|-----------|
| MODULE II | <u>Qualitative characteristics of financial statements</u> | 15 |
|------------------|--|-----------|

Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness

| | | |
|-------------------|--|-----------|
| MODULE III | <u>Accounting records & double entry accounting system</u> | 16 |
|-------------------|--|-----------|

Main data sources for accounting ó different business documents such as sales order, purchase order, goods received note, quotation, goods despatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers ó understand the double entry accounting & duality concept ó types of transactions such as sales, purchases, payments & receipts

| | | |
|------------------|-------------------------------|-----------|
| MODULE IV | <u>Recording transactions</u> | 16 |
|------------------|-------------------------------|-----------|

Recording into journals ó ledger accounts ó balancing of ledger accounts ó accounting for discounts, sales tax ó recording cash transactions ó accounting & valuation of inventories ó accruals & prepayments ó tangible & non-tangible assets ó depreciation & amortisation accounting ó receivables & payables ó provisions & contingencies ó errors & rectification ó bank reconciliation statements

| | | |
|-----------------|--|-----------|
| MODULE V | <u>Trial balance, financial statements</u> | 16 |
|-----------------|--|-----------|

Statements of profit or loss and other comprehensive income, cash flow statements, balance sheet ó events after reporting period ó interpretation of financial statements ó use of basic ratios related to

profitability, liquidity, activity and resource utilisation.

PROPORTION OF THEORY : PROBLEM – 20:80

L – 65; T – 13; TOTAL HOURS-78

REFERENCES:

ACCA Study Material, F3, Kaplan Publishing

R.L.Gupta&V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.

Jain &Narang, Financial Accounting - Kalyani Publishers - New Delhi.

T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications -Chennai.

Shukla&Grewal, Advanced Accounting ó S Chand - New Delhi.

| | | | | | |
|----------------|--|----------|----------|----------|----------|
| COC1122 | Principles of organisation & management | L | T | P | C |
| | | 4 | 1 | 0 | 5 |

OBJECTIVES:

The course underpins the way different types of organisations are managed. The students will be able to understand the business and its environment. The students will learn how different managerial functions are integrated together to provide a sound platform to achieve business objectives.

This course also introduces the students to the framework of ethics and governance and the influence they create on a business organisation.

Learning outcomes:

On completion of this course, the students will be able to:

- Understand the types of business & the way they are structured
- Understand the role of corporate governance
- Understand the impact of external environment on the organisation
- Understand the role of leadership with regard to different leadership styles

Module I- Types of organisation & stakeholder analysis 13

Definition and common features of business organisation, the purpose & types of organisation and their main features such as profit-oriented, not-for-profit, public sector, Co-operatives and Non-government (NGOs)

Stakeholders of an organisation ó internal & external ó objectives of stakeholders ó how an organisation should satisfy these objectives ó the power & interest of stakeholders in the organisation (use of Mendelow matrix)

Module II- Levels of Management 13

Understand the functions, role and information needs of various levels of management such as strategic, middle management & operational levels ó delegation of authority ó communication ó Personal effectiveness techniques, Sources of conflict & techniques for conflict resolution, formal & informal organisation

Understand the fundamental functions of management such as planning, organising, decision-making, communicating, coordinating and control ó financial systems and use of IT

Module III- Management Functions 13

Understand the role of different functions within an organisation such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources ó relationship between accounting and other business functions, Regulation governing Accounting &

Auditing, Sources & Purpose of Internal & External financial information, Prevention of fraudulent behaviour in business.

Module IV- Organization Structure & Governance 13

The formal & informal structures ó types of structures such as entrepreneurial, functional, divisional, matrix and boundary-less organisations ó suitability and relative merits & demerits of the types of organisation

Principles of business governance ó separation of ownership from management ó concept of span of control

Centralisation vs decentralisation of business functions ó shared services approach ó offshoring & outsourcing of business functions ó Hierarchical levels of business organisation

Governance & social responsibility of an organisation ó role of ethics in business, Ethical conflicts & Dilemmas

Module V Management & Leadership Theories 13

Management theories founded by Taylor, Fayol, Mayo, Mintzberg and Drucker - Define leadership ó different types of leadership styles ó Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton ó managing teams

L – 52:T – 13; TOTAL HOURS – 65

REFERENCES:

- ACCA Study Material, F1, Kaplan Publishing
- C.B.Gupta, Management Theory & Practice -Sultan Chand & Sons - New Delhi.
- L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.
- P.C. Tripathi& P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi.
- Wehrich and Koontz, Management ó A Global Perspective.
- N.Premavathy, Principles of Management - Sri Vishnu Publication - Chennai.
- J.Jayasankar, Business Management - Margham Publication - Chennai.

| COC 1123 | GENERAL ECONOMICS | L | T | P | C |
|----------|-------------------|---|---|---|---|
| | | 3 | 1 | 0 | 3 |

OBJECTIVES:

- To introduce students to the fundamentals of economics relevant from business aspects
- To familiarize students with the importance of economic approaches in business decision making
- To study about the application of economic theory into practical business
- To study about the economic tools and analysis that help make better business decisions
- To understand the application of business economics in modern business.

MODULE I INTRODUCTION TO ECONOMICS 15

Positive and Normative economics definition, Scope and Importance of business economics concepts, Uses and Limitations of Microeconomic Theories

MODULE II DEMAND AND SUPPLY 10

Demand and Supply Analysis: Introduction to demand, Law of demand, Shift and movement in the demand curve, Price, income and cross elasticity, Market Equilibrium, Elasticity of demand, Exceptions of the law of demand, Law of supply: shift and movements, Determinant of supply and supply function

MODULE III PRODUCTION THEORY 10

Production Function with one variable and more than one variable, Return to factor and Return to scale, Types of inputs, Total, Marginal and Average Product, Introduction to production function.

MODULE IV ECONOMIC CONCEPT OF COST AND REVENUE 15

Average and Marginal concepts in Cost in long and short run, Relationship between average cost curves- Long Run and Short Run, Kinds of costs, Economies and diseconomies of Scale

Revenue Analysis: Average and Marginal Revenue Curves, Relationship between Revenue curves

MODULE V MARKET STRUCTURE 15

Perfect Competition: Introduction and features of Perfect Competition, Short Run and long run equilibrium

Monopoly: Introduction and features, Price discrimination, Price and output

decisions of discriminating monopolist., Types of monopoly, Price and output determination in short run and long run

Monopolistic Competition: Introduction to monopoly and its features, Price and output determination in short and long run, Role of advertising in monopolistic competition.

L – 52; T – 13; TOTAL HOURS – 65

TEXT BOOK:

- Business Economics-S Sankaran, Margam Publication
- Business Economics-Lekhi- Kalyani publications

REFERENCES:

- Managerial economics: an integrative approach by Hirshey, Mark, Cengage Learning
- Micro economics by Salvatore Dominick, Oxford University Press
- Advanced economic theory. Micro economic analysis by Aujah. I, S. Chand & Company

OUTCOMES:

Through this course students should be able to

- É understand basic concepts of economic applied in managerial decision making
- É analyse the demand and supply conditions and assess the position of a company
- É understand the determinants of consumer choices, including inter-temporal choices and those involving risk.
- É describe how firm's behavior differs in different market structures and may help to determine those structures.
- É Integrate the knowledge of the economic theory with decision-making techniques

| COC1103 | QUANTITATIVE APTITUDE&REASONING | L | T | P | C |
|---------|---------------------------------|---|---|---|---|
| | | 4 | 1 | 0 | 4 |

OBJECTIVES:

- To learn basics of mathematical equations.
- To have knowledge in various arithmetical calculations.
- To understand different mathematical operations for logical analysis.
- To develop proficiency in the application to solve business math problems.
- To understand the important role of math that plays in all facets of the business world.

MODULE I QUANTITATIVE 15

LCM & HCF ó Average - Ratio and Proportion ó Logarithm ó Permutation and Combination ó Probability (Excluding conditional probability and BayesøTherom).

MODULE II SEQUENCES AND SERIES 15

Arithmetic Progression, Sum up to n terms, Properties of Arithmetic Progression, Geometric Progression, Sum up to n terms Properties of GP

MODULE III INTEREST AND ROOTS 10

Simple Interest and Compound Interest ó Surds and Indices ó Square root ó Calendar and Clock.

MODULE IV MENSURATION 10

Fractions and Percentage and Simplification ó Simple Equation ó Time and Work ó Speed & Distance ó Mensuration: Area (Circle, Square, Rectangle, Triangle) ó Volume (Cube, Cuboid, Cone, Sphere).

MODULE V LOGICAL REASONING 15

Coding and Decoding ó Mathematical Operations ó Series completion (alphabets and numbers) ó Logical Venn Diagram.

L – 52; T – 13; TOTAL HOURS – 65

PROPORTION OF THEORY : PROBLEM – 20:80**REFERENCES:**

- Quantitative Aptitude ó R.S. Aggarwal ó Sultan Chand Publication.
- Logical Reasoning - R.S. Aggarwal ó Sultan Chand Publication.

OUTCOMES:

On completion of the course, the students will be able to

- Calculate the various practical problem on Ratio, Proportion and Logarithm
- Students will be able to solve the problem related to Linear Equation, Inequalities and Interests.
- Students will be able to solve the problem of Permutation and Combination and Arithmetic and Geometric Series
- Students can apply mathematical applications into the business world.
- Students can use business mathematics in their daily life as well.

| COC 1107 | BUSINESS ENVIRONMENT AND ETHICS | L | T | P | C |
|----------|---------------------------------|---|---|---|---|
| | | 2 | 0 | 0 | 2 |

OBJECTIVES:

- To enable the students to have an overview of Business Environment ó Political, social and Global.
- To enable the students to appreciate the importance of environment and its impact on business and society

MODULE I Introduction 6

Nature & Scope of business - Business Environment - Types - Micro & Macro Environment - Environmental Analysis & Strategic Management process- Importance & limitations-Approaches to Environmental Analysis

MODULE II Economic Environment 5

Economic Environment ó Nature of the Economy ó Structure of the Economy ó Economic policies & planning the economic conditions.

MODULE III Political Environment 5

Political & Government Environment ó Functions of the state ó Economic Roles of the government ó Government and Legal Environment ó The constitutional Environment

MODULE IV Social Environment 5

Social Environment ó Business and Society Ecology and Consumerism), Consumer rights ó Business Ethics ó Social Responsibility of Business towards stakeholders ó Natural Environment and Ecology

MODULE V Global Environment 5

Global Environment ó globalisation ó Meaning and Rationale for globalisation ó the role of WTO ó GATT ó trading blocks in globalisation ó Impact of globalisation on India

TOTAL HOURS – 26

TEXT BOOK:

- Business Environment, CB Gupta, Sulthan Chand , New Delhi

REFERENCES:

- K.Aswhathappa, Essentials of Business Environment, Himalaya Publishing House,New Delhi, 2001.
- S.Sankaran, Business Environment, Margham Publications, Chennai, 2002
- Raj Agarwal, Business Environment, Excel Books,New Delhi, 2000
- Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House,New Delhi, 2003.
- Business Environment, A.Fernando ó Pearson , India
- Business Environment, Shrawan Kumar Sigh, Taxman Publishers.
- Corporate social Responsibility and Governance, Samuel O. Idowu, Springer

OUTCOMES:

After studying this course students will able to

- Analyze the various factors affecting the business environment
- Understand the social responsibility of business towards different interest groups
- describe the recent developments in Indian Economy that have greatly influenced the working of business units in India
- Understand the Global business Scenario and the impact of Globalisation in India

LNC 1185**mbg;gilj; jkpo;I /
BASICTAMIL I****L T P C
2 0 0 2**

gd;dpuz;lhk; tFg;Gtiujkpo; gapyhjkw;Wk; fy;Y}hpapy; gFjp-1y; jkpo; gapyhjmidj;J
,sepiygapy; khztUf;Fk; chpaJ.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

தொகுக்க

- jkpo;nkhopiambg;gilepiyapy; NgrTk; gbf;fTk; vOjTk; khzth;fisMaj;jg;gLj;Jjy;.
- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltps;fitj;jy;
- eilKiwtho;tpaYf;fhj;fkpo;r;nrhw;fismwpaitj;jy;

- ❖ To equip the students to speak, read and write Tamil at the basic level
- ❖ To make them understand the features of Tamil Language and Tamil culture.
- ❖ To familiarize every day usage words in Tamil

அலகு I**6**

capnuOj;Jf;fs; (Vowels) - nka;naOj;Jf;fs; (Consonants) - caph; nka;naOj;Jf;fs; (Vowel consonants) - fpue;jvOj;Jf;fs; (Grantha Letters)

அலகு II**6**

ngah;r;nrhy; (Noun) - tpidr;nrhy; (Verb) - gpujpngah; (Pronoun) - ngauil (Adjective) - tpidail (Adverb)

அலகு III**6**

jpiz (Human / Non Human) - ghy; (Gender) - vz; (Singular / Plural) - ,lk; (First / Second / Third Person) - fhyk; (Tense)

அலகு IV**6**

vz;fs; (Numbers) - cwTg;ngah;fs; (Kinship Terms) - thuj;jpd; ehl;fs; (week days) - ,aw;if (Nature) - cly; cWg;Gfs; (Parts of the body) - gad;ghl;Lg; nghUl;fspd; ngah;fs; (Everyday usage words)

அலகு V**2**

gpioePf;fpvOJjy; (Spot the error) - mfuthpirg;gLj;Jjy; (Arrange in Alphabetical order) - vjph;r;nrhy; mwpjy; (Antonyms)

L – 26 ; TOTAL HOURS – 26**ஹிஹகஹ**

1. jkpo;nkhopmwpKfk; - Kidth; g. Nltpl;gpughfh;>tptpntspapL> gjpg;G-2004.
2. jkpopy; ePq;fSk; gpiopay;yhky; vOjyhk; - Kidth; nghw;Nfh>GJtho;Tgjpg;gfk;>gjpg;G- 1992.
3. gpiopad;wpey;yjkpo; vOJtJvg;gb? = re;jpud;>jkpo;epiyak;>gjpg;G- 2007.
4. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
5. www.Tamilvu.org

வெளஹபாஹ

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;

LNC 1186

rpwg;Gj; jkpo;l /
ADVANCED TAMIL I

L T P C

2 0 0 2

gj;jhk; tFg;Gkw;Wk; gd;dpuz;lhk; tFg;Gtiujkpo; gapd;Wfy;Y}hpapy; gFjp-1y; jkpo;
gapyhjkhzth;fSf;FchpaJ.

நோக்கம்

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltps;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;

அலகு I

nra;As;

8

Nahfrpj;jpógghujpahh; - ePq;fNsnrhy;Yq;fs; - ghujpjhrd; - Nghuhl;lk; - KJikómg;Jy; uFkhd; -
NjrgpjhTf;FxUghlfd; mQ;rypóNkj;jh - njhiye;JNghdJ - Mz;lhs; gphpjh;\pdp - mypfs; -
e. fhkuhrh;

அலகு II

rpWfij

3

n[afhe;jd; - ghy;tbAk; Kfk; - gp.v];.uhikahógzk; gpioj;jl

அலகு III

,yf;fpatuyhW

5

ftpjij>rpWfij>ehty;

அலகு IV

nkhopj;jpwd;

5

gpwnkhopr; nrhw;fSf;F ,izahdjko;r;nrhw;fs; - fiyr; nrhy;yhf;fk; - giojpUj;jk;

அலகு V

gilg;gpyf;fpak;

5

ftpjijvOJjy;>rpWfijtiujy;

L – 26 ; TOTAL HOURS – 26

பரிந்துரை

1. nra;As;>ciueil
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR

3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

බෙහෙවින් පා

- khzth;fs; r%fkhw;wr; rpe;jidfismwpe;Jnfhs;th;
- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwidAk; jpwdha;Tnra;Ak; jpwidAk; ngWth;

SEMESTER II

| | | | | | |
|----------------|---------------------------|----------|----------|----------|----------|
| ENC1284 | GENERAL ENGLISH II | L | T | P | C |
| | | 3 | 1 | 0 | 3 |

OBJECTIVES:

- To make students learn English literary texts.
- To train them in appreciating and critically analyzing literary texts.
- To train in using the four skills, Reading, Writing, Speaking and Writing skills
- To encourage them to use appropriate vocabulary and grammatical expressions

MODULE 1 9

| | |
|---|--|
| Prose | Qahwah |
| Poem | William Wordsworth ó òNuttingö |
| Filling Money Order Challan and Bank Challan | |
| Short Story | G.K.Chesterton ó The Hammer of God (Extensive Reading) |
| Essential English Grammar: - 31-33 Modules | |

MODULE 2 8

| | |
|---|---|
| Prose | Environment |
| Poetry | John Keats ó òLa Belle Dame Sans Merciö |
| Short Story | Katherine Mansfieldö A Cup of Tea (Extensive Reading) |
| Dialogue Writing | |
| Essential English Grammar: 34-37 Modules | |

MODULE 3 8

| | |
|---|--|
| Prose | A Dilemma |
| Poetry | Robert Frost ó òDesignö |
| Short Story | Thomas Wolfeö The Far and the Near (Extensive Reading) |
| Conversations | |
| Essential English Grammar: 38-40 Modules | |

MODULE 4 8

| | |
|---|---|
| Prose | Computeracy |
| Poetry | Sarojini Naidu ó òThe Gift of Indiaö |
| Short Story | R.K. Narayan ó òHalf a Rupee Worthö (Extensive Reading) |
| Essential English Grammar: 41-43 Modules | |

MODULE 5

| | |
|-----------------------------------|---|
| Prose | War Minus Shooting Who's Who |
| Poetry | Nissim Ezekiel ó 'The Night of The Scorpion' |
| Short Story | Anita Desai ó 'A Devoted Son' (Extensive Reading) Ruskin Bond ó 'The Boy Who Broke the Bank' (Extensive Reading) |
| Report Writing | |
| Letter to the Editor | |
| Essential English Grammar: | 44-47 Modules |

8

MODULE 6

| | |
|-----------------------------------|--|
| Prose | Usage and Abusage |
| Poetry | Mathew Arnold ó 'Dover Beach' |
| Short Story | Manohar Malgonkar ó 'Bacha Lieutenant' |
| Essential English Grammar: | 48-50 Modules |

TOTAL HOURS – 52**REFERENCES:**

1. Krishnaswamy. N, Sriraman T. **Current English for Colleges**. Hyderabad: Macmillan Indian Ltd, 2006.
2. Dahiya SPS. Ed. **Vision in Verse- An Anthology of Poems**. New Delhi: Oxford University Press, 2002.
3. Murphy, Raymond. **Essential English Grammar**. New Delhi: Cambridge University Press, 2009.
4. Seshadri, K G Ed. **Stories for Colleges**. Chennai: Macmillan India Ltd, 2003.

OUTCOMES:

After completing the course the students would be able to

- Respond to literary texts efficiently.
- Appreciate and critically analyse literary texts.
- Use the four skills of the language
- Use vocabulary and grammatical expressions effectively.

| | | | | | |
|----------------|------------------|----------|----------|----------|----------|
| LNC1282 | GERMAN II | L | T | P | C |
| | | 3 | 1 | 0 | 3 |

OBJECTIVES:

- To develop existing language skills further and to achieve a professional fluency.
- By the end of the course you will be able to understand general and detailed information and to communicate in standard speech on a range of everyday issues.

MODULE I **10**

Shopping for food and going to restaurants, Recent events, Personal experiences, Apologies and excuses

MODULE II **10**

Studying German Wishes and needs, Plans and projects, Certainty and probability, Physical condition, illness and remedies

MODULE III **8**

A birthday party, Food and drink, Presents and Congratulations

MODULE IV **8**

Travelling (I), Biographies, Important events in life, Social situations

MODULE V **8**

Telephone conversations, appointments and invitations, Travelling (II), City life: public places, transport and directions, Leisure activities

MODULE VI **8**

Objects, shapes and material, Speaking about historical events, Childhood and memories, Personality traits

L – 39; T – 13; TOTAL HOURS – 52

TEXT BOOKS:

Course book : Tangram aktuell 1 ó Lektion 568 (Kursbuch + Arbeitsbuch mit Audio-CD zum Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, 9788183070867

Practice book:Tangram aktuell 1 ó Lektion 568 (Kursbuch + Arbeitsbuch mit Audio-CD zum

Arbeitsbuch), Rosa-Maria Dallapiazza, Eduard von Jan, Til Schönherr, Hueber Publisher, ISBN 9788183070867

REFERENCES:

- NETZWERK A2 TEXTBOOK, Deutsch als Fremdsprache, Stefanie Dengler, Paul Rusch, Helen Schmitz, Tanja Sieber, Langenscheidt and Klett, ISBN : 9788183077231
- STUDIO D A2 (SET OF 3 BOOKS + CD), Hermann Funk. Cornelsen, ISBN: 9788183073516

OUTCOMES:

On completion of the course, students will be able to

- Read printed and handwritten script on a limited number of everyday topics
- Write simple texts using descriptive language accurately.
- Developed intercultural competence.

| | | | | | |
|----------------|-----------------|----------|----------|----------|----------|
| LNC1284 | TAMIL II | L | T | P | C |
| | | 3 | 1 | 0 | 3 |

OBJECTIVES:

- r%fkhw;wr; rpe;jidfscs;slf;fpajw;fhy ,yf;fpaq;fismwpKfk; nra;jy;
- GJf;ftpij>rpWfij>ciueilMfpa ,yf;fpaq;fspd; eak; ghuhl;Ljy;
- re;jpg; gpiopad;wpvOjkhzth;fisg; gapw;Wtpj;jy;

MODULE I mw ,yf;fpaq;fs; 9

jpUf;Fws; - nrhy;td;ik (65Mk; mjpfhuk;)>ehybahh; - mitawpjy; (5 ghly;fs; -32Mk; mjpfhuk;)>gonkhopehD}W - ,d;dhnra;ahik(5 ghly;fs;)> ,dpaitehw;gJ - Kjiye;Jghly;fs;

MODULE II gf;jp ,yf;fpaq;fs; 9

Njthuk; - %th; Njthuk; (15 ghly;fs;) mg;gh; Njthuk;>jpUQhdrk;ge;jh; Njthuk;>Re;juh; Njthuk; (xt;nthd;wpyUe;Jk; le;Jghly;fs;)>fhiuf;fhyk;ikahh; - %d;Wghly;fs; (mw;Gjj; jpUte;jhjp)>khzpf;fthrfh; - jpUntk;ghit (Njh;e;njLf;fg;ngw;w 5 ghly;fs;)>Mz;lhs; - jpUg;ghit (Njh;e;njLf;fg;ngw;w 5 ghly;fs;)>FyNrfuho;thh; - jpUNtq;flj;jpy; gpwj;jYk; ,Uj;jYk; NghJnkdy; (11 ghRuk;)

MODULE III fhg;gpaq;fs; 10

kzpNkfiy - Mjpiugpr;irapl;lfhij (20 mbfs; kl;Lk;)>fk;guhkhazk; - ghyfhz;lk;>ehl;Lg;glyfk; (10 ghly;fs; kl;Lk;)> ,ul;rzpaahj;hpfk; - rpYitg;ghL (10 ghly;fs;)>rPwhGuhzk; - khDf;Fg; gpizepd;wglyk; (6 ghly;fs;)

MODULE IV fl;Liufs; 8

c.Nt.rhkpehijah;-jkpo;ehl;Ltzpfh;. t.,uhkrhkplaq;fhh;-%jwpQh; ,uh[Nfhghyhr;rhphahh;>kh.,uhrkhzpf;fdhh;-rpj;jd;dthry; Xtpaq;fs;> gp.vy;.rhkp-rq;f ,yf;fpaj;jpy; mwptay; fiy>f.ifyhrgjp - ghujpAk; Nkdhl;Lf; ftpQUk;>njh. gukrptd; - nrhy;Yk; nghUSk;.

MODULE V ,yf;fpatuyhW 8

mw ,yf;fpaq;fspd; Njhw;wKk; tsh;r;rpAk;>irtitzt ,yf;fpaq;fs; Njhw;wKk; tsh;r;rpAk;>fhg;gpaq;fs; Njhw;wKk; tsh;r;rpAk;>ciueilNjhw;wKk; tsh;r;rpAk;

MODULE VI nkhopg;gapw;rp 8

,yf;fzf; FWpg;Gj; jUjy;>ty;ypdk; kpFkplq;fSk;>kpfhtplq;fSk;>nkhopngah;g;G
(Mq;fpyj;jpypUe;Jjkpopy; ngah;j;jy;)>fbjq;fSk; tiffSk;

L – 39; P – 13; TOTAL HOURS – 52

REFERENCES:

1. nghJj;jkpo; - nra;As;jpul;L - jkpo;j;JiwntspaPL
2. jkpo; ,yf;fpatuyhW - Nrhk. ,stuR
3. rpWfijj; njhFg;G (fl;Liuf;fsQ;rpak;)

OUTCOMES:

- khzth;fs; r%fkhw;wr; rpe;jidfismwpe;Jnfhs;th;
- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwidAk; jpwdha;Tnra;Ak; jpwidAk; ngWth;

COC 1221**Basics of Cost Accounting****L T P C****4 2 0 5**

Course objective:

To understand the principles of cost & management accounting for application to the management functions of planning, decision-making & control. To apply the cost accounting methods & techniques to various business contexts

Learning outcomes:

Knowledge and understanding of nature, purpose and scope of managerial information
 Understanding the concept of costs
 Methods of costing - absorption & marginal costing
 Use of budgets and standard costs for planning & control

MODULE I Information for management **15**

Sources of data (internal & external) ó concept of cost ó cost classification based on nature of expenses, function, variability ó cost behaviour with use of graphs ó concept of cost objects, cost units & cost centres

MODULE II accounting for costs ó Material & labour **14**

Accounting for material costs ó ordering, receiving & issuing material ó methods of valuing purchases and issues (FIFO & Weighted Average methods only) ó EOQ ó inventory levels ó Accounting for labour ó direct & indirect cost of labour ó remuneration methods (individual & group) ó labour turnover ó overtime & idle time ó labour efficiency, capacity & volume ratios

MODULE III Accounting for costs ó Overheads **18**

Accounting for overheads ó allocation of overheads to production & nonproduction departments ó apportion service overheads to production departments - production overhead absorption rates ó entries for accounting of material, labour & overhead costs

MODULE IV Methods of costing **17**

Understanding of applying job & batch costing, Process costing (including joint products & by-products, equivalent production), service costing ó understand the differences between absorption & marginal costing

MODULE VBudgeting & standard costs**14**

Understand the use of budgets and standard costs for planning & control ó flexible budgets ó reconciliation budgeted profits with actuals ó meaning & calculation of standard costs ó computation of simple variances v/s budgets & standards

L – 52; P – 26; TOTAL HOURS – 78**PROPORTION OF THEORY : PROBLEM – 20:80****Reference Books**

1. ACCA Study material, F2, Kaplan Publishing
2. Jain S.P. and Narang K.L. ó Cost Accounting.
3. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. ó Practical costing.
4. T.S. Reddy and Y. Hariprasad Reddy ó Cost Accounting
5. N.K. Prasad and V.K. Prasad ó Cost Accounting.
6. Saxena and Vashist ó Cost Accounting.
7. Hansen / Mowen ó Cost Management Accounting and Control.

| | | | | | |
|-----------------|--------------------------------|----------|----------|----------|----------|
| COC 1222 | Financial Reporting (1) | L | T | P | C |
| | | 4 | 2 | 0 | 5 |

Course objective:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Learning outcomes:

- Understand the use and application of the IFRS (and Ind AS in India)
- Accounting for transactions using accounting standards
- Preparation of single entity financial statement
- Analysis & interpretation of accounting statements

MODULE I Use of IFRS and Ind AS **15**

Understand the application of IFRS in India through the use of Ind AS ó the applicability of Ind AS ó the mapping of Ind AS to IFRS ó differences between IFRS & Ind AS ó the list of IFRS (Ind AS) ó Process of transition to IFRS for the first time

MODULE II Application of IFRS (Ind AS) for transactions **15**

Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors

MODULE III Revenue recognition **16**

Understand the principles of recognising revenue of the business ó revenue recognition for goods, services, interest and dividends ó concept of deferred income and accounting thereof

MODULE IV preparation & presentation of financial statements **16**

Thorough knowledge of preparation & presentation of financial statements by incorporating the effects of the accounting standards (covered in module 2 & 3 only) - statement of profit or loss and other comprehensive income ó statement of financial position (Balance sheet)

MODULE V Analysis of financial statements **16**

Analyse the financial performance of an entity using the financial statements ó use of ratios in performance evaluation ó trend analysis ó comparison with competition or industry average

L – 52; T – 26; TOTAL HOURS-78

REFERENCES:

1. ACCA Study material, F7, Kaplan Publishing
2. Financial Reporting, Becker Educational Development Corp., 2016
3. Financial Reporting, BPP Learning Media LTD, 2016
4. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited
5. Financial Reporting and Analysis, 5th Edition 5th Edition by Lawrence Revsine , Daniel W. Collins , W. Bruce Johnson, H. Fred Mittelstaedt, Pearson Publications.

COC 1223**CORPORATE LEGAL FRAMEWORK****L T P C****4 0 0 4****OBJECTIVES:**

- To enable the students to learn the elements of general contract.
- To make the learners to understand and apply the various contracts in business or profession
- To make them aware of offer, acceptance, and consideration of contract.
- To understand the difference between Quasi and Contingent contracts.
- To understand the overview of contract.

L – 52;TOTAL HOURS-52**MODULE I****LAW OF CONTRACT****12**

Introduction, Objectives, Definition of a Valid Contract, Offer and Acceptance, Capacity to Contract, Consent ,Consideration, Performance of Contracts, Discharge of Contracts, Breach of Contract and Void Agreements, Quasi Contracts, Freedom to Contract.

MODULE II**LAW OF NEGOTIABLE INSTRUMENTS****10**

Negotiable instruments, Promissory notes, Bills of exchange, Cheques, Negotiation, Presentment, Dishonour, Crossing of cheques, Paying banker

MODULE III**SALE OF GOODS ACT****10**

Sale of goods act-Definition-sale-Agreement to sell-distinction between sale and agreement to sell-condition and warranties-distinction between condition and warranties-Right and duties of an unpaid seller.

MODULE IV**LAW OF PARTNERSHIP****10**

Introduction, Meaning and Nature of Partnerships, Registration of Firms, Partnership Deed, Relations of Partners to One Another, Relations of Partners to Third Parties, Changes in a Firm, Dissolution

MODULE V**COMPANIES ACT****10**

Introduction, Formation of a Company, Memorandum of Association, Articles of Association, Prospectus, Shares, Directors, General Meetings and Proceedings, Auditor, Winding up.

TEXT BOOK:

- KAPOOR N.D, Business Law, Sultan Chand & Sons, New Delhi-2015.

REFERENCES:

- KUCHAL, Mercantile Law, Vikas Publishing House, New Delhi, 2015.
- R.S.N.PILLAI & BAGAVATHI, Mercantile Law, Sultan Chand & Sons- New Delhi-2015
- BALACHANDRAN V, & THOTHARDI, Business Law, Tata McGraw Hill Publishing Company Ltd.-2015.

OUTCOMES:

Through this course students should be able to

- É appreciate the legal provisions related to Contract act and special contracts
- É acquaint with the legal provisions related to various essential elements of a valid contract.
- É Understand various provisions of contract related to business
- É Able to understand difference between Quasi and Contingent contracts.
- É Able to know how to implement the law of contract in business.

COC 1224**BUSINESS STATISTICS &
OPERATIONS RESEARCH**

| L | T | P | C |
|---|---|---|---|
| 3 | 1 | 0 | 4 |

OBJECTIVES:

- To develop skills in analysis & interpretation of data
- Handle challenging problems using appropriate analysis tools.
- How to measures central tendency and their application in business.
- How to calculate correlation and regression and their application in business.
- To understand application of statistics in different walksof life.

MODULE I INTERPRETATION OF STATISTICAL DATA 10

Introduction ó Classification and tabulation of statistical data - Diagrammatic and graphical representation of data

MODULE II MEASURES OF CENTRAL TENDENCY AND DISPERSION 10

Measures of Central tendency ó Mean, median and mode ó Dispersion , Range, Quartile Deviation, Mean Deviation , Standard Deviation ó Measures of Skewness.

MODULE III CORRELATION AND REGRESSION 10

Karl Pearson's Coefficient of Correlation ó Spearman's Rank Correlation ó Regression Lines and Coefficients

MODULE IV TIME SERIES AND PROBABILITY 10

Time Series Analysis ó Trend ó Seasonal Variation. Basic Probability

MODULE V OPERATIONS RESEARCH 12

Introduction to OR ó Linear Programming ó Graphical -Network Analysis -PERT and CPM (no crashing)-Assignment and Transportation Problems (IBFS only)

L – 52; TOTAL HOURS – 52

PROPORTION OF THEORY : PROBLEM – 20:80**TEXT BOOK:**

- Statistical Methods ó S.P. Gupta, Sultan Chand & Sons .

REFERENCES:

- Introduction to Operations Research ó Dr. P.R. Vittal, Margham Publications
- Fundamentals of Statistics -Elhance D.N. KitabMahal
- Operations Research ó Hira and Gupta, S. Chand & Co.
- Operations Research ó Handy and H.A. Taha, Macmillan Publishers.

OUTCOMES:

After studying this course students will able to

- Tabulate and classify various statistical data
- To analyze data using various statistical tools
- To have knowledge on operations research analysis.
- Able to apply statistical tools in daily business.
- Presentation of charts and graphs.

| | | | | | |
|-----------------|--------------------------------------|----------|----------|----------|----------|
| COC 1225 | OFFICE RECORDS AND MANAGEMENT | L | T | P | C |
| | | 2 | 0 | 0 | 2 |

OBJECTIVES:

- To provide students with the knowledge, understanding and application of the concepts, competence and responsibilities associated with office organization, system, procedures and administration.
- To provide students with good business awareness, decision-making and time management skills so as to enable them to hold responsible office administrative positions.
- To help students develop accuracy, flexibility, commitment and initiative.
- To understand the different aspect of office management.
- To understand the methods of office communication and record- management.

MODULE I INTRODUCTION 6

Introduction: Meaning, functions and importance of office management; Office accommodation: Selection of site. Office layout. Environment and working conditions

MODULE II OFFICE ORGANIZATION 5

Office organization ó Definition, Characteristics and Steps ó Types of Organization ó Functions of an Office administrator. Office supervision-duties and responsibilities of supervisory staff.

MODULE III RECORD MANAGEMENT 5

Office record management ó Importance ó Filing essentials ó Classification and arrangement of files-Modern methods of filing-Modern filing devices.

MODULE IV OFFICE COMMUNICATION 5

Office Communication: Various means of communication- Their use, merits and limitations. Selection of means of communication. Correspondence through Internet.

MODULE V FORMS LETTER & REPORT WRITING 5

Form letters ó Meaning, Principles, and Factors to be considered in designing office forms ó Report writing -Types of report writing

TOTAL HOURS – 26**TEXT BOOK:**

1. Office Management by S.P.Arora, Vikas Publications.

REFERENCES:

- Fundamentals of office management ó by J.P.Mahajan
- Office Management . R.S.N.Pillai&Bagavathi- S.Chand.

- Office Management – R K Chopra , Himalaya Publication

OUTCOMES:

Through this course students should be able to

- É Identity the various elements of Office Management
- É Analyze the various functions of an Office Administrator
- É Understand the various office communication techniques
- É Identify the various Office Communication in the environment
- É Understand overview of office management.

LNC 1285

**mbg;gilj; jkpo;I /
BASIC TAMIL II**

**L T P C
2 0 0 2**

gd;dpuz;lhk; tFg;Gtiujkpo; gapyhjkw;Wk; fy;Y}hpapy; gFjp-1y; jkpo; gapyhjmij;J
,sepiygapy; khztUf;Fk; chpaJ.

Basic Tamil is offered to all UG students those who have not studied Tamil Up to XII standard and have taken a non-Tamil Language under Part I

நோக்கம்

- jkpo;nkhopiambg;gilepiyapy; NgrTk; gbf;fTk; vOjTk; khzth;fisMaj;jg;gLj;Jjy;.
- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltps;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;
- ❖ To equip the students to speak, read and write Tamil at the basic level
- ❖ To make them understand the features of Tamil Language and Tamil culture.
- ❖ To familiarize every day usage words in Tamil

அலகு I

6

capnuOj;Jf;fs; (Vowels) - nka;naOj;Jf;fs; (Consonants) - caph; nka;naOj;Jf;fs; (Vowel consonants) - fpue;jvOj;Jf;fs; (Grantha Letters)

அலகு II

6

ngah;r;nrhy; (Noun) - tpidr;nrhy; (Verb) - gpujpngah; (Pronoun) - ngauil (Adjective) - tpidail (Adverb)

அலகு III

6

jpiz (Human / Non Human) - ghy; (Gender) - vz; (Singular / Plural) - ,lk; (First / Second / Third Person) - fhyk; (Tense)

அலகு IV

6

vz;fs; (Numbers) - cwTg;ngah;fs; (Kinship Terms) - thuj;jpd; ehl;fs; (week days) - ,aw;if (Nature) - cly; cWg;Gfs; (Parts of the body) - gad;ghl;Lg; nghUl;fspd; ngah;fs; (Everyday usage words)

அலகு V

2

gpioePf;fpvOJjy; (Spot the error) - mfuthpirg;gLj;Jjy; (Arrange in Alphabetical order) - vjph;r;nrhy; mwpjy; (Antonyms)

L – 26 ; TOTAL HOURS – 26**றி க**

6. jkpo;nkhopmwpKfk; - Kidth; g. Nltpl;gpughfh;>tptpntspapL> gjpg;G-2004.
7. jkpopy; ePq;fSk; gpiopay;yhky; vOjyhk; - Kidth; nghw;Nfh>GJtho;Tgjpg;gfk;>gjpg;G- 1992.
8. gpiopad;wpey;yjkpo; vOJtJvg;gb? = re;jpud;>jkpo;epiyak;>gjpg;G- 2007.
9. Hand Book Tamil – Dr. S. Jean Lawrence, Dr. D. Ranganathan, International Institute of Tamil Studies – 1988.
10. www.Tamilvu.org

வள பா

- jkpo;nkhopkw;Wk; jkpo; gz;ghl;iltpsq;fitj;jy;
- eilKiwtho;tpaYf;fhdkpo;r;nrhw;fismwpaitj;jy;

LNC 1286

**rpwg;Gj; jkpo;l /
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நோக்கம்

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அலகு I

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Nahfrpj;jpógghujpahh; - ePq;fNsnrhy;Yq;fs; - ghujpjhrd; - Nghuhl;lk; - kz; ómg;Jy; uFkhd; - khk;goChpy; kdf;Fapy;fs; mOfpd;wdóNkj;jh - njhiye;JNghdJ - Mz;lhs; gphpajh;\pdp - mypfs; - e. fhkuhrh;

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அலகு IV

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அலகு V

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L – 26 ; TOTAL HOURS – 26

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- re;jpg;gpiofisePf;fpvOJk; jpwd; ngWth;
- Gj;jpyf;fpaq;fisg; gilf;Fk; jpwidAk; jpwdha;Tnra;Ak; jpwidAk; ngWth;

SEMSTER III INCOME TAX

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| COC 2121 | L | T | P | C |
| | 4 | 1 | 0 | 4 |

OBJECTIVES:

- To facilitate the understanding of Corporate Accounting in General
- To give a comprehensive understanding of the system of Corporate Accounting
- To develop skill, related to critical thinking and problem solving
- To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all chapters.
- To develop the understanding of shares for formation and liquidation of company

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|-----------------|---------------------|-----------|
| MODULE I | Introduction | 15 |
|-----------------|---------------------|-----------|

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Permanent Account Number (PAN), Residential status.

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| MODULE II | Salaries | 15 |
|------------------|-----------------|-----------|

Computation of income under the heads ó Salaries

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|-------------------|-----------------------------------|-----------|
| MODULE III | Income from house property | 15 |
|-------------------|-----------------------------------|-----------|

Computation of income under the heads - Income from house property

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|------------------|--|-----------|
| MODULE IV | Profits and gains of business or profession | 15 |
|------------------|--|-----------|

Computation of income under the heads - Profits and gains of business or profession

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|-----------------|--------------------------------|-----------|
| MODULE V | Capital gains & IOS | 18 |
|-----------------|--------------------------------|-----------|

Capital gains ó Computation of all kinds of capital gains ó exemption of tax on capital gain, Income chargeable under the head Income from other sources

L – 52; T – 26; Total Hours –78

PROPORTION OF THEORY : PROBLEM – 20:80**REFERENCES:**

1. Singhanian, Vinod K. and Monica Singhanian. StudentsøGuide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.
4. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

MANAGEMENT ACCOUNTING(1)**COC 2122**

| L | T | P | C |
|---|---|---|---|
| 4 | 2 | 0 | 5 |

Course objective:

This paper underpins the knowledge and skills in the area of management accounting and apply the same to evaluate the performance of an entity. The aim is to set out performance measurement in the context of business objectives.

Learning outcomes:

- Understand & apply modern techniques of management accounting
- Understand & apply decision making techniques in the context of resource
- optimisation, risk mitigation, promote efficiency

MODULE I Advanced management accounting techniques - 1 **15**

Activity-based-costing ó use of appropriate cost drivers ó calculation of costs per driver & per unit ó comparing the ABC and traditional absorption costing; Target costing ó derive a target cost in manufacturing & service industry ó suggest how a target cost gap can be reduced

MODULE II Advanced management accounting techniques ó 2 **15**

Life cycle costing ó costs involved at different stages of life cycle ó benefits & application of life cycle costing; Throughput accounting ó theory of constraints ó calculation & interpretation of Throughput Accounting Ratio (TPAR) ó application in a multi-product entity; and environmental accounting ó management of environmental costs ó accounting for environment costs

MODULE III decision making techniques **15**

Understand & apply the concept of relevant costs ó determination of relevance with regard to a contextual decision ó opportunity costs ó cost-volume-profit (CVP) relationship ó calculate & interpret break-even point and margin of safety ó estimation of target profit in single & multi-product scenario ó resource optimisation in light of limiting factors ó single or multiple factors ó make or buy decisions

MODULE IV Pricing decisions and risk analysis **15**

Factors affecting pricing of product or services ó price elasticity of demand ó demand equation ó calculate optimum selling price with $MR = MC$ equation ó pricing strategies such as skimming, penetration, differential, cost-plus pricing

MODULE VRisk analysis in business decisions**18**

Understand the risk & uncertainty in short term and their impact on business decisions - apply techniques of maximax, maximin and minimax regret ó use of expected value technique ó decision tree ó value of perfect & imperfect information

L – 52; T – 26; Total Hours –78**Reference Books**

1. ACCA Study Material, F5, Kaplan Publishing
2. Jain & Narang. (2000). Cost Accounting. Kalyani Publishers.
3. Khanna Pandey & Ahuja. (2003). Practical Costing.
4. M. N. Arora. (2009). Cost Accounting. Vikas publication house pvt ltd.
5. M.L. Agarwal. (2001). Cost Accounting. Sahitya Bhawan.
6. N.K. Prasad. (1985). Cost Accounting. Kolkata: Book Syndicate pvt ltd.
7. S.N. Maheshwari.(2002). Cost Accounting. Sultan Chand.

COC 2123

| L | T | P | C |
|---|---|---|---|
| 4 | 2 | 0 | 5 |

Financial Management (1)

Course objective:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of a business organisation. The paper expects the students to understand different functions of a financial manager in a globalised environment.

Learning outcomes:

- Role and purpose of finance function in an organisation
- Understanding the impact of economic environment on financial management
- Using of various tools & techniques for Working capital management
- Carrying out Investment appraisal

Module 1 (Role & purpose of finance function)

Financial objective of a business organisation ó shareholder value maximisation v/s profit maximisation, growth in earning per share, total shareholder return ó possible conflict between stakeholder objectives and balancing them ó linkage of financial objective with corporate strategy ó financial & other objectives of a not-for-profit organisation

Module 2 (financial management environment)

Macroeconomic environment of the business ó role & impact of fiscal & monetary policies, interest rate & exchange rate policies ó competition policies ó nature & role of financial markets such as capital market, money market, currency market ó products in capital markets & money markets such as derivatives

Module 3 (Working capital management)

Elements and composition of working capital ó objective of working capital management through balancing of profitability v/s liquidity ó cash operating cycle, factors influencing it and computation thereof ó management of inventory through EOQ, inventory levels, availing bulk discounts, early payment discounts and Just-In-Time (JIT) techniques ó management of receivables through credit policy, early settlement discounts, extending credit period, factoring & invoice discounting ó managing accounts payables through bulk discounts, early payment discounts ó managing cash using Baumol's model and Millar-Orr model ó working capital financing strategies

Module 4 (Investment Appraisal techniques)

Types of investment projects such as mutually exclusive projects & independent projects - Use of discounted cash flow (DCF) and non-DCF tools for investment appraisal ó payback period & discounted payback ó Return on Capital Employed (ROCE) ó Net Present Value (NPV) and Internal rate of Return (IRR) ó relative merits & demerits of these methods ó project risk assessment through sensitivity analysis

Module 5 (special investment decisions)

Lease v/s buy decision ó replacement cycle decision ó use of the equivalent annual cost technique ó single period capital rationing including computation of project ranking for divisible & non-divisible projects using techniques of profitability index & Trial & Error method ó risk adjusted discount rates

Reference Books

1. ACCA Study Material, F9, Kaplan Publishing
2. S N Maheshwari, Financial Management, Sultan Chand
3. Dr. Aswathanarayana.T ó Financial Management, VBH
4. Khan and Jain, Financial Management, TMH
5. I M Pandey, Financial Management. Vikas Publication.
6. Prasanna Chandra, Financial Management, TMH

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|----------------|------------------------------------|----------|----------|----------|----------|
| COC2104 | ENTERPRENEURIAL DEVELOPMENT | L | T | P | C |
| | | 4 | 1 | 0 | 4 |

OBJECTIVES:

- To enrich the students towards the knowledge of entrepreneurial skills
- To make the students understand the approaches to attain the goals of the business
- To understand how project formulate.
- To understand the overview of entrepreneurial development.
- To understand the various aspect of EDP.

MODULE I INTRODUCTION 14

Entrepreneurship ó Meaning ó Definition ó Types ó Entrepreneur ó Definition ó Entrepreneur and Entrepreneurship ó Characteristics - Types ó Functions ó Factors Influencing Entrepreneurship ó Role of Entrepreneur in Economic Development ó Factor Affecting Entrepreneurial Growth ó Development of Women Entrepreneur and Rural Entrepreneurs.

MODULE II ENTREPRENEURIAL DEVELOPMENT PROGRAMME 13

Entrepreneurial Development Programmes (EDPø) ó their Relevance and Achievement ó Phases Of EDP ó Course Content EDP ó Role Of Government in Organizing EDPø ó Critical Evaluation.

MODULE III PROJECT FORMULATION 13

Project Formulation ó Importance of Project formulation - Project Identification ó Process of Project identification - Evaluation ó Feasibility Analysis ó Project Report.

MODULE IV EDP SCHEMES 14

Entrepreneurial Development Agencies ó Commercial Banks ó District Industries Centers (DICø) ó National Small Industries Corporation (NSIC) ó Small Industries Development Organization (SIDO) ó Small Industries Service Institute (SISI) ó All India Financial Institution ó IDBI, IFCI, ICICI, IRDBI.

MODULE V ENTERPRENEURIAL GROWTH 11

Economic Development and Entrepreneurial Growth ó MSME ó Definition ó Importance ó

Role in Economic Growth ó Incentives and Subsidies of Government to MSME ó Networking - Niche Play ó Geographic Concentration ó Franchising and Dealership.

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

- C.S.V. Murthy, ö Entrepreneurial Developmentö, Himalaya publishing house, 2015.

REFERENCES:

- Dr.S.S. Khanka, ö Entrepreneurial Developmentö, S. Chand & Company (pvt).Ltd, 2014.
- Sami Uddin, ö Entrepreneurial development in Indiaö, Mittal Publications, First Edition, 1989.

OUTCOMES:

After completing the course the students would be able to

- Develop students about Entrepreneurship development
- Create awareness on various Entrepreneurship Development Programme III. To enable them to understand project formulation
- Familiarize the students with EDP schemes
- Give an introduction about MSME, EDI and other training institutes in Entrepreneurship
- Able to formulate project and evaluate project.

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|-----------------|--------------------------------|----------|----------|----------|----------|
| COC 2124 | PRINCIPLES OF MARKETING | L | T | P | C |
| | | 4 | 2 | 0 | 5 |

OBJECTIVES:

- To acquaint the students with the basics of marketing to make them understand the consumer behavior and buying motives.
- To equip students with Product and Pricing Knowledge
- To impart knowledge on Sales Forecasting
- To understand the channels of distribution.
- To understand the overview of marketing management.

MODULE I INTRODUCTION 10

Nature ,Scope and importance of marketing ó marketing approaches ó Role of marketing ó Various environmental factors affecting marketing functions ó concept of marketing mix ó Market ó meaning types of market.

MODULE II PRODUCT 10

Products óClassifications of products ó Product characteristics ó new product development process ó product life cycle ó product positioning, Targeting, Branding and Packaging ó Market segmentation ó needs and basis of segmentation.

MODULE III PRICING 10

Pricing ó Objection of pricing, pricing policies and procedures, Factors influencing pricing decision.

MODULE IV SALES FORECASTING 12

Sales forecasting ó Various methods of sales forecasting sales management ó Motivation and Compensation of salesman ó Personal selling ó An overview of Advertising, Publicity and public Relations.

MODULE V CHANNELS OF DISTRIBUTION 10

Definition ó Function - Importance- Types ó Different Channels of Distribution ó Market Consideration ó Intensity of Distribution ó Channel Conflict ó Causes ó Managing Conflict

L – 39; T – 13; Total Hours –52

TEXT BOOKS:

- R S N Pillai and Bagavathi, "Marketing Management", S.Chand Publication, 2016

REFERENCES:

- Rajan Nair, "Marketing Management", Sultan Chand & Sons, 01-Jan-1995
- Philip Kotler, "Marketing Management", Pearson Education, 06-Jan-2015.
- Slanton, W.J. "Fundamentals of Marketing", McGraw-Hill, 01-Jan-1994.
- Ramaswamy Namakumari, "Marketing Management", Macmillan India Limited, 2002.

OUTCOMES:

After completing the course the students would be able to

- Develop an idea about marketing and its functions
- Enhance the students on consumer behaviour
- Familiarize students about product and its classifications
- Make them understand pricing policies
- Get an exposure on the concept of sales forecast

COC2221

| L | T | P | C |
|---|---|---|---|
| 3 | 2 | 0 | 4 |

SEMESTER IV
INDIRECT TAXATION & GST

Objectives:

1. To give a clear insight into constitutional Framework of GST amidst students
2. To create a deep insight into the need and challenges of GST
3. To make students get better understanding on the provisions of CGST
4. To familiarize students on the IGST provisions
5. To enlighten students with the provisions relating to compensation Cess Act

Module I

Definitions of certain terms relating to the Custom Act, Basic features of Custom Duty, Officers of Custom, Appointment of Custom Ports, Airports.

Module II

Levy & Collection of excise duty; Goods & Excisable goods, Determination of taxable event for change of duty; Valuation; CENVAT.

Module III

Introduction-Constitutional Scheme Of Indirect Taxation In India Before GST- Historical Evolution Of Indirect Taxation In Post-Independence India Till GST- International Perspectives On GST/Vat- Need For GST In India- Challenges In Designing GST- Design Of Indian GST Act-GST Legislation- GST: Impact On Indian Economy- Challenges & Future Ahead.

Module IV

CGST: Commencement-Definition-Composition Rules-Registration- Determination Of Value Of Supply.

CGST: Input Tax Credit- Tax Invoice- Credit & Debit Notes-Accounts And Records-Returns- Payment Of Tax.

Module V

CGST: Refund- Assessment & Audit- Appeals & Revisions- E-Way Rules

IGST: Its Provisions ó Compensation Cess Act : Its Provisions

Outcome:

1. Students will be able to get a clear idea on the evolution of GST act in India.
2. Students will get clear insight into the provisions of CGST act
3. Students will get a thorough knowledge on the various aspects of provisions relating to the IGST Act.
4. Students will also gain a lot of information on the provisions relating to the compensation cess act.
5. Students will be able to update themselves with the latest amendments implemented by the central government.

COC 2222

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| L | T | P | C |
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Financial Reporting (2)

Course objective:

The course underpins the knowledge & understanding of various accounting standards and the conceptual framework (based on IFRS and Ind AS) that are applicable to corporate entities. The students will learn how to prepare financial statements for individual entities for the use of shareholders.

Learning outcomes:

- Application of the IFRS (and Ind AS in India) to various business contexts
- Preparation of single entity financial statement and simple group financial statements

Module 1 (Application of Accounting standards)

Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases, financial instruments (excluding hedge accounting & impairment of financial assets), earnings per share, investment property, non-current assets held for sale and fair value measurement

Module 2 (preparation of single entity financial statements)

Preparation of statement of changes to equity and cash flow statements for a single entity, statement of profit or loss and balance sheet with adjustments pertaining to the standards covered in module 1)

Module 3 (Group Accounts - basics)

Concept of group ó concepts of parent, subsidiary & associate ó concept of control of parent over subsidiary ó concept of non-controlling interest ó basics of consolidation ó identify which entity should prepare consolidated financial statements

Module 4 (Preparation of consolidated financial statements)

Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and/or one associate ó computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation ó fair value adjustments on consolidation ó effects of intra-group trading on consolidation ó effect of disposal of

parent's investment in subsidiary in parent's individual financial statements and in consolidated financial statements

Model 5 (current developments in financial accounting)

Concept of integrated reporting ó use of integrated reporting by companies ó types of capital used in integrated reporting ó principles of integrated reporting

Reference Books

1. ACCA Study material, F7, Kaplan Publishing
2. Financial Reporting, Becker Educational Development Corp., 2016
3. Financial Reporting, BPP Learning Media LTD, 2016
4. Advanced Financial Accounting, David Pen drill and Richard Lewis, Pearson Education Limited
5. Financial Reporting and Analysis, 5th Edition 5th Edition by Lawrence Revsine , Daniel W. Collins , W. Bruce Johnson, H. Fred Mittelstaedt, Pearson Publications

COC2223

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| L | T | P | C |
| 4 | 2 | 0 | 5 |

Management Accounting (2)

Course objective:

This paper aims at providing the tools of budgetary control and standard costing to evaluate the performance of a company. Additionally, the students will be introduced to the use of performance measurement models that help analysing financial and non-financial performance of an entity

Learning outcomes:

- Understand and apply advanced budgetary control system and standard costing system
- Understand & apply tools for performance management & control in private sector and not-for-profit organisation
- Divisional performance and transfer pricing
- Behavioural considerations in performance management

Module 1 (Advanced budgetary control and standard costing)

Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets ó preparation of flexed budgets ó beyond budgeting model ó employee participation in budgetary system ó quantitative analysis using high-low method, applying learning curve model ó

Module 2 (Standard costing ó variance analysis)

Advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances ó performance analysis with variances ó assigning the variances to the managers

Module 3 (performance analysis)

Understand & apply financial & non-financial performance indicators (KPIs) ó using Norton's Balanced Scorecard model and Fitzgerald & Moon's Building Block model for performance measurement ó using Value-for-money approach for not-for-profit organisations ó economy, efficiency & effectiveness approach

Module 4 (divisional performance)

Mechanism for evaluating the performance of a business division and the divisional managers ó tools such as Return on Investment (ROI), Residual Income (RI) ó impact of transfer pricing on divisional performance ó methods of setting transfer prices

Module 5 (Behavioural considerations)

Need to factor external considerations in performance management such as environment, market conditions and stakeholder impact ó illustrate how behavioural aspects affect the performance of an organisation

Reference Books

1. ACCA Study Material, F5, Kaplan Publishing
2. Jain & Narang. (2000). Cost Accounting. Kalyani Publishers.
3. Khanna Pandey & Ahuja. (2003). Practical Costing.
4. M. N. Arora. (2009). Cost Accounting. Vikas publication house pvt ltd.
5. M.L. Agarwal. (2001). Cost Accounting. Sahitya Bhawan.
6. N.K. Prasad. (1985). Cost Accounting. Kolkata: Book Syndicate pvt ltd.
7. S.N. Maheshwari.(2002). Cost Accounting. Sultan Chand.

COC 2224

| L | T | P | C |
|---|---|---|---|
| 5 | 1 | 0 | 5 |

Financial Management (2)

Course objective:

This paper aims at providing the students with the comprehensive understanding of the function of financial management in the context of financing and distribution decisions, business valuation and financial risk management. The paper expects the students to understand different functions of a financial manager in a globalised environment.

Learning outcomes:

- Understand the sources of business finance with their relative merits & demerits
- Knowledge & understanding of capital structure theories and cost of capital
- Understand and apply concepts of business valuation
- Understanding the use of tools & techniques of financial risk management in the context of foreign currency risks & interest rate risks

Module 1 (business finance and sources of funds)

Understand & evaluate various short & long term sources of finance such as equity and debt ó methods of raising equity such as rights issue, initial public offer (IPO) ó sources of Islamic financing such as Murabaha, Musharaka, Mudaraba, Sukuk, Ijara ó sources of fiancé for SME sector including venture capital, crowd funding and angel financing

Module 2 (Capital structure theories and cost of capital)

Estimating cost of equity using dividend growth model (DGM), Capital Asset pricing Model (CAPM), concept of systematic & unsystematic risk ó estimating cost of debt (irredeemable & redeemable), convertible debt ó estimating Weighted Average Cost of Capital (WACC) using book value and market value weightages ó capital structure theories including traditional view and Modigliani-Millar view (without & with tax) ó pecking order theory

Module 3 (Business valuations)

Purpose of business valuation ó various situations which demand business valuation ó models for valuation of equity using dividend model, net asset method, cash flow approach, earning method (using PE ratio), earnings yield method ó valuation of debt

Module 4 (Financial risk management)

Sources of & factors influencing Foreign currency risks ó types of currency risks such as transaction risk, translation risk, & economic risks ó causes of currency rate fluctuations including balance of payments, purchasing power parity (PPP), interest rate parity (IRP), Fischer equation ó centralised & decentralised treasury function

Module 5 (Risk management tools ó currency & interest rate risks)

Tools of managing currency risks such as internal tools (currency of invoice, netting, leading & lagging) and external tools (forwards, futures, options & swaps, money market hedging) ó Causes of interest rate fluctuations - managing interest rate risks through internal tools (matching and smoothing, asset & liability management, forward rate agreements (FRA))

Reference Books

1. ACCA Study Material, F9, Kaplan Publishing
2. S N Maheshwari, Financial Management, Sultan Chand
3. Dr. Aswathanarayana.T ó Financial Management, VBH
4. Khan and Jain, Financial Management, TMH
5. I M Pandey, Financial Management. Vikas Publication.

Prasanna Chandra, Financial Management, TMH

COC2225

| L | T | P | C |
|---|---|---|---|
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Audit & Assurance

Course objective:

This paper aims at developing the knowledge and skills required to carry out an audit and assurance assignment. It provides the working knowledge of the audit process and standards of auditing. It also covers the process of internal control testing.

Learning outcomes:

- Understand the concept of audit & assurance and the functions of audit
- Securing and handling audit assignments, audit risks
- Comprehension and evaluation of internal controls, techniques & audit tests
- Gathering & managing audit evidence and review and reporting

Module 1 (Audit framework & regulation)

Concept of audit & assurance ó professional ethics of an auditor ó scope of internal & external audit ó governance & audit

Module 2 (Audit planning & risk assessment)

Obtaining & planning for audit assignments ó understanding the entity & its environment ó assessing audit risk ó fraud risk ó interim audit and impact of work performed - audit planning & documentation ó audit evidence, documentation, working papers

Module 3 (Internal control & audit tests)

Internal control system assessment ó control environment, risk assessment procedures, monitoring of controls ó evaluation of internal control system by auditor ó test of control ó communication on internal controls

Module 4 (Audit evidence & reporting)

Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry ó quality & quantity of audit evidence ó audit sampling ó computer assisted auditing techniques ó review procedures including subsequent events, going concern, written representations ó auditor's report contents & opinion

Module 5 (Audit of specific items)

Audit of receivables, inventory, payables & accruals, bank & cash, tangible & intangible assets, share capital & reserves, directors' remuneration & details of audit checks for these items and reporting thereof & use of management representation

Reference Books

1. ACCA Study Material, F8, Kaplan Publishing
2. Gupta, Kamal, and Ashok Arora: "Fundamentals of Auditing," Tata McGraw Hill Publishing Co. Ltd., New Delhi
3. Auditing & D.P. Jain Konark Publishers Pvt. Ltd.
4. Auditing, Principles and practice & Ravinder Kumar and virender Sharma, East ern economy edition.
5. Practical Auditing & B.N. Tandon Sultan Chand and Co., Contemporary Auditing, Kamal Gupta Tata MC Graw Hill

COC2226

| L | T | P | C |
|---|---|---|---|
| 0 | 0 | 0 | 4 |

Summer Internship

In order to pave way for industry-integrated learning and also to enable students to obtain better practical knowledge and hands-on experience, every student shall undergo Internship for a period of four weeks at the end of the fourth semester. The Internship shall be practice oriented. The students shall have to go to the Audit firms/ companies with which the MOU is signed by the college and shall receive On-job training on the diverse fields of activities of those Audit firms/ companies.

Class strength: In order to ensure successfulness of the program, maximum class strength shall be 40 students.

Specialty: Subjects will be taught in all functional areas and hence there shall be NO specialty.

COC3121**SEMESTER V**

| L | T | P | C |
|---|---|---|---|
| 4 | 2 | 0 | 5 |

Corporate Reporting (1)

Course objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Understand the perspective of professional behaviour & compliance with accounting standards
- Reporting financial performance in accordance with accounting & reporting standards
- Interpret financial performance for different stakeholders
- Assess impact of changes in accounting regulation

Module 1 (Professional behaviour & compliance)

Ethical & professional issues in financial reporting ó relevance & importance of ethical & professional issues while complying with accounting standards ó potential ethical implications of professional & management decisions in preparation of corporate reports ó consequences of not upholding ethical principles ó implications of related party relationships in preparing corporate reports

Module 2 (reporting of financial performance)

Recognition of revenue for goods & services, contracts, sale with right of return, agency, warranties ó Non-current tangible & intangible assets recognition & derecognition, measurement bases ó income taxes including deferred taxes ó provisions & contingencies ó share based payments ó fair value measurement

Module 3 (interpretation of financial statements)

Analysis & interpretation of financial information and measurement of performance ó financial & non-financial performance measures ó concept of integrated reporting including objectives, concepts, guiding principles and contents thereof ó performance of operating segments

Module 4 (Changes in Accounting regulations)

Current issues in financial reporting including criticisms on accounting standards ó accounting implications of first time adoption of new accounting standards ó potential implications of the relevant exposure drafts issued

Module 5 (First time adoption of IFRS/Ind AS)

Concept of transition date for 1st time adoption ó selection of accounting policies ó process of 1st time adoption and its impact of financial performance & financial position of the business ó reconciliations & disclosures for the 1st time adoption

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|----------------|-----------------------|----------|----------|----------|----------|
| COC3122 | MODERN BANKING | L | T | P | C |
| | | 4 | 1 | 0 | 5 |

OBJECTIVES:

- To familiarize students in Banking Regulation Act 1949 and banking activities.
- To equip students with the Relationship with bankers and customers
- To create awareness on E- Banking and services
- To understand the different types of negotiable instruments.
- To understand the EFT.

MODULE I INTRODUCTION 12

Origin and development of banks- Banking Regulations Act 1949- Definition of Banking, Licensing ó opening of branches- importance and functions of banks.

MODULE II INDIAN BANKING 13

Central bank ó Reserve bank of India ó Objectives ó organization ó functions ó monetary policy ó credit control measures and their effectiveness. NABARD ó State Bank of India ó Exchange Banks ó Commercial Banks- Indigenous Banks ó Co-operative Banks.

MODULE III BANKING LENDING 13

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities. Crossing and endorsement - meaning, definitions, types and rules of crossing.

MODULE IV E-BANKING 12

Meaning - Benefits ó Internet Banking Services ó Drawbacks ó Mobile Banking ó Features ó Drawbacks ó ATM ó Features ó Benefits ó Challenges ó Credit Cards ó Benefits ó Constraints ó cash deposit machine CDM, coin vending machine, MICR Cheques ó Benefits.

MODULE V ELECTRONIC FUND TRANSFER (EFT) 10

Electronic Fund Transfer (EFT) - RBI Guidelines ó Benefits of Electronic Clearing Systems ó E-Cheques ó E-Money ó Real Time Gross Settlement (RTGS) ó Benefits to Banker and Customer ó Cheque Transaction ó Core Banking Solutions (CBS) ó Benefits ó Single Window Concepts ó Features. Demate account ó ASBA

L – 52; T – 13; Total Hours –65

TEXT BOOKS:

- KPM Sundharam & PN Varhney (2010) Banking theory law and practice, Sultan Chand & Sons, Publication, New Delhi.

REFERENCES:

- Banking and Financial Systems ó B. Santhanam (Margham Publishers)
- Banking Law Theory and Practice ó S.N. Maheswari ó Kalyani Publications
- Indian Banking ó Parameswaran ó S. Chand and Co.
- Banking Law Theory and Practice ó Tanon
- Banking Law Theory and Practice ó Sherlaker & Sherlaker

OUTCOMES:

After completing the course the students would be able to

- Get familiarized on banking system
- Acquires knowledge on banker and customer relationship
- Get awareness on E-Banking Services
- Can gain of information on fund transferring
- Able to understand how negotiable instruments work.

COC3123

| L | T | P | C |
|---|---|---|---|
| 4 | 2 | 0 | 4 |

Business Strategy & Analysis (1)

Course objective:

This paper underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

Learning outcomes:

- Evaluation of the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies & resources
- Development of strategic choices in the context of existing strategic position and the strategic objectives of different types of organisation
- Use of information technology & data analytics to critically investigate into factors affecting the value chain

Module 1 (concepts of strategy)

Understand & explain the fundamental nature of strategy & strategic decisions in different types of organisation ó use of the Johnson, Scholes and Whittington (JSW) model ó strategic position, strategic choices and strategy action ó use of models such as PESTEL, Porter's Diamond in assessing environmental impact ó Assessing competitive position using models like Porter's five forces and Porter's value chain

Module 2 (Internal competencies, capabilities and resources)

Identify organisation's capabilities and competencies in light of the strategic position ó assessment of these for sustaining competitive position ó use of SWOT model to assess organisation's abilities to assess its capabilities

Module 3 (Strategic choices)

Evaluate the suitability, feasibility & acceptability of different strategic choices ó pros & cons of strategic choices for product/market diversification in a globalised environment ó pricing strategies including the 7-P model and its impact on competitive position ó managing the organisation's portfolio & strategies related thereto using the Boston Consulting Group (BCG) matrix ó use of Ansoff's matrix for developing

generic strategies ó evaluate different choices such as mergers, acquisitions, alliances, joint ventures and franchises

Module 4 (Strategic action)

Implementing strategic plan ó aspects of the change management process ó challenges of change management ó organising & enabling success ó business change life-cycle ó Harmonø process-strategy matrix ó improving processes in organisation

Module 5 (use of technology in developing strategic alternatives)

Use of mobile & cloud technology with their benefits & risks ó cloud v/s owned hardware & software ó use of big data & data analytics for strategy development ó use of data analytics for decisions regarding product development, marketing & pricing ó explain the value chain of E-business ó IT systems security & control

Reference Books

1. ACCA Study Material, Kaplan Publishing
2. Azhar kazmi- Strategic Management & Business Policy, Tata McGraw Hill
3. Fred R David- Strategic Management Concepts & cases, Pearson Education
4. R Srinivasan- Strategic Management, PHI

COC3124

| L | T | P | C |
|---|---|---|---|
| 4 | 1 | 0 | 5 |

Advanced Financial Management (1)

Course objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in financial reconstruction and business reorganisation.

Learning outcomes:

- Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
- Finance function in a multi-national organisation
- Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders
- Financial evaluation of business reorganisation and financial reconstruction

Module 1 (Role of senior financial advisor)

Organizational Goals - Management of Financial Resources - Assessment of Organizational Performance and Financial Risk - Framework for Risk Management - Capital Investment Monitoring - Advising Board of Directors - Best Practice in Financial Management ó Inter-connectedness of Functional Areas - Resolution of Stakeholder Conflicts - Ethical Framework - Ethical Financial Policy for Financial Management - Sustainability and Environment Issues - Integrated Reporting and Governance

Module 2 (Finance in multi-national organisation)

Theory and Practice of Free Trade - Role of International Financial Institutions and Markets and their Impact - New Developments in Macroeconomic Environment - Financial Planning Framework for a Multinational Organization - Dividend Policies - Transfer Pricing of Goods and Services across International Borders

Module 3 (International corporate finance)

Sources of international finance ó Euro bonds, Euro Dollar & Foreign currency bond markets ó concept of Islamic financing & products thereof such as Murabaha, Mudaraba, Musharaka, Ijara and Sukuk bonds ó role of IMF and WTO

Module 4 (Mergers & acquisitions)

Use of Mergers and Acquisitions for Corporate Expansion - Evaluation of Acquisition Proposals - Developing an Acquisition Strategy - Choosing Appropriate Target - Creating Synergies - Reasons for Failure - Reverse Takeovers - Global Regulatory Framework - Key Aspects of Takeover Regulation - Defensive Tactics for Hostile Takeover

Module 5 (business reorganisation & financial reconstruction)

Business Re-Organisation - Meaning and Types - Divestments, Demergers and Spin-Offs, Management Buy-Outs and Buy-Ins, Firm Value - Reconstruction Schemes - Types of Financial Reconstruction - Financial Reconstruction and Firm Value - Leveraged Buy-Outs - Market Response to Financial Reconstruction

Books for Reference

1. ACCA Study material, Kaplan Publishing
2. Dr. R P Rustagi- Financial Management, Taxmann
3. Jonathan Berk& Peter DeMarzo: Pearson Education
4. Bhabatosh Banerjee: Fundamental of Financial Management, PHI
5. Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
6. Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

COC3125

| L | T | P | C |
|---|---|---|---|
| 4 | 1 | 0 | 5 |

Advanced Performance Management (1)

Course objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Use of strategic planning and control models in planning and monitoring business performance
- Assessing key external influences on an organisation
- Changes in business structure and performance management
- Designing management information systems

Module 1 (strategic planning and control mechanism)

Role of strategic management accounting in strategic planning & control ó measuring progress towards achieving strategic objectives ó planning & control at strategic & operational levels ó managing conflict between strategic long-term objectives & short term decisions ó use of models such as SWOT, BCG matrix, Porter's generic strategies and Porter's five forces in strategic planning

Module 2 (development and assessment of performance hierarchy)

Purpose, structure & content of mission statement, vision statement and corporate objectives ó identify Critical Success Factors (CSF) of an organisation and its linkage with mission/vision & objectives ó development of Key Performance Indicators (KPI) for measuring & monitoring performance

Module 3 (External influences on an organisation)

Impact of risk & uncertainty on performance by applying different risk assessment techniques ó use of expected value, decision tree and tools like maximax, maximin and minimax regret ó use of PESTEL to assess impact of external influences

Module 4 (changes in business structure and performance management)

Information needs at different hierarchical levels in a manufacturing & service organisation ó influence of business process reengineering in improving performance ó role of performance management systems in business integration using Mckinsey's 7-S structure and value chain ó impact of organisation structure & culture on performance

Module 5 (Designing management information systems)

Role of information system in performance management ó integration of management accounting information with the use of Enterprise Resource Planning Systems (ERPS) ó lean information systems ó internal & external sources of management information ó impact of big data analysis ó use of technology in recording & processing information such as RFID, unified databases, access controls, data security ó use of various management reports evaluating performance, contents & structure of management reports

Total hours =65 hours

| COC3104 | PERSONALITY DEVELOPMENT | L | T | P | C |
|--|---|----------|---|---|---|
| | | 2 | 0 | 0 | 2 |
| OBJECTIVES: | | | | | |
| To make aware about the importance of personality, types and its development. Characteristics required for the corporate world. Build self-confidence, enhance self-esteem and improve overall personality. The aim of the course is to groom the students on pleasant and appealing personality that is required in social and professional circumstances. | | | | | |
| MODULE I | PERSONALITY DEVELOPMENT-INTRODUCTION | 5 | | | |
| The Concept Personality - Dimensions of Personality - Term Personality Development - Significance. The Concept of Success And Failure What Is Success? - Hurdles In Achieving Success - Overcoming Hurdles - Factors Responsible For Success ó What Is Failure - Causes of Failure - Do's And Don'ts Regarding Success And Failure. | | | | | |
| MODULE II | ATTITUDES AND VALUES | 5 | | | |
| Attitude - Concept - Significance - Factors Affecting Attitudes - Positive Attitude - Advantages - Negative Attitude - Disadvantages - Ways To Develop Positive Attitude ó Difference between Personalities Having Positive And Negative Attitude. | | | | | |
| MODULE III | MOTIVATION | 5 | | | |
| Concept Of Motivation - Significance - Internal And External Motives - Importance Of Self-Motivation- Factors Leading To De-motivation -Theories To Motivation. | | | | | |
| MODULE IV | SELF ESTEEM AND SMART | 6 | | | |
| Term Self-Esteem - Symptoms - Advantages - Do's And Don'ts To Develop Positive Self-Esteem ó Low Self-Esteem - Symptoms - Personality Having Low Self Esteem - Positive And Negative Self-Esteem. Interpersonal Relationships - Teaming - Developing Positive Personality - Analysis of Strengths and Weaknesses. Concept Of Goal-Setting - Importance Of Goals - Dream Vs Goal - Why Goal-Setting Fails? ó Smart (Specific, Measurable, Achievable, Realistic, Time-Bound) Goals - Art Of Prioritization - Do's And Don'ts About Goals. | | | | | |

| | | |
|--|---|---------------------------------------|
| MODULE V | BODY LANGUAGE, STRESS MANAGEMENT & TIME MANAGEMENT | 5 |
| <p>Body Language - Assertiveness - Problem-Solving - Conflict And Stress Management - Decision-Making Skills - Positive And Creative Thinking - Leadership And Qualities Of A Successful Leader - Character-Building - Team-Work - Lateral Thinking - Time Management - Work Ethics ó Management Of Change - Good Manners And Etiquettes (Concept, Significance And Skills To Achieve Should Be Studied.)</p> | | |
| | | L – 26; T – 0; Total Hours –26 |
| TEXT BOOKS: | | |
| <ul style="list-style-type: none"> • Richard Denny, “Communicate To Win”, Kogan Page India Private Limited, New Delhi-2009. | | |
| REFERENCES: | | |
| <ul style="list-style-type: none"> • S. P. Robbins, “Organisational Behaviour”, Prentice-Hall Of India Pvt. Ltd., New Delhi-15th edition, 2013 • Rajendra Pal and J. S. Korlhalli, “Essentials Of Business Communication”, Sultan Chand & Sons, New Delhi, 1st edition, 2012. | | |
| OUTCOMES: | | |
| <p>After completing the course the students would be able to</p> <ul style="list-style-type: none"> • Have a good personality, feel confident and gain control of any situation • Positive attitude to think always of the best of the situation • Confident behavior in front of a group of people and seniors. • Becomes aware about body language and stress management | | |

COC3221**Semester VI**

| L | T | P | C |
|---|---|---|---|
| 4 | 2 | 0 | 5 |

Corporate Reporting (2)

Course objective:

This paper aims to underpin the expert knowledge and understanding of the corporate reporting practices in a globalised environment. The paper includes fundamental ethical & professional principles related to corporate reporting. It also covers the interpretation of financial statements for different stakeholders.

Learning outcomes:

- Reporting of financial performance
- Group financial statements including group cash flow statements and accounting for associates & joint arrangements
- Accounting for changes in group structures
- Foreign transactions & entities

Module 1 (Reporting financial performance)

Recognition and measurement principles for transactions related to - Leases (books of lessee and lessor) ó financial instruments (financial assets, financial liabilities, equity, impairment of financial assets, hedge accounting) ó employee benefits (including defined contribution plans & defined benefit plans)

Module 2 (Group financial statements)

Definition and application of business combination concept ó identifying the acquirer & applying the control principle ó cost of business combination ó principles of recognition & measurement of identifiable assets & liabilities in acquisition ó business combination achieved in stages ó circumstances when group financials must be prepared and situations in which group accounting can be exempted ó group financial statement including cash flows ó consolidating joint arrangements & associates

Module 3 (Changes in group structure)

Acquisition of subsidiary with a view to sale ó implications of loss of control over subsidiary on group accounts ó group accounts of a complex group including vertical and D-shaped group, concept of

effective ownership ó accounting for acquisition in stages ó disposal of entities with or without loss of control

Module 4 (Foreign transactions & entities)

Principles of identifying the functional currency of a parent entity ó Consolidation of a foreign subsidiary & associate ó applying the rules for translation of foreign currency balances into functional currency of a parent ó accounting for foreign assets & liabilities

Module 5 (Current developments)

Environmental & social reporting ó convergence between national & international reporting standards ó practice of integrated reporting

Total hours =78 hours

COC3222

| | | | |
|----------|----------|----------|----------|
| L | T | P | C |
| 4 | 2 | 0 | 5 |

Business Strategy & Analysis (2)

Course objective:

This paper underpins the knowledge, skills and expertise required to assess the business strategies and their impact on business performance. The objective is to equip students with the tools & techniques of assessing strategic position, develop strategic choices and implement the chosen strategy through change management.

Learning outcomes:

- Understand and apply the process of risk management
- Organisation control and audit
- Finance function in planning & decision making
- Innovation and change management

Module 1 (risk management)

Identification, assessment & measurement of risk ó framework of risk management systems ó concepts of risk appetite and risk response ó strategic & operational risks ó assessing severity & probability of risk events ó TARA framework for risk responses by management ó monitoring of risks management strategies

Module 2 (organisation control & audit)

Features of effective internal control system ó information flow for internal control ó evaluating effectiveness of internal control system ó role of internal control systems to help prevent fraud, errors & waste ó importance of internal audit function ó audit independence ó effective audit committee ó reporting on internal control & audit ó linkage with financial reporting

Module 3 (finance function in planning & decision making)

Relationship between business strategy and financial objectives ó developments in financial technology ó alternative structures for finance function such as partnering, outsourcing, shared or global business services ó role of finance function in investment decisions, financial reporting, tax implications, financial KPIs and ratios use of advanced cost and management accounting techniques

Module 4 (Innovation management)

Enabling organisation success through organising, disruptive technology, talent management & performance excellence using concepts of FinTech, POPIT, Baldrige model and empowerment

Module 5 (Change management)

Different types of strategic change & its implications ó assess organisation culture using Balogun & Hope Hailey's contextual features ó managing change using Lewin's 3 stage model ó assessing effectiveness of organisational processes & change therein using Harmon's process-strategy matrix ó leading and managing change projects ó post project reviews

Reference Books

1. ACCA Study Material, Kaplan Publishing
2. Azhar kazmi- Strategic Management & Business Policy, Tata McGraw Hill
3. Fred R David- Strategic Management Concepts & cases, Pearson Education
4. R Srinivasan- Strategic Management, PHI

Total hours =52 hours

| L | T | P | C |
|---|---|---|---|
| 4 | 0 | 0 | 4 |

COC3223

Governance, Ethics & Professional skills

Course objective:

This paper aims to provide the students with the principles of corporate governance applicable to a business entity. It also covers the ethical framework that managers need to adopt while discharging their duties. It discusses various professional skills that a professional manager needs to acquire and apply.

Learning outcomes:

- Evaluating effectiveness of the governance & agency system
- Applying a range of professional skills in a corporate environment workplace
- Understanding leadership and ethics

Module 1 (corporate Governance)

Principle-agent relationship in the context of governance ó issues connected with separation of ownership and control over organisation activity ó stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance ó CSR and organisation as a corporate citizen in the context of governance

Module 2 (governance approaches & scope)

Role of institutional investors in governance systems ó rules v/s principles approach to governance ó duties of directors, functions of the Board, composition & balance of the Board ó responsibility of the Board for risk management systems & internal control ó purposes, roles & responsibilities of non-executive directors

Module 3 (Public sector governance)

Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs ó linking strategic objectives of a public sector organisation with governance systems

Module 4 (professional skills in workplace)

Effective communication (verbal & written, formal & informal, hierarchical) ó commercial acumen (using judgement, exhibit awareness) ó analytical mind (creating information and using it for the purpose of analysis in diagnosing business problems, strategic performance and evaluate strategic alternatives) ó scepticism (challenging the status-quo and innovate) ó evaluation (assess & appraise the business scenario)

Module 5 (leadership, ethics & governance)

Qualities of leadership ó leadership & organisational culture ó ethical codes & leadership in the context of governance ó management behaviour & ethics ó ethical threats & safeguards against the threats ó handling fraud, bribery & corruption

Reference Books

1. ACCA Study Material, Kaplan Publishing
2. S. K Mandal- Ethics & Corporate, Tata McGraw Hill Education
3. S K Bhatia- Business Ethics & Managerial Values, Deep & Deep Publication
4. Triechmann Hoyt Sommer- Risk Management & Insurance, South Western Cengage Learning
5. Harrington Niehaus- Risk Management & Insurance, Tata McGraw Hill Education

COC3224

| L | T | P | C |
|---|---|---|---|
| 4 | 2 | 0 | 5 |

Advanced Financial Management (2)

Course objective:

To develop the knowledge and skill expected of a finance manager, in relation to investment, financing, and dividend policy decisions in a globalised environment. The paper also deals with the role of financial manager in investment appraisal, fund raising and financial risk management.

Learning outcomes:

- Using advanced investment appraisal techniques & estimating cost of capital
- Financing of investment including international investments
- Advanced risk management techniques
- Mergers and acquisitions

Module 1 (Advanced investment appraisal techniques)

Merits & demerits of traditional techniques like NPV and IRR ó use of modified IRR ó concept of duration and modified duration ó adjusted present value method (APV) (impact of financing on project NPV) ó use of options theory in evaluating investment projects having embedded real option (using Black-Scholes model) ó Assessing Value at risk (VaR model) ó multi-period capital rationing (linear programming (only setting up LP problem & interpreting the output) ó estimating project specific cost of capital using MM model and process Beta and CAPM

Module 2 (Cost of capital)

Approaches to capital structure ó capital structure theories and their impact on cost of capital & company valuation ó use of MM prepositions in financial management

Module 3 (International project appraisal)

Financial evaluation of international projects ó estimating exchange rates using purchasing power parity (PPP) and interest rate parity (IRP) equations ó applying Fischer equation ó estimating cash flows and estimating relevant cost of capital ó effect of double taxation avoidance agreements ó exchange controls & withholding taxes

Module 4 (advanced risk management)

Role of treasury in financial risk management ó organising treasury function (centralised v/s decentralised) ó transaction, translation & economic risks related to currency fluctuations ó currency hedging tools (internal ó currency of invoice, leading & lagging, matching, netting and external ó forwards, futures, options & swaps, money market) *candidates are expected to illustrate working knowledge of setting up the hedging* ó managing interest rate risk through different techniques (internal ó matching & smoothing, asset/liability management, external ó forward rate agreement (FRA), futures, options and swaps)

Module 5 (mergers & acquisitions)

Principles of Business Valuation - Asset-Based Models - Market-Based Models - Cash-Based Models - Valuation of High Growth Start-Ups& firms with Product Options - Methods of Financing Mergers - Assessing a Given Offer - Effect of an offer on Financial Position and performance

Books for Reference

1. ACCA Study material, Kaplan Publishing
2. Dr. R P Rustagi- Financial Management, Taxmann
3. Jonathan Berk& Peter DeMarzo: Pearson Education
4. Bhabatosh Banerjee: Fundamental of Financial Management, PHI
5. Dr. S N Maheshwari: Fundamental of Financial Management, Sultan Chand & Sons
6. Prasanna Chandra: Theory & Practice, Tata McGraw Hill.

COC3225

| L | T | P | C |
|---|---|---|---|
| 4 | 2 | 0 | 5 |

Advanced Performance Management (2)

Course objective:

This paper aims to underpin the knowledge, skills and expertise in applying strategic management accounting techniques to the practice of enterprise performance management in different business contexts.

Learning outcomes:

- Applying strategic performance measurement in private sector organisations
- Divisional performance & transfer pricing issues
- Strategic performance measures in not-for-profit organisations
- Alternative views of performance measurement & management

Module 1 (performance measurement in private sector)

Primary performance objectives ó measuring financial KPIs such as ROCE, ROI, EPS, EBIDTA, Residual income, Economic value added (EVA), liquidity & gearing ratios ó Non-financial performance indicators

Module 2 (divisional performance & transfer pricing)

Evaluation of performance in divisional organisation ó use of ROI, RI and EVA tools ó divisional performance and managers performance assessment ó effect of transfer pricing on divisional performance ó transfer pricing methods and objective of goal congruence ó transfer pricing in international environment

Module 3 (Performance management systems - PMS)

Components of a PMS - Developing PMS in context of an organisation ó use of technology in the PMS ó reporting for different management levels using PMS ó PMS and reward system

Module 4 (performance measurement in not-for-profit organisations (NFP))

Assess diversity of performance objectives in NFP organisation ó difficulties in measuring performance of NFPs ó use of league tables in managing performance ó Value-for-money (VFM) approach ó use of non-financial performance indicators

Module 5 (alternative views of performance management)

Use of management accounting techniques such as Kaizen costing, target costing, JIT and TQM ó six sigma approach ó performance measurement models such as balanced scorecard, building blocks, performance pyramid ó value based and activity based performance measurement ó performance issues in complex structures such as joint ventures, alliances -predicting & preventing corporate failures using Z-score and A-score models

| COC3204 | NATIONAL SERVICE SCHEME (NSS) | L | T | P | C |
|---|--|-----------|---|---|---|
| | | 1 | 0 | 1 | 2 |
| OBJECTIVES: | | | | | |
| <ul style="list-style-type: none"> • 1 To make students understand the community in which they work and their relation • 2. To familiarise students identify the needs and problems of the community and involve them in problem-solving • 3. To develop the students capacity to meet emergencies and natural disasters • 4. To inculcate values on national integration and social harmony • 5. To make students analyse and find practical solutions to individuals and community problems. | | | | | |
| MODULE I | INTRODUCTION AND BASIC CONCEPTS OF NSS | 04 | | | |
| Introduction- History-aims and objectives of NSS-Emblem- Flag-Motto ó Song- Organizational structure ó Roles and responsibilities of NSS functionaries. | | | | | |
| MODULE II | NSS PROGRAMMES AND ACTIVITIES | 06 | | | |
| Concept of regular activities, special camping- Basis of adoption of village/slums, Methodology of conducting survey ó Financial pattern of the scheme- Coordination with different agencies- Maintenance of dairy. | | | | | |
| MODULE III | YOUTH DEVELOPMENT PROGRAMME IN INDIA | 06 | | | |
| National Youth Policy- Youth Development Programme at the National level, State level and voluntary sector- Youth ó focused and Youth ó lead organisations. | | | | | |
| MODULE IV | IMPORTANCE AND ROLE OF YOUTH LEADERSHIP | 05 | | | |

| | | | |
|--|---------------------------------------|--|------------------------|
| Meaning and types of leadership ó Qualities of a good leader- Traits of leadership ó Importance and role of Youth leadership. | | | |
| MODULE V | HEALTH, HYGIENE AND SANITATION | | 05 |
| Definition, need and scope of health education- Food and nutrition- Safe drinking water-water borne diseases and sanitation (Swachh Bharat Abhiyan) ó National Health Programme. | | | |
| | | | Total Hours –26 |
| REFERENCE BOOKS | | | |
| <ul style="list-style-type: none"> • 1. National Service Scheme Manual, Government of India. • 2. Training Programme on National Programme scheme, TISS. • 3. Orientation Courses for N.S.S. Programme officers, TISS. • 4. Social service opportunities in Hospitals, Kapil K.Krishan, TISS. • 5. Social Problems in India, Ram Ahuja. | | | |
| OUTCOMES: | | | |
| After completing the course the students will be able to | | | |
| <ul style="list-style-type: none"> • Understand the basic concepts of NSS • Get clear picture on NSS activities and understand the organization structure of NSS • Understand the social responsibility as a Youth • Gain knowledge on health education | | | |

| COC 3205 | VALUE EDUCATION | | | L | T | P | C |
|---|----------------------------|--|--|----------|----------|----------|----------|
| | | | | 2 | 0 | 0 | 2 |
| OBJECTIVES: | | | | | | | |
| <ul style="list-style-type: none"> To help individuals think about and reflect on different values. To deepen understanding, motivation and responsibility with regard to making personal and social choices and the practical implications of expressing them in relation to themselves, others, the community and the world at large. To inspire individuals to choose their own personal, social, moral and spiritual values and be aware of practical methods for developing and deepening their values. | | | | | | | |
| MODULE I | VALUE SYSTEM | | | | | | 4 |
| Introduction . Definition of values. Need for Inculcation of values . Object of Value Education- Sources of Value . Types | | | | | | | |
| MODULE II | PERSONAL VALUES | | | | | | 6 |
| Definition of Person - Self confidence . Self discipline . Self Assessment . Self restraint . Self motivation . Determination . Ambition . Contentment . Humility and Simplicity . Sympathy and Compassion . Gratitude . Forgiveness . Honesty . Courtesy. | | | | | | | |
| MODULE III | SOCIAL VALUES | | | | | | 5 |
| Definition of Society . Units of Society . Individual, family, different groups . Community . Social consciousness . Equality and Brotherhood . Dialogue . Tolerance . Responsibility . Co-operation Freedom . Repentance and Magnanimity. | | | | | | | |
| MODULE IV | PROFESSIONAL VALUES | | | | | | 4 |
| Definition . Competence . Confidence . Devotion to duty . Efficiency . Accountability . Respect for learning / learned . Willingness to learn-Open and balanced mind . Team spirit . Professional Ethic . Willingness for Discussion . Aims . Effort . Avoidance of Procrastination and slothfulness . Alertness. | | | | | | | |

| MODULE V | BEHAVIORAL VALUES | | | |
|--|-------------------|--|--|-------------------------|
| Individual values and group values . Good manners at home and outside . Equality . Purity of thought, speech and action . Understanding the role of religion . Faith . Understanding the commonness of religions . Respect for other faiths . unity diversity . Living together . Tolerance . Non-violence . Truthfulness . Common aim . Unified efforts towards peace . Patriotism. | | | | |
| | | | | TOTAL HOURS – 26 |
| OUTCOMES: | | | | |
| <p>Through this course students should be able to</p> <ul style="list-style-type: none"> • to be respectful of others • To provide guiding principles and tools for the development of the whole person recognizing that the individual is comprised of Physical, Intellectual, Emotional and Spiritual dimensions. • Students will understand the importance of acting responsibly and respectfully when using forums, social media, or mobile • Be good citizens and learn to avoid the misuse of information or to acknowledge and respect others right to peace and privacy. • Showing tolerance and understanding to those less fortunate. | | | | |

COC3226

| L | T | P | C |
|---|---|---|---|
| 0 | 0 | 0 | 6 |

PROJECT /VIVA-VOCE

Learning Outcome: The students will...

1. Gain research methodology knowledge by undertaking a project
2. Understand the steps of research by its application
3. Acquire the skills of undertaking a research project

Each student is assigned with a research supervisor. The students have to get the guidance and carryout the following steps and complete the research project within a semester.

1. Selection of Topic, Defining terms, Finalization of Objectives of Study.
2. Feasibility Study, Pilot Visit to the Field of Study
3. Detailed Research Proposal
4. Finalization of Research tool
5. Review of Literature and Bibliography
6. Finalization of Methodology Chapter. 7. Analysis and Interpretation
8. Main Findings and Suggestions
9. Summary and Conclusion
10. Submission of Bound Copy

The Internal Guide/supervisor evaluates the work of the student out of 50 marks for above components considering the quality, punctuality and regularity of consultation and correction.

The students who do not submit the bound copy to the department by the deadline fixed by the department will not be permitted to sit for the viva.

The student submits the approved chapters as a bound volume.

The project is valued for 50 marks in the end semester examination.

The Viva- voce examination will be conducted by both the external examiner appointed by the department and the internal examiner/guide/teacher concerned. The total marks awarded in the viva voce by the external examiner and the internal examiner will be the marks obtained by the candidate in the PROJECT

Learning Outcome:

1. The students will...
2. Gain research methodology knowledge by undertaking a research project
3. Understand the steps of research by its application
4. Acquire the skills of undertaking a research project

Each student is assigned with a research supervisor. The students have to get the guidance and carryout the following steps and complete the research project within a semester.

1. Selection of Topic, Defining terms, Finalization of Objectives of Study.
2. Feasibility Study, Pilot Visit to the Field of Study
3. Detailed Research Proposal
4. Finalization of Research tool
5. Review of Literature and Bibliography
6. Finalization of Methodology Chapter.
7. Analysis and Interpretation
8. Main Findings and Suggestions
9. Summary and Conclusion
10. Submission of Bound Copy

The Internal Guide/supervisor evaluates the work of the student for 50 marks for above components considering the quality, punctuality and regularity of consultation and correction. The students who do not submit the bound copy to the department by the deadline fixed by the department will not be permitted to sit for the viva. The student submits the approved chapters as a bound volume. The project is valued for 50 marks in the end semester examination. The viva voce examination will be conducted by

the external examiner appointed by the department and the internal examiner/guide/teacher concerned. The marks awarded in the viva voce by the external examiner and the internal examiner will be intimated to the COE along with the marks obtained by the candidate.

COCX61

| L | T | P | C |
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LOGISTICS & SUPPLY CHAIN MANAGEMENT

OBJECTIVES

The subject aims to familiarize the students with the fundamental concepts in Materials and Logistics Management as well as with the issues in core functions in materials and logistics management .

MODULE-I

Physical distribution - Definition, Importance, participants in physical distribution process. Marketing Channels ó Definition & Importance, Different forms of channels, Functions of Marketing Channels.

MODULE-II

Unconventional channels - Channels for Consumer goods, Industrial Goods & Services ó Integrated Marketing Channels ó Horizontal, Vertical, and Multi channel marketing Systems - International Marketing Channels. Channel Management ó Channel Selection Process & criteria ó Performance appraisal of Channel Members ó Channel Conflicts & Techniques to resolve channel conflicts.

MODULE-III

Supply Chain Management ó concept ó significance ó components ó Order processing ó Material Handling ó Transportation ó Warehousing, Logistics - Objectives, Components, Significance, Reverse Logistics.

MODULE IV

Inventory Management- definition, scope and significance of Inventory management - Costs associated with Inventory - Types of Inventory ó Basic EOQ Model - ABC Analysis

MODULE V

International Insurance ó Cargo movements ó water damage ó Theft ó Privacy-Marine Cargo Insurance ó Coverage A,B,C classes ó Elements of air freight Policy ó Commercial Credit Insurance óTypes of vessels- Container ó Types of aircrafts ó Air cargo Regulations ó Truck and Rail Transportation.

COCX62 (OPTIONAL)

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Financial Market and Services**OBJECTIVES:**

- Understand the functioning of financial market and its services.
- To get acquainted with Merchant banking and its operations.
- To understand the concept of Mutual fund and Dematerialization.
- To develop insight related to leasing and hire purchase systems.
- To understand the concept of leasing and venture capital financing.
- To gain knowledge pertaining to Credit rating agencies, Factoring and Forfaiting.

MODULE I

Structure of Financial System: Role of Financial System in Economic Development ó Financial Markets and Financial Instruments ó Capital Markets ó Money Markets ó Primary Market Operations ó Role of SEBI ó Secondary Market Operations ó Regulation ó Functions of Stock Exchanges ó Listing ó Formalities ó Financial Services Sector Problems and Reforms.

MODULE II

Financial Services: Concept, Nature and Scope of Financial Services ó Regulatory Framework of Financial Services ó Growth of Financial Services in India ó Merchant Banking ó Meaning-Types ó Responsibilities of Merchant Bankers ó Role of Merchant Bankers in Issue Management ó Regulation of Merchant Banking in India.

MODULE III

Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in

India, Debt Securitization ó Concept and Application, **Dematerialization & Rematerialization:** Meaning-Objective-Functions- Merits and Demerits. Functioning of NSDL and CSDL.

MODULE IV

Leasing, Hire purchase and Venture Capital financing: Concept- Meaning and Types of lease, Asset/Fund Based Financial Services - Lease Finance, Consumer Credit and Hire Purchase Finance, Bills Discounting, Housing Finance. Venture Capital Financing: Stages involved in Venture Capital financing - Importance of VCF - Venture Investment Process, Fee-based / Advisory services, Stock Broking, Credit Rating.

MODULE V

Credit rating, Factoring and Forfaiting:

Credit rating: Meaning-Definition-Features-Advantages- Credit rating system (Growth factors)-Global credit rating agencies- Rating agencies in India (CRISIL, ICRA, CARE, SMERA)- Credit rating process and its limitations, SEBI guidelines- Future credit rating in India.

Factoring & ForfaitingóMeaning, Definition- Significance- Types- Factoring Mechanism- Factoring in India. Forfaiting- Definition- Factoring vs Forfaiting- Problems and prospects of Forfaiting.

TEXT BOOK: Clifford Gomez, óFinancial Markets, Institutions and Financial Servicesö, PHI, Eastern Economy Edition.

REFERENCES:

1. M Y Khan, óFinancial Servicesö, TMH, 7th edition
2. Ravi M. Kishore, óFinancial Managementö, Taxmannö, 6th edition.
3. Bhole. L.M. and Jitendra Mahakud óFinancial Institutions & Markets ó Structure, Growth & Innovationsö, TMH 5th edition.
4. Anthony Saunders & Marcia Millon Cornett, ó Financial Markets & Institutionsö, TMH, 5th edition.

OUTCOMES:

After completion of this course students will be able to

- Understand the role and function of the financial system in the Indian economy.
- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.

COCX63 (OPTIONAL)

| L | T | P | C |
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RETAIL MANAGEMENT**Module 1: Introduction to Retailing:**

Concept of retailing, Functions of retailing- Terms & Definition, -Retail formats and types- Retailing Channels, -Retail Industry in India, -Importance of retailing- Changing trends in retailing.

Module II : Understanding the Retail Consumer:

Retail consumer behavior- Factors influencing the Retail consumer- Customer decision making process-Types of decision making- Market research for understanding retail consume

Module III: Retail Market Segmentation and Strategies:

Market Segmentation and its benefits- Kinds of markets- Definition of Retail strategy- Strategy for effective market segmentation-Strategies for penetration of new markets- Growth strategies- Retail value chain.

Module IV: Retail Location Selection and Retail Space Management

Importance of Retail locations- Types of retail locations-Factors determining the location decision-Steps involved in choosing a retail locations- Measurement of success of location

Marketing: Definition of Space Management, Store layout and Design, Visual Merchandising, Promotions Strategy, Relationship Marketing Strategies.

Module V: Merchandise Management and Emerging trends in retailing:

Meaning of Merchandising- Factors influence Merchandising,-Functions of Merchandising Manager- Merchandise planning.

Changing nature of retailing,-organized retailing-Modern retail formats- E-tailing, Challenges faced by the retail sector

OPTIONAL

| COCX64 | HUMAN RESOURCES MANAGEMENT | L | T | P | C |
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| | | 3 | 0 | 0 | 3 |
| OBJECTIVES: | | | | | |
| <ul style="list-style-type: none"> To provide the future manager with inputs with a view to Enhancing the appreciation of the Human Resources function as a potential career option. Understanding the interface of the Human Resources function with Operations, Marketing, and Finance functions. | | | | | |
| MODULE I | INTRODUCTION | | | | 10 |
| Human Resource Philosophy - Changing environments of HRM - Strategic human resource management - Using HRM to attain competitive advantage - Trends in HRM - Organisation of HR departments - Line and staff functions - Role of HR Managers. | | | | | |
| MODULE II | EMPLOYMENT PLANNING | | | | 10 |
| Employment planning and forecasting ó Recruitment, selection process- Building employee commitment: Promotion from within ó Sources- Induction. | | | | | |
| MODULE III | ORIENTATION & TRAINING | | | | 10 |
| Orientation & Training: Orienting the employees, the training process, need analysis, Training -techniques, Developing Managers : Management Development - On-the-job and off-the-job Development techniques using HR to build a responsive organisation. | | | | | |
| MODULE IV | ESTABLISHING PAY PLANS | | | | 12 |
| Establishing Pay plans : Basics of compensation - factors determining pay rate -Current trends in compensation - Job evaluation ó Incentives- Practices in Indian organisations. Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other | | | | | |

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| welfare measures to build employee commitment. | | | |
| MODULE V | LABOUR RELATIONS | | 10 |
| Labour relations -Employee security - Industrial relation-Collective bargaining: future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation. Labour Welfare: Importance & Implications of labour legislations - Employee health- Auditing -Future of HRM function. | | | |
| | | | L – 39; T – 13; Total Hours –52 |
| REFERENCES: | | | |
| <ul style="list-style-type: none"> • Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India • Venkatapathy R.& Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya • Publications, CBE, 2001. • VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, | | | |