

# PERIYAR UNIVERSITY

(Re-accredited with “A++” Grade by NAAC)

PERIYAR PALKALAI NAGAR

SALEM – 636 011



## DEPARTMENT OF COMMERCE

M.Com Degree

[Choice Based Credit System (CBCS)]

### OBE REGULATIONS AND SYLLABUS

*(Effective from the academic year 2022-2023 and thereafter)*

**M.COM**  
**OBE REGULATIONS AND SYLLABUS**  
*(With effect from the academic year 2022-2023 onwards)*

**1. Preamble**

The Department of Commerce was established in 1997 by the Act of Periyar University. The Department offers M.Com., M.Phil., and Ph.D. Programmes. The Programme M.Com provides an intense and meticulous base for students to equip themselves in teaching, research, employment and administration. The programme focuses and serves the needs of academics, industries, innovation and ensures the compliance for employability in Accounting and Taxation, Marketing and Marketing Research, Human Resource Management, Insurance and Banking, Finance and Investment Management, Academic and Business consultants and Analysts etc in all over the country and abroad. So far the Department faculty members have guided 90 Ph.D.'s and 275 M.Phil's. The Department creates an ample opportunities for the research scholars to pursue M.Phil., and Ph.D Degrees with fellowships like URF, JRF, RGNF, ICSSR, UGC, TNSCF etc, and the Department is also offering coaching classes for NET/SET Examinations. Several Major and Minor Research Projects have been successfully completed and undergoing in the Department with the financial support from the funding agencies like UGC, ICSSR and UGC-UKERI. The course structured for two academic years which is divided into four semesters, each semester contains five to six courses which include the Core, Elective and Non-major supportive and Add on courses / MOOC / Swayam.

**2. General Graduate Attributes**

<b>GA1</b>	To develop various organizational and management skills
<b>GA2</b>	To acquire various accounting concepts and techniques
<b>GA3</b>	To understand the global economy and international business practices
<b>GA4</b>	To enhance the knowledge on financial institutions and services
<b>GA5</b>	To develop the knowledge on corporate social responsibility
<b>GA6</b>	To familiarize in the functional areas of business
<b>GA7</b>	To acquire the knowledge on security market trading
<b>GA8</b>	To develop the knowledge on direct and indirect taxes.
<b>GA9</b>	To acquire knowledge on marketing and its applications
<b>GA10</b>	To enrich the knowledge on research by imparting practical understanding through internship and projects

### **3. Programme Specific Qualification Attributes**

The programme specific qualification attributes are achieved through courses in the programme in terms of

- **Knowledge and understanding level (K1 and K2)**
  - Remember or recognize a term or a advanced concept
  - Select an explanation for a statement related to the question topic
  - Understand the existing problems
- **Application level (K3)**
  - Applying to the real-world situation and the solutions thereof
- **Analytical level (K4)**
  - Analyzing the theories, concepts and breaking down them to apply to the existing situation or solutions thereof.
- **Scientific or synthesis level (K5)**
  - Synthesis of the concepts and integration of commerce knowledge
- **Evaluation capability level (K6)**
  - Determining the degree of effectiveness and commerce policies

### **4. Vision**

- Impart high quality Commerce education with holistic concern of better life, environment and society.

### **5. Mission**

- To emerge as a global conglomerate of premier academic institution for commerce that will fulfill the aspirations of trade, industry, commerce and the individual
- Commit our self to excel in research and to create the atmosphere for effective learning, generate a spirit of questioning, enquiry, induce healthy challenges and competitiveness.

### **6. Programme Objectives and Outcomes**

Spelt the Programme Educational Objectives (PEOs), and Programme Outcomes (POs)

- ***Programme Educational Objectives (PEOs)***

#### **PEO1: To Impart Analytical and problems solving skills**

The students of Commerce can easily solve the complex problems and provide solutions through the concepts, methods available in different subjects.

#### **PEO2: To Implement Commerce cognizance in critical thinking**

The students can apply the different concepts, theories and they can analyze various issues in the field of commerce and trade. It helps in sensitizing and familiarizing with the issues and finding solutions.

**PEO3: To Apply Research Knowledge**

The students can independently collect data, analyze by using the appropriate logical, statistical and mathematical techniques interpreting in the right manner and arrive the solutions for contemporary research questions.

**PEO4: To attain Specialized Knowledge and Skills in various fields**

The students can develop specialized knowledge in various fields by the way of improving analytical, critical, logical, qualitative and quantitative knowledge using the concepts and theories of Commerce.

**PEO5: To get Multidisciplinary and Global exposure**

The student can acquire knowledge and skills by the way of learning the subjects from other disciplines which enables them to deal with the issues involving interdisciplinary and multidisciplinary knowledge at global level.

**PEO6: To enhance Management and Problem Solving Skills**

The students can acquire management and problem solving skills and they will be exposed to work as a part of team and leaders.

• **Programme Outcomess**

**At the time of Graduation, Students will be able to:**

<b>PO1</b>	Gain knowledge in the fundamental subjects of Business, Trade, Commerce, Accounting and Taxation.
<b>PO2</b>	Acquire advanced knowledge on accountancy concepts and theories and understand different business and trade systems.
<b>PO3</b>	Become a master in a specific area in the field of commerce, business and trade by the way of capacity building through professionalism, flexibility and continuous learning
<b>PO4</b>	Ability to work associated with various multi-dimensional and dynamic natured business environment through the knowledge gained on the concept, theories and field experiences.
<b>PO5</b>	Forecast the future business scenarios by the way of applying various model tools and approaches through developing skills on research and innovation.
<b>PO6</b>	Understand different financial systems and markets and its impact on National and Global level.
<b>PO7</b>	Attain research aptitude in various functional areas of Commerce and Business and they can identify its social applications.
<b>PO8</b>	Prepare the reports and statements based on the practical learning through projects and internships.
<b>PO9</b>	Attain the career in Education, Research and Industries at National and Global level
<b>PO10</b>	Apply the acquired knowledge in the field where they are working and can find the solution for socio-economic and industrial problems.

**PEO vs PO**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
PEO1	*	*	*	*	*		*	*		*
PEO2	*	*		*	*	*	*	*	*	*
PEO3	*		*	*		*	*		*	*
PEO4	*	*		*		*		*	*	
PEO5	*		*		*		*	*		*
PEO6	*	*		*	*	*	*		*	*

**PO vs GA**

	GA1	GA2	GA3	GA4	GA5	GA6	GA7	GA8	GA9	GA10
PO1	*	*		*	*		*	*		*
PO2	*	*	*	*		*		*	*	*
PO3	*		*	*	*		*		*	
PO4		*	*		*	*	*		*	*
PO5	*	*		*	*		*	*		*
PO6	*		*	*		*		*	*	
PO7	*	*	*	*		*		*	*	*
PO8	*		*	*	*		*		*	
PO9		*	*		*	*	*		*	*
PO10	*	*		*	*		*	*		*

**7. Eligibility for Admission**

A Candidate who passed B.Com or B.Com (CA) or any other UG program considered as equivalent to B.Com under 10+2+3 system of this University or any of the degree of any other University accepted by the syndicate as equivalent thereto subject to such conditions as may be prescribed therefore shall be permitted to appear and qualify for the M.Com degree examination of this University after a course of study of two academic years.

**7. Duration of the Course**

The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The first semester will consist of the period from July to November and the second semester from December to March.

The duration of each semester will be about 18 weeks (90 working days). The courses of study shall be in accordance with the syllabus prescribed from time to time.

**8. Courses of the Study**

The total number of courses of study are 24 including 1 Practical, 4 Elective courses, 1 Supportive course, 1 SWAYAM / MOOC Course, and 1 Human Rights course.

**9. Internship**

Each student shall be required to undertake one month Summer Internship in industries / Business Organisations / Institutions during the summer vacation of the first

year (end of the second semester). Students shall be allotted to all the faculty members for internship guidance through departmental committee meeting with the concurrence of all the faculty members. The Summer Internship report is to be submitted in the end of third semester and it shall be evaluated by the guide and external examiner nominated by the University and Viva-voce examination be conducted as per norms.

### **10. Project**

Each student shall be required to take up an Individual Project Work during fourth semester and submit it at the end of the semester. Students shall be allotted to all the faculty members for project guidance in a departmental committee meeting with the concurrence of all the faculty members. A copy of the Project Report shall be submitted to the Department on or before the last date fixed by the Department/University. The Project shall be evaluated by the guide and an external examiner nominated by the University and viva-voce examination be conducted to award the marks as per norms.

### **11. Evaluation**

The students will be evaluated for 100 marks in each course of study as detailed below:

External Examination -75 marks

Internal Assessment -25 marks

The components of internal Assessment for 25 marks are:

Test	-10 Marks (2 Internal assessments and 1 Model Examination)
Assignment	-5 Marks (Minimum Two assignments)
Seminar	-5 Marks (Minimum Two seminars)
Attendance Score	-5 Marks (75-79% - 3 marks, 80-89% - 4 marks and 90% and above 5 marks)

#### **• Passing Minimum**

1. Theory - Internal 25 marks, External 75 marks.
2. Passing Minimum for External Examination shall be 50% out of 75marks (i.e. 37.5/38marks)
3. The total aggregate of Internal and External shall be 50 Marks

#### **• Classification of the Successful Candidates**

Successful candidates passing the examinations and securing the marks,

50% and above - Pass Second Class

60% and above – Pass First Class

Above 75% in the aggregate –I Class with distinction provided that they pass the examination in the first appearance.

Apart from the above classification 6-points scale is used for evaluation of the performance of the students to provide letter grade for each course under CBCS pattern.

The performance of a student in each course is evaluated in terms of grade point average, weighted average marks cumulative grade point average and Overall Weighted Percentage of Marks (OWPM). The computation of these values and grades are explained in CBCS Regulations.

**12. Curriculum Structure for each Semester**

Course	Course Code	Category	Number of Credits	Hours Per Week	Exam Duration
<b>Semester I</b>					
Advanced Financial Accounting	22UPCOM3C01	Core I	4	5	3 Hrs
Financial Institutions and Markets	22UPCOM3C02	Core II	4	5	3 Hrs
Financial Management	22UPCOM3C03	Core III	4	5	3 Hrs
Marketing Management	22UPCOM3C04	Core IV	4	5	3 Hrs
International Business	22UPCOM3C05	Core V	4	5	3 Hrs
Corporate Social Responsibility	22UPCOM3C06	Core VI	4	5	3 Hrs
<b>Total Credits</b>			<b>24</b>	<b>30</b>	
<b>Semester II</b>					
Advanced Corporate Accounting	22UPCOM3C07	Core VII	4	5	3 Hrs
Organisational Behaviour	22UPCOM3C08	Core VIII	4	5	3 Hrs
Advanced Cost Accounting	22UPCOM3C09	Core IX	4	5	3 Hrs
Elective I	22UPCOM3E01 or 22UPCOM3E02	Elective	4	5	3 Hrs
Elective II	22UPCOM3E03 or 22UPCOM3E04	Elective	4	5	3 Hrs
MOOC			2	2	
Human Rights			2	3	3 Hrs
<b>Total Credits</b>			<b>24</b>	<b>30</b>	
<b>Semester III</b>					
Internship					
Advanced Management Accounting	22UPCOM3C10	Core X	4	5	3 Hrs
Direct Tax and Tax Planning	22UPCOM3C11	Core XI	4	5	3 Hrs
Research Methods and Techniques	22UPCOM3C12	Core XII	4	5	3 Hrs
Computerised Accounting	22UPCOM3C13	Core XIII	4	5	3 Hrs
Elective III	22UPCOM3E05 or 22UPCOM3E06	Elective	4	5	3 Hrs

Elective IV	22UPCOM3E07 Or 22UPCOM3E08	Elective	4	5	3 Hrs
Supportive		Supportive	4	3	3 Hrs
<b>Total Credits</b>			<b>28</b>	<b>33</b>	
<b>Semester IV</b>					
Security Analysis and Portfolio Management	22UPCOM3C14	Core XIV	4	5	3 Hrs
Entrepreneurship Development	22UPCOM3C15	Core XV	4	5	3 Hrs
GST and Customs Law	22UPCOM3C16	Core XVI	4	5	3 Hrs
Project and Viva Voce	22UPCOM3C17	Core XVII	6	15	
<b>Total Credits</b>			<b>18</b>	<b>30</b>	

### Elective Option based on Specialization

Electives		
Courses	Option I	Option II
	Finance	Marketing
<b>Elective Course I</b>	Basics of Investments 22UPCOM3E01	Marketing Analytics 22UPCOM3E02
<b>Elective Course II</b>	Financial Institutions and Services 22UPCOM3E03	Services Marketing 22UPCOM3E04
<b>Elective Course III</b>	Investment Analysis and Techniques 22UPCOM3E05	International Marketing 22UPCOM3E06
<b>Elective Course IV</b>	Financial Analytics 22UPCOM3E07	E-Commerce 22UPCOM3E08

Supportive Courses	Course Code
<b>Principles of Accountancy</b>	22UPCOMCS01
<b>Advertisement and Salesmanship</b>	22UPCOMCS02
<b>Retail Marketing</b>	22UPCOMCS03
<b>Entrepreneurial Development</b>	22UPCOMCS04

Total Number of Credits			
Course	Number of Courses	Number of Credits	Total Marks
Core Courses (including 1 practical)	17	70	1700
Elective Courses	4	16	400
SWAYAM/MOOC	1	2	100
Supportive Courses	1	4	100
Human Rights	1	2	100
<b>Total</b>	<b>24</b>	<b>94</b>	<b>2400</b>



**13. CBCS Scheme of Examination**

Course	Course Code	Category	Number of Credits	Hours per Week	Exam Duration	Marks		
						IA	ESA	Total
<b>Semester I</b>								
Advanced Financial Accounting	22UPCOM3C01	Core I	4	5	3 Hrs	25	75	100
Financial Institutions and Markets	22UPCOM3C02	Core II	4	5	3 Hrs	25	75	100
Financial Management	22UPCOM3C03	Core III	4	5	3 Hrs	25	75	100
Marketing Management	22UPCOM3C04	Core IV	4	5	3 Hrs	25	75	100
International Business	22UPCOM3C05	Core V	4	5	3 Hrs	25	75	100
Corporate Social Responsibility	22UPCOM3C06	Core VI	4	5	3 Hrs	25	75	100
<b>Semester II</b>								
Advanced Corporate Accounting	22UPCOM3C07	Core VII	4	5	3 Hrs	25	75	100
Organisational Behaviour	22UPCOM3C08	Core VIII	4	5	3 Hrs	25	75	100
Advanced Cost Accounting	22UPCOM3C09	Core IX	4	5	3 Hrs	25	75	100
Elective I	22UPCOM3E01 Or 22UPCOM3E02	Elective	4	5	3 Hrs	25	75	100
Elective II	22UPCOM3E03 Or 22UPCOM3E04	Elective	4	5	3 Hrs	25	75	100
MOOC			2	2		25	75	100
Human Rights			2	3	3 Hrs	25	75	100
<b>Semester III</b>								
Internship						25	75	100
Advanced Management Accounting	22UPCOM3C10	Core X	4	5	3 Hrs	25	75	100
Direct Tax and Tax Planning	22UPCOM3C11	Core XI	4	5	3 Hrs	25	75	100
Research Methods and Techniques	22UPCOM3C12	Core XII	4	5	3 Hrs	25	75	100
Computerised Accounting	22UPCOM3C13	Core XIII	4	5	3 Hrs	25	75	100

Elective III	22UPCOM3E05 or 22UPCOM3E06	Elective	4	5	3 Hrs	25	75	100
Elective IV	22UPCOM3E07 or 22UPCOM3E08	Elective	4	5	3 Hrs	25	75	100
Supportive		Supportive	4	3	3 Hrs	25	75	100
<b>Semester IV</b>								
Security Analysis and Portfolio Management	22UPCOM3C14	Core XIV	4	5	3 Hrs	25	75	100
Entrepreneurship Development	22UPCOM3C15	Core XV	4	5	3 Hrs	25	75	100
GST and Customs Law	22UPCOM3C16	Core XVI	4	5	3 Hrs	25	75	100
Project and Viva Voce	22UPCOM3C17	Core XVII	6			25	75	100

### **Question Paper Pattern**

<b>Total Marks – 75 Time – 3 Hrs</b>	
<b>Part –A</b>	
<b>20 Objective type questions (MCQ) from five units (4 from each unit)</b>	<b>(20x1=20 Marks)</b>
<b>Part-B</b>	
<b>Analytical Questions – Any Three Questions from Five Units</b>	<b>(3x5=15 Marks)</b>
<b>Part-C</b>	
<b>Descriptive type Questions in Either or pattern from each unit</b>	<b>(5x8=40 Marks)</b>

#### ***14. Grading System***

Evaluation of Performance of students is based on ten-point scale grading system as given below:

<b>Ten Point Scale</b>			
<b>Grade of Marks</b>	<b>Grade Points</b>	<b>Letter Grade</b>	<b>Description</b>
90-100	9.0-10.0	O	Out standing
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
00-49	0.0	U	Re-appear
Absent	0.0	AA	Absent

## Semester - I

<b>Course Code</b>	<b>22UPCOM3C01</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Advanced Financial Accounting</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand accounting principles, concept and applications</li> <li>➤ Know advanced accounting practices of partnership firms</li> <li>➤ Comprehend double account system and accounting for economy</li> <li>➤ Study the social oriented nature of accounting</li> <li>➤ Understand the special type of accounting.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course, the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Acquire the fundamental knowledge, accounting standard and IFRS</li> <li>2. Understand the advanced accounting practices in partnership firm.</li> <li>3. Attain comprehensive knowledge in inflation and double accounting system.</li> <li>4. Learn how to prepare accounting for self help groups, hawkers and self proprietors.</li> <li>5. Execute accounting practices at various levels.</li> </ol>				
<b>Unit I</b>	<b>Fundamentals of Accounting</b>				
	Accounting Theory: Concepts and Conventions. Fundamental understanding of accounting methodology and applications. Accounting Standards including IFRS.				
<b>Unit II</b>	<b>Accounting Procedures</b>				
	Calculating procedure of Joint life policy of partners, Merger and Acquisition practices: Amalgamation, Sale of Business, Dissolution and Insolvency Accounting Practices including piecemeal distribution.				
<b>Unit III</b>	<b>Accounting Systems</b>				
	Double Accounting System and Inflation Accounting: Nature and future of Double Account System - receipt and expenditure - General Balance Sheet – Revenue Account and Net Revenue Account – Replacement of Assets - Accounts of Electricity Companies. Methods of Accounting for Price Level Changes – General Price Level Accounting / Current Purchasing Accounting – Current Cost Accounting method- CPP and CCA method.				
<b>Unit IV</b>	<b>Assumptions of Accounting Practices</b>				
	Assumption and accounting practices of Human Resources Accounting. Need and accounting methods of Social Responsibility Accounting, Accounting treatment of Form Accounting.				
<b>Unit V</b>	<b>Accounting for various organizations</b>				
	Accounting for hawkers, Individual Proprietors, Self Help Groups and Joint Liabilities Groups.				
	<b>(Note: Question Papers Consists of 25% theory and 75% Problem)</b>				

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>I.P. Iyenger (2022) Advanced Accountancy, Vol.3, Sultan Chand &amp; Sons, New Delhi.</b></li> <li>2. <b>M. A. Arulanandam, K.S. Raman (2019) Advanced Accountancy, (Vo.II) Himalaya Publishing House, New Delhi.</b></li> <li>3. <b>K.Prabhakar Rajkumar (2012) Fundamental Analysis and Techniques of Financial Accounting, Ane Books Pvt Ltd., New Delhi.</b></li> <li>4. <b>Prof. Jawahar Lal (2019) Accounting Theory, 4<sup>th</sup> Edition, Himalaya Publishing House, New Delhi.</b></li> <li>5. <b>R.L Gupta and Radhasamy (2019) Advanced Accountancy, Volume – I, Sultan Chand &amp; Sons, New Delhi.</b></li> <li>6. <b>Sanjay K Welkins (2019) Advanced Accounting, 2<sup>nd</sup> Edition, Bharat Law House Pvt. Ltd. New Delhi.</b></li> </ol>
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<b>Course Code</b>	<b>22UPCOM3C02</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Financial Institutions and Markets</b>	<b>Hours/ Week</b>	L	T	P
			4	1	0
<b>Course objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand the fundamentals of financial markets</li> <li>➤ Know the commercial market instruments</li> <li>➤ Learn the role of financial services institutions</li> <li>➤ Understand the role of credit rating agencies</li> <li>➤ Know the financial institutions and capital market institutions.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Understand the fundamentals of financial markets.</li> <li>2. Gain knowledge on the working capital market instruments.</li> <li>3. Know the role of financial service Institutions.</li> <li>4. Understand the functioning of various financial institutions such as EXIM bank, etc.</li> <li>5. Know the Financial Institutions and capital market institutions.</li> </ol>				
<b>Unit I</b>	<p><b>Fundamentals of Financial Market</b></p> <p>Financial Market – Characteristics – money market, call money market and Global money market – commercial paper and bill market- Treasury Bill and certificate of deposit market – Gilt edged securities market.</p>				
<b>Unit II</b>	<p><b>Capital Markets and its features</b></p> <p>Capital market and Instruments – Reforms in recent days related to new issue, debt, derivatives and foreign exchange market.</p>				
<b>Unit III</b>	<p><b>Financial Service Institutions</b></p> <p>Role of financial Institutions – money and capital market Institutions- functions of National Housing Bank and EXIM Bank.</p>				
<b>Unit IV</b>	<p><b>Recent Trends in Banking</b></p> <p>Indian Banking System - Components of Indian banking - Phases of development-Banking- structure in India - Payment banks and small banks - Commercial Banking Definition-Classification of banks. Banking System -</p>				

	Universal banking-Commercial Banking functions - Role of Banks in Economic Development.
<b>Unit V</b>	<b>Financial Institutions</b>
	Indian Financial System – Constituents, Functions of the Financial System, Financial Development Ratios. Inter-relationship between Financial System and Industrial Development. Efficiency Indicators of Financial System – RBI and Financial System – Financial Sector Reform in India – Globalization of Indian Financial System..
	<b>(Note: Question Papers Consists of 100% theory)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Dr. Vinod Kumar et.al., (2021)</b> Financial Markets Institutions &amp; Services ,Reprint Edition, Taxmann Publications, New Delhi.</li> <li>2. <b>Anthony Saunders et.al., (2020)</b> Financial Markets and Institutions, 7th Edition , McGraw Hill, Noida.</li> <li>3. <b>L.M.Bhole (2017)</b> Financial Institutions and Markets, 6<sup>th</sup> Edition, Tata McGraw – Hill Publishing Company Limited, New Delhi.</li> <li>4. <b>Frederic S. Mishkin (2017)</b> Financial Markets and Institutions, Eighth edition, Pearson’s Education, New Delhi.</li> <li>5. <b>Dr. Vinay Kandpal, Dr. Pankaj Baag (2016)</b> Financial Institutions and Markets, 1<sup>st</sup> Edition, ABS Books, Kolkata.</li> <li>6. <b>S.Gurusamy (2015),</b> Financial Markets and Institutions, Vijay Nicole Imprints (P) Ltd. Chennai.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C03</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Financial Management</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ol style="list-style-type: none"> <li>1. acquaint the knowledge with the concepts and theories of financial management</li> <li>2. Inculcate the advanced knowledge on financial management as per current scenario.</li> <li>3. Practice of handling a company’s funds and making a financial plans and strategies.</li> <li>4. Familiarize the capital budgeting methods and decisions</li> <li>5. Get maximum value of firm and minimize the risk in the crucial areas of decision in the business.</li> </ol>				
<b>Course Outcomes</b>	<p><b>On successful completion the learners will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Know the fundamentals and concepts of financial management and evaluate the risk and techniques required to manage the risk.</li> <li>2. Find the appropriate working capital to ensure the smooth operating cycle of the business and maintain the sufficient cash flows.</li> <li>3. Use techniques to find the cost of alternative funds and take appropriate finance decision to maximize the value of firm. Identify the firm’s ability</li> </ol>				

	<p>to use the fixed cost or funds to get maximum return of shareholders.</p> <p>4. Ascertain sufficient funds utilization by using various techniques which ensure the safe investment and identify suitable proposals.</p> <p>5. Decide the appropriate dividend policies decision to ensure the tradeoff between payout ratio and retaining profit.</p>
<b>Unit I</b>	<b>Concept of Financial Management</b>
	Concept- nature- objectives – functions- significance - scope; Financial decision making and types of financial decisions; role of finance manager in a firm – concept in valuation – valuation of securities; Risk – Return framework (Theory only).
<b>Unit II</b>	<b>Cost of Capital, Capital Structure And Leverages</b>
	Concept – types of cost of capital and their measurement-concept of capital structure- sources of finance - features of optimum capital structure – factors affecting capital structure- theories of capital structure; Leverage: operating leverage (OL)-Financial leverage (FL) – Combined leverage (CL)- Lease financing.
<b>Unit III</b>	<b>Working Capital Planning and Management</b>
	Advantages of working capital planning; estimation of working capital requirement- sources of working capital- factors determining working capital – working capital control and policy and its management of cash; accounts receivables and inventories.
<b>Unit IV</b>	<b>Capital Budgeting Decisions</b>
	Concept- significance of capital expenditure decisions- capital budgeting process. Methods of evaluating capital budgeting – Risk analysis in capital budgeting-Analysis of real life capital budgeting decisions some case studies.
<b>Unit V</b>	<b>Dividend Policy</b>
	Dividend Policy: concepts- different policies and practices - determinants of dividend policy-Theories of dividend; valuation – Walter, Gordon and M.M Theory Assumptions and limitations. Financial Management in Public and Private sector enterprises- Some case studies.
	<b>(Note: Question Papers Consists of 40% theory and 60% Problem)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Pandey, I. M (2016)</b> Financial Management, Eleventh Edition, Vikas Publishing, Chennai.</li> <li>2. <b>Chandra, P. (2019)</b> Financial Management, Tata McGraw Hill, New Delhi.</li> <li>3. <b>Khan, M.Y &amp; Jain (2018)</b> P.K Financial Management: Text, Problems and Cases, 2<sup>nd</sup> Edition, Tata McGraw Hill, New Delhi.</li> <li>4. <b>S.N.Maheswari (2018)</b> Financial Management- Principles and Practice, 10<sup>th</sup> Edition, Sultan chand &amp; sons, New Delhi.</li> <li>5. <b>Srivastava et al., (2017)</b> Financial Management, 2<sup>nd</sup> Edition, Oxford University Press. New York.</li> <li>6. <b>Arthur J. Kewon, et al., (2019)</b> Financial Management: Principles &amp; Application, 8<sup>th</sup> Edition, Pearson’s Education, New Delhi.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C04</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Marketing Management</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Know the fundamentals of marketing and its concepts</li> <li>➤ Study the importance of product decisions and its elements</li> <li>➤ Study price and pricing strategies</li> <li>➤ Familiarize the distribution channels and channel management</li> <li>➤ Acquire knowledge on sales promotional techniques</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course, the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Know the evolution and fundamental concepts of Marketing and its developments.</li> <li>2. Learn product decisions, factors affecting it and marketing strategies.</li> <li>3. Learn pricing methods and policies</li> <li>4. Familiar with channels of distribution and its various functions.</li> <li>5. Know recent developments and concepts of sales promotion</li> </ol>				
<b>Unit I</b>	<p><b>Fundamental of Marketing</b></p> <p>Understanding marketing–core concepts of marketing– its evolution – marketing mix–marketing environment–marketing and new economy – micro and macro components and their impact on marketing decision - marketing planning – Consumer Behavior – Consumer decision making process</p>				
<b>Unit II</b>	<p><b>Product Management and Product Decisions</b></p> <p>Product management– Concepts of a product- Classification of Products- Major product decision- Product line and Product Mix- branding and its elements – Packaging – Types and its importance.</p>				
<b>Unit III</b>	<p><b>Price Management</b></p> <p>Pricing - pricing policies and strategies – Pricing objectives - Pricing methods – Factors influencing pricing decisions. Cost Factors - Demand Factors - Price Sensitivity and Consumption.</p>				
<b>Unit IV</b>	<p><b>Marketing Channel Management</b></p> <p>Marketing channel management – Nature and functions - Distribution channels intermediaries, Channel management decision - wholesaling and market logistics– managing sales force – Retailing and Wholesaling.</p>				
<b>Unit V</b>	<p><b>Promotion Management</b></p> <p>Communication Process - Promotion mix – advertising, personal selling, sales promotion, publicity and public relations - Determining advertising budget - Copy designing and testing - Media selection - Advertising effectiveness; Sales promotion – tools and techniques.</p>				
	<b>(Note: Question Papers Consists of 100% theory)</b>				

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>G.Shainesh Philip Kotler et al., (2022)</b> Marketing Management, Indian Case Studies Included, Sixteenth Edition, Pearson’s Education, New Delhi.</li> <li>2. <b>Rajan Saxena (2019)</b> Marketing Management, 6th Edition, McGraw-Hill, New Delhi.</li> <li>3. <b>V. S. Ramaswamy and S. Namakumari (2018)</b> Marketing Management: Indian Context Global Perspective, Sage Publications India Pvt Ltd., New Delhi.</li> <li>4. <b>Gupta Prachi (2017)</b> Marketing Management: Indian Cases, First Edition, Pearson’s Education, New Delhi.</li> <li>5. <b>Philip T. Kotler (2018)</b> Principles of Marketing, 17<sup>th</sup> Edition Pearson, UK.</li> <li>6. <b>K.Krishnakumar (2016)</b> Marketing, Bonfring Publications, Coimbatore</li> </ol>
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<b>Course Code</b>	<b>22UPCOM3C05</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>International Business</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand the concepts and International business terms</li> <li>➤ Know the various functions of International business</li> <li>➤ Familiarize the modes of entry into the international business.</li> <li>➤ Know about the cultures, politics, language and social value which affect the International business and economy.</li> <li>➤ Assists the students to formulate and execute strategies, plans and tactics to triumph in business ventures at universal level.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Understand the concepts and terms of International business</li> <li>2. Apply the business concepts based on the various theories of International business</li> <li>3. Evaluate the global business environment to apply the ideas for better business ventures.</li> <li>4. Know the various financial institutions for various business avenues</li> <li>5. Know the balance of payments and correct the disequilibrium and to study the rules of Indian regulatory bodies for International business.</li> </ol>				
<b>Unit I</b>	<p><b>Fundamentals of International Business</b></p> <p>International Business -Meaning, Nature, scope and importance - Stages in international Business - Methods of entry into foreign markets: Licensing-Franchising - Joint Ventures- Strategic Alliances - Subsidiaries and Acquisitions - Framework for analyzing international business environment - Domestic -Foreign and Global Environment –Ethics in international business – Recent Developments in International Business.</p>				
<b>Unit II</b>	<p><b>Theoretical Foundation of International Business</b></p> <p>Theory of Mercantilism - Theory of Absolute and Comparative Cost Advantage - Haberler’s Theory of Opportunity Cost – Heckscher - Ohlin Theory Market Imperfections Approach-Product Life Cycle Approach (Discuss case studies) - Transaction Cost Approach - Dunning’s Eclectic Theory of International Production.</p>				



<b>Unit III</b>	<b>International Business Environment</b>
	International Business Environment: Political, Legal, Economic, and Cultural environment and associated risks; Framework for analyzing international business environment, Foreign Direct Investment, Regional Economic Integration – Exchange rate arrangement and government intervention.
<b>Unit IV</b>	<b>Multi-Lateral Agreements &amp; Institutions</b>
	Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries- NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank & its affiliates- IFC, MIGA and ICSID-ADB-Regulatory role played by WTO&UNCTAD - EXIM Bank and its Policy.
<b>Unit V</b>	<b>BOP, Legal framework in International Business</b>
	Current Account, Capital Account, Official Reserve Account; Disequilibrium in BOP; Correction of Disequilibrium – Balance of Trade – FEMA –Role of SEBI and RBI in International Business
<b>(Note: Question Papers Consists of 100% theory)</b>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Cherunilam, F., (2020)</b> International Business Text and Cases, Sixth Edition, PHI, New Delhi.</li> <li>2. <b>Ball and Donald (2019)</b> International Business: The Challenge of Global Competition, McGraw Hill Co., New Delhi.</li> <li>3. <b>Griffin and Ricky W (2018)</b> International Business: A Managerial Perspective, Prentice Hall, New Delhi.</li> <li>4. <b>Bhasin, N., (2018)</b> Foreign Direct Investment in India: Policies, Conditions and Procedures, New Century Publications.</li> <li>5. <b>Daniels, (2016)</b> International Business: Environment and Operations. Pearson’s Education, New Delhi.</li> <li>6. <b>Hill, Charles, W.L., (2013)</b> International Business, 13rd Edition, McGraw Hill Company, New York.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C06</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Corporate Social Responsibility</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Gain the exposure to the relationship between company and society.</li> <li>➤ Examine the process of integrating csr into the strategic framework of organization.</li> <li>➤ Know the CSR committee and its policies</li> <li>➤ Explore how business balances its responsibilities to multiple stakeholders including its stockholders.</li> <li>➤ Explore CSR monitoring process, audit and preparation of reports.</li> </ul>				

<p><b>Course Outcomes</b></p>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Know the concept of CSR and its origin.</li> <li>2. Identify the CSR committee and its responsibility and to implement the policy towards society.</li> <li>3. Create awareness about the role of CSR activities.</li> <li>4. Monitor the CSR process and evaluate various activities and make a report relevant to such activities.</li> <li>5. Learn CSR audit and standards to assess the company's performance on CSR objectives.</li> </ol>
<p><b>Unit I</b></p>	<p><b>Fundamentals and Theories of CSR</b></p> <p>Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals. CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship - Corporate Philanthropy.</p>
<p><b>Unit II</b></p>	<p><b>CSR Committee and its Composition</b></p> <p>CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - Guidelines and notifications issued by the Ministry from time to time - Penalty for non- compliance of section 135.</p>
<p><b>Unit III</b></p>	<p><b>CSR Committee and its Role</b></p> <p>Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.</p>
<p><b>Unit IV</b></p>	<p><b>CSR Monitoring Process</b></p> <p>CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting.</p>
<p><b>Unit V</b></p>	<p><b>CSR Audit and Reports</b></p> <p>CSR Audit; various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist; benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR.</p>
<p align="center"><b>(Note: Question Papers Consists of 100% theory)</b></p>	
<p><b>Suggested Readings</b></p>	<ol style="list-style-type: none"> <li>1. <b>Mallin, Christine A., (2019)</b> Corporate Governance (Indian Edition), Oxford University Press, New Delhi.</li> <li>2. <b>Blowfield, Michael, and Alan Murray (2019)</b> Corporate Responsibility, Oxford University Press</li> <li>3. <b>Francesco Perrini (2016)</b> Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.</li> </ol>

	<p>4. <b>Sharma, J.P., (2017)</b> Corporate Governance, Business Ethics &amp; CSR, Ane Books Pvt Ltd, New Delhi.</p> <p>5. <b>Sanjay K.Agarwal (2020)</b> Corporate social Responsibility in India, Sage Publications, Delhi</p> <p>6. <b>Nancy Lee and Philip Kotler (2015)</b> Corporate Social Responsibility: doing the most good for your company and your cause, John Wley and Sons, Delhi.</p>
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## Semester – II

<b>Course Code</b>	<b>22UPCOM3C07</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Advanced Corporate Accounting</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Know the insurance company accounts</li> <li>➤ Understand the book keeping practices of the individual financial bodies like banks and insurance companies</li> <li>➤ Study the alternative practices of merger is not doable and termination practices</li> <li>➤ Know the different accounting procedures for three kinds of merging practices in corporate sectors and</li> <li>➤ Understand the procedures for preparation of financial statement of registered companies.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Study the financial statement of registered firm.</li> <li>2. Acquire knowledge in what way the accounting practices classified in merger, amalgamation practices.</li> <li>3. Learn the various accounting procedures related to liquidation of firm.</li> <li>4. Evaluate the significance of preparation of final financial statement of banking sectors.</li> <li>5. Know the insurance company accounts important provisions of the insurance act.</li> </ol>				
<b>Unit I</b>	<p><b>Preparation of Company Final Accounts</b></p> <p>Acquisition of business. When a new set of books are opened and when the same set of books are continued. Profit prior to incorporation and statutory report.</p>				
<b>Unit II</b>	<p><b>Amalgamation, Absorption and external reconstruction</b></p> <p>Amalgamation in the nature of merger and purchase, purchase consideration, accounting in the books of Transferor Company, in the books of the transferee company, pooling of interest method.</p>				

<b>Unit III</b>	<b>Alteration of share capital and internal reconstruction</b>
	Alteration of share capital, steps involved in internal reconstruction, reorganization through surrender of shares. Liquidation: legal provisions, statement of affairs and deficiency/surplus account, liquidator’s final statement of account, calls-in-arrear and calls-in-advance.
<b>Unit IV</b>	<b>Bank Account Treatments</b>
	General information relating to book-keeping system of bank, legal requirements affecting the preparation of final accounts, preparation of profit and loss account, preparation of balance sheet.
<b>Unit V</b>	<b>Insurance Accounting System</b>
	Important provisions of the insurance act, 1938, books required to be maintained by insurance companies, accounts of life insurance business, accounts of general insurance business, IRDA relations regarding preparation of financial statements.
<b>(Note: Question Papers Consists of 25% theory and 75% Problem)</b>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li><b>Dr.Alok Kumar (2022)</b> Corporate Accounting, Vol.1,Singhal Publications, NewDelhi.</li> <li><b>Bhushan Kumar Goyal (2022)</b> Basic Corporate Accounting, Volume 2, 7<sup>th</sup> Edition, Taxmann’s Publications, Chennai.</li> <li><b>Anil Soni Madhu Gaba (2022)</b> Corporate Accounting, VK Global Publications Pvt Ltd., Haryana.</li> <li><b>Jain and Narang (2019)</b> Advance Account, Vol.II, Kalayani Publishers, Ludhiana.</li> <li><b>Sukla and Grewal (2018)</b> Advance Accounts, Vol.II, 19<sup>th</sup> Edition, S. Chand and Co.,New Delhi.</li> <li><b>Gupta and Radhaswamy (2016)</b> Advance Accountancy Theory, Method and Application,Vol.2, Sultan Chand, New Delhi.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C08</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Organizational Behavior</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand the importance of business environment and its process</li> <li>➤ Comprehend the various perception, attitudes and values of business</li> <li>➤ Know the personality and motivation theories</li> <li>➤ Learn organizational structure and to identify the relevant leadership approaches.</li> <li>➤ Inculcate the knowledge on group behavior and its impedances</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>Understand and the gain knowledge on advanced aspects of organizational behaviour in current scenario.</li> <li>Learn approaches of the organization.</li> </ol>				

	<p>3. Know the importance of personality and motivation.</p> <p>4. Gain an understanding of organizational structure and change.</p> <p>5. Identify and improve the ability in leadership and communication</p>
<b>Unit I</b>	<p><b>Introduction to Organizational Behaviour</b></p> <p>Definition - nature organizational behaviour, historical background of organizational behaviour, relationship between Organizational behaviour and the individual, theoretical framework (Cognitive, Behaviouristic and Social learning) limitations of Organizational behavior.</p>
<b>Unit II</b>	<p><b>Individual Behaviour</b></p> <p>Perception - importance and factors influencing perception, interpersonal perception - Learning – classical, operant &amp; social cognitive approaches, managerial implications - Emotions – emotional intelligence – Attitudes – values and attitudes, behaviour relationship – sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude.</p>
<b>Unit III</b>	<p><b>Group Behaviour</b></p> <p>Introduction to group behaviour, foundations of group behaviour, concept of group and group dynamics, types of groups, formal and informal groups, theories of group formation, group norms, group cohesiveness, group decision making, inter group behaviour, concept of team vs. group, types of teams, building and managing effective teams, leadership theories and styles, power and politics, conflict and negotiation.</p>
<b>Unit IV</b>	<p><b>Organizational Behaviour</b></p> <p>Foundations of organization structure, organization design, organization culture, organization change, managing across cultures, human resource management policies and practices, diversity at work.</p>
<b>Unit V</b>	<p><b>Organizational Conflicts and its Effectiveness</b></p> <p>Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict. Organizational Development: Need for change, resistance to change; Theories of planned change; organization change and stress management, Organizational diagnosis,</p>
	<p><b>(Note: Question Papers Consists of 100% theory)</b></p>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>M.C. Shukla (2021)</b> Business Organisation and Management, 1<sup>st</sup> Edition, Sultan Chand &amp; Sons, New Delhi.</li> <li>2. <b>Stephen P. Robbins (2019)</b> Organizational Behaviour, Eighteen Edition, Pearson India, New Delhi.</li> <li>3. <b>Prasad L.M (2019)</b> Organizational Behaviour, Revised Edition, Sultan Chand &amp; Sons, New Delhi.</li> <li>4. <b>Ghanekar, Anjali (2018)</b> Organizational Behaviour, 20<sup>th</sup> Edition, Everest Publication. Maharashtra, India.</li> <li>5. <b>Aswathappa (2018)</b> Organizational Behaviour, 1<sup>st</sup> Edition, Himalaya Publishing House, Mumbai.</li> <li>6. <b>CP Gupta (2017)</b> Organizational Behaviour, 1<sup>st</sup> Edition, S Chand &amp; Company, New Delhi.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C09</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Advanced Cost Accounting</b>	<b>Hours/ Week</b>	L	T	P
			4	1	0
<b>Course objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Learn the advances of cost accounting concepts and theories</li> <li>➤ Know the material costing techniques and its applications</li> <li>➤ Learn labour and over heads costs and its methods</li> <li>➤ Learn job costing and activity based costing</li> <li>➤ Study about standard costing system and budgetary control system</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Know the advanced concepts and theories of cost accounting.</li> <li>2. Familiar with various material control techniques.</li> <li>3. Learn various labour costing methods and its applications.</li> <li>4. Study about various costing methods and techniques</li> <li>5. Know the system of standard costing budget preparation</li> </ol>				
<b>Unit I</b>	<p><b>Cost Accounting</b></p> <p>Meaning, Nature, Scope, Objectives, Advantages and Limitations of Cost Accounting - Cost Accounting Vs Management Accounting and Financial Accounting - Installation of Costing System - Cost Concepts - Cost Centers and Profit Centers - Classification of Cost - Preparation of Cost Sheet - Tenders and Quotations - Reconciliation of Cost and Financial Accounts.</p>				
<b>Unit II</b>	<p><b>Material Cost</b></p> <p>Material Control Meaning - Objectives - Essentials - Advantages and Limitations of Material Control - Purchase Control - Purchase Department - Stores Records - Stock Levels -EOQ - ABC and VED Analysis - Issue of Materials - FIFO, LIFO, HIFO, SAM, WAM - Inflated Price - Base Stock Method and Standard Price Method.</p>				
<b>Unit III</b>	<p><b>Labour Cost</b></p> <p>Labour Cost - Computation and Control, Time Keeping, Methods of Wage Payment - Time Rate and Piece Rate System - Payroll Procedures - Idle Time and Over Time - Labour Turnover - Overheads - Classification, Allocation, Apportionment and Absorption - Accounting and Control of Overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.</p>				
<b>Unit IV</b>	<p><b>Job Costing and Activity based costing</b></p> <p>Job Costing – Batch Costing – Contract Costing – Output Costing – Operation Costing – Process Costing ( Including Problems).</p>				
<b>Unit V</b>	<p><b>Standard Costing</b></p> <p>Standards: Meaning, Types, Establishment – Standard Costing: Needs, Pre-requisites, Pros and Cons – Standard Costing and Budgetary Control – Variance Analysis – Revision of Standards – Control and Efficiency Ratios (Including Problems).</p>				
	<p><b>(Note: Question Papers Consists of 25% theory and 75% problem)</b></p>				

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>M N Arora (2021)</b> A Textbook of Cost and Management Accounting, 11<sup>th</sup> Edition Vikas Publishing House, Chennai.</li> <li>2. <b>S.P.Jain and K.L. Narang (2020)</b> Cost Accounting, 1<sup>st</sup> Edition, Kalyani Publishers, New Delhi.</li> <li>3. <b>Reddy and Hari Prasad Reddy (2020)</b> Cost and Management Accounting, Revised Edition, Margam Publications, Chennai.</li> <li>4. <b>Jawahar Lal et al., (2019)</b> Cost Accounting, 6th Edition, TMH, New Delhi.</li> <li>5. <b>Saxena and Vashist (2018)</b> Advanced Cost and Management Accounting, 19th Edition, Sultan Chand &amp; Sons.</li> <li>6. <b>A. P. Ghosh (2018)</b> A Practical Approach To Cost And Management Accounting, 1<sup>ST</sup> Edition, SciTech Publications (India) Pvt. Ltd. Chennai.</li> </ol>
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## Elective Course – I

<b>Course Code</b>	<b>22UPCOM3E01</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Basics of Investments</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand the characteristics of investments</li> <li>➤ Know the role of and importance of market intermediates</li> <li>➤ Study the functioning style of the security market</li> <li>➤ Study the operating methods of stock exchanges</li> <li>➤ Understand the practices in IPO &amp; FPO.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Acquire the fundamental knowledge of investment.</li> <li>2. Understand the role and contribution of market participants.</li> <li>3. Attain comprehensive knowledge in financial markets and its segments.</li> <li>4. Learn the functions of stock exchanges in india.</li> <li>5. Study and execute the beginning formalities of stock trading.</li> </ol>				
<b>Unit I</b>	<p><b>Investment</b></p> <p>Meaning - Fundamental and Economic Approach - Types and characteristic - Objectives - Investment avenues.</p>				
<b>Unit II</b>	<p><b>Investors</b></p> <p>Meaning and Types – Brokers: Meaning, Types and Duties – Major Stock Market participants – Stock Market Indices.</p>				
<b>Unit III</b>	<p><b>Security Market</b></p> <p>Financial Markets and Segments - Types and Participants -Regulatory System - Primary Market – Organization Underwriting Distribution – Methods of floating new issues – Public, Rights and Rights issues – Private Placements – Principal steps in Floating a Public Issue – Book building – Role of Primary Market and Regulation.</p>				

<b>Unit IV</b>	<b>Stock Exchanges</b>
	Functions of Stock Exchanges – Stock Market in India – Over the Counter Exchange of India (OTCEI) – National Stock Exchange of India – Inter-Connected Exchange of India.
<b>Unit V</b>	<b>IPO &amp; FPO</b>
	IPO & FPO – Investment Fundamentals and Investing in Stock Market – Importance of PAN and Introduction of Online Trading.
<b>(Note: Question Papers Consists of 100% theory)</b>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>SK Singla (2021)</b> Security Analysis and Portfolio Management, 1<sup>st</sup> Edition, VK Global Publications Pvt Ltd, Haryana.</li> <li>2. <b>Prasanna Chandra (2021)</b> Investment Analysis and Portfolio Management, 6th Edition, McGraw Hill, Noida.</li> <li>3. <b>Fischer (2018)</b> Security Analysis and Portfolio Management, 7<sup>th</sup> Edition, Pearson India, New Delhi.</li> <li>4. <b>Samuel Thomas (2014)</b> Security Analysis and Portfolio Management, Prentice Hall, NewDelhi.</li> <li>5. <b>Ambika Prasad Dash (2013)</b> Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, I KInternational Publishing House Pvt. Ltd, UK.</li> <li>6. <b>Lee, Cheng Few (2012)</b> Security Analysis and Portfolio Management, World ScientificPublishing Company, USA.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3E02</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Marketing Analytics</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Obtain for marketing managers to adopt current practices in marketing analytics</li> <li>➤ Recognize the need for supplementing marketing analytics practices in various functional areas of marketing.</li> <li>➤ Understand gathering and analyzing data from various perspectives</li> <li>➤ Evaluate demand and supply factors according to the requirements of changing trends</li> <li>➤ Find the forecasting techniques for future marketing prediction</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course, the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Know the marketing analytics and research.</li> <li>2. Understand the estimating demand curve.</li> <li>3. Learn understand the segmentation and targeting.</li> <li>4. Identify and effort relationship and its modeling.</li> <li>5. Gain an understanding of steps in conjoint analysis.</li> </ol>				
<b>Unit I</b>	<b>Introduction of Marketing Analytics and Research</b>				
	Meaning-Characteristics- Advantages and Disadvantages of Marketing Analytics-Marketing Research-Market Data Sources-New Realities of Marketing Decision Making - Market Sizing: Data Sources, Stakeholders-Applications - Approaches- Using functions to summarize marketing data.				



<b>Unit II</b>	<p><b>Pricing Analytics and Optimize Pricing</b></p> <p>Estimating Demand Curve- Estimating Linear -Power Demand Curves- Optimize Pricing- Incorporating Complementary Products- Using Pricing Subjectively to Estimate Demand Curves- Price Bundling - Nonlinear Pricing: Pure Bundling - Mixed Bundling- Determine Optimal Bundling Pricing- Profit Maximizing Strategies using Nonlinear Pricing Strategies- Price Skimming.</p>
<b>Unit III</b>	<p><b>Customer Analytics Segmentation and Targeting</b></p> <p>Segmentation and Targeting: Segmentation-Targeting-Positioning (STP) Framework, Segmentation – Concepts- Segmentation Process, Deriving Market Segments-Cluster Analysis - Targeting- Incorporating Preferences into Perceptual Maps-Customer Lifetime Value: Concept- introduction to Customer Value- Estimating Chance that Customer is Still Active- Benefits.</p>
<b>Unit IV</b>	<p><b>Retailing and Advertising Analysis</b></p> <p>Market Basket Analysis: Computing Two Way and Three Way Lift Allocating Retail Space - Sales Resources: Identifying the Sales to Marketing- Effort Relationship and Its Modeling- Optimizing Sales Effort Advertising Analysis: Effectiveness of Advertising- Optimizing Advertising- Pay per Click (PPC) Online Advertising- Principal Components Analysis.</p>
<b>Unit V</b>	<p><b>Sales Forecasting and Conjoint Analysis</b></p> <p>Simple Linear Regression Model to Forecast Sales- Modeling Trend and Seasonality; Ratio to Moving Average Forecasting Method- Winter’s method - Conjoint Analysis: Conjoint- Logistic Regression- Steps in Conjoint Analysis, Uses of Conjoint Analysis- Discrete analysis.</p>
<p><b>(Note: Question Papers Consists of 100% theory)</b></p>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Moutusy Maity, Pavankumar Gurazada (2021)</b>, Marketing Analytics - For Strategic Decision-Making, 1<sup>st</sup> Edition, Oxford University Press, USA.</li> <li>2. <b>Rajkumar Venkatesan, etal (2021)</b>, Marketing Analytics: Essential Tools for Data-Driven Decisions University of Virginia Press.</li> <li>3. <b>Seema Gupta (2021) Marketing Analytics, 1<sup>st</sup> Edition</b>, Kindle Edition, New York.</li> <li>4. <b>Jerry Rackley (2019)</b>, Marketing Analytics Roadmap: Methods, Metrics, and Tools, A press, New York.</li> <li>5. <b>Thomas S (2017)</b> Security Analysis and Portfolio Management, Prentice Hall India Learning Private Limited, New Delhi.</li> <li>6. <b>Wayne L. Winston (2014)</b> Marketing Analytics: Data-Driven Techniques with Microsoft Excel, 1<sup>st</sup> Edition, Kindle Edition, New York.</li> </ol>

## Elective Course – II

<b>Course Code</b>	<b>22UPCOM3E03</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Financial Institutions and Services</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand the functions of stock exchanges</li> <li>➤ Know the various share market trading practices</li> <li>➤ Study the role of SEBI and to comprehend the Investment practices</li> <li>➤ Study the role of financial analyst</li> <li>➤ Understand the operations of financial institutions.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Acquire the fundamental knowledge of BSE, NSE and MCX.</li> <li>2. Understand the trading system in stock exchanges.</li> <li>3. Aware of the role and functions of Securities and Exchange Board of India.</li> <li>4. Learn the significance of financial analyst.</li> <li>5. Study about financial intermediaries.</li> </ol>				
<b>Unit I</b>	<p><b>Stock Exchanges in India</b></p> <p>BSE, NSE and MCX – Stock Exchanges in India and Investing in Stock Market- Listing of Security – Regulation of Stock Exchanges.</p>				
<b>Unit II</b>	<p><b>Trading System in Stock Exchanges</b></p> <p>Types of Orders and Settlements, Speculation – Long Buy and Short Sale – Type of Speculation – Margin Trading - Depositor– Stock Market Quotation and Indices.</p>				
<b>Unit III</b>	<p><b>SEBI (Securities and Exchange Board of India)</b></p> <p>Purpose – Functions and Responsibilities – Powers – SEBI and Regional Securities Exchanges.</p>				
<b>Unit IV</b>	<p><b>Financial Analyst</b></p> <p>Role of financial analyst- Buying and Selling of Stock and investing in Stock Market.</p>				
<b>Unit V</b>	<p><b>Financial Intermediaries of Stock Exchange</b></p> <p>Primary Market– Registrars – Merchant Bankers – Underwriters – Secondary Market – Stock Brokers – Depositories – Clearing Corporation – Share Transfer Agent.</p>				
	<b>(Note: Question Papers Consists of 100% theory)</b>				

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>SK Singla (2021)</b> Security Analysis and Portfolio Management, 1<sup>st</sup> Edition, VK Global Publications Pvt Ltd, Haryana.</li> <li>2. <b>Prasanna Chandra (2021)</b> Investment Analysis and Portfolio Management, 6th Edition, McGraw Hill, Noida.</li> <li>3. <b>Fischer (2018)</b> Security Analysis and Portfolio Management, 7<sup>th</sup> Edition, Pearson India, New Delhi.</li> <li>4. <b>Samuel Thomas (2014)</b> Security Analysis and Portfolio Management, Prentice Hall, NewDelhi.</li> <li>5. <b>Ambika Prasad Dash (2013)</b> Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, I K International Publishing House Pvt. Ltd, UK.</li> <li>6. <b>Lee, Cheng Few (2012)</b> Security Analysis and Portfolio Management, World Scientific Publishing Company, USA.</li> </ol>
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<b>Course Code</b>	<b>22UPCOM3E04</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Services Marketing</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The aim of the course is to</b></p> <ul style="list-style-type: none"> <li>➤ Understand of services and service marketing with emphasis on various aspects of service dimensions</li> <li>➤ Familiarize the service marketing strategies and new service development</li> <li>➤ Expose the value creation through service delivery</li> <li>➤ Inculcate knowledge on various service industries and its developments</li> <li>➤ Disseminate the service quality dimensions</li> </ul>				
<b>Course Outcomes</b>	<p><b>On successful completion the learners will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Understand the fundamental concepts of service marketing and its functions.</li> <li>2. Explain the strategic and tactical aspects of services marketing.</li> <li>3. Identify the role and significance of various elements of service marketing mix.</li> <li>4. Analyze customer requirement, measure service quality and design and deliver better service.</li> <li>5. Understand service marketing applications in different service sectors.</li> </ol>				
<b>Unit I</b>	<p><b>Introduction to Services Marketing</b></p> <p>Introduction to Services Marketing: Definition - Scope - Nature &amp; Characteristics of Services - Classification of Services – Factors responsible for Growth of Services sector - Challenges faced by the Services Sector – Growth of the Service Sector - Marketing mix in services marketing – The seven Ps – Product Decisions - Additional Dimensions in Services Marketing – People, Physical Evidence and Process – Internet as a service channel - challenges and opportunities - consumer behaviour in services marketing.</p>				
<b>Unit II</b>	<p><b>Services Marketing Planning</b></p> <p>Services Marketing Planning: Developing an effective service Strategy – Market segmentation – Positioning and differentiation of services - Service Product &amp; Branding - Service Product - Product Level Framework - Flower of</p>				

	Services - Branding Services - Brand Equity in Services - New Service Development - Price & Promotion of Services - Pricing Strategies and Tactics - Pricing Challenges - Pricing Program - Revenue Management - Internal Marketing – Communication - Strategy & Implementation - Advertising Services - Digital Marketing.
<b>Unit III</b>	<b>Management of Services Marketing</b>
	Management of Services Marketing: Introduction - Developing a Package - Product Attractiveness - Components of Promotion Mix - Strategic Services Marketing - Service Target Segments - Positioning the Services - Creating and Maintaining Value Relationship - Market Leadership Strategies. Place & Process Decisions - Methods of Service Delivery - Role of Intermediaries - Franchising - Service Process - Developing a Service Blueprint - Application of Service – Blueprint.
<b>Unit IV</b>	<b>Service Marketing Practices</b>
	Service Marketing Practices - Marketing of Financial and Insurance Services - Marketing of Hospitality, Travel and Tourism Products - Marketing of Educational and Professional Services - Marketing of Healthcare Services. People & Physical Evidence - Frontline Service Employees - People Management Strategies - Service Leadership & Service Climate - Service Environment - Services cape Model - Designing Services capes.
<b>Unit V</b>	<b>Service Quality</b>
	Service Quality - Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve these Gaps in Service - Quality Standards, Factors and Solutions - Managing Service Encounters - Common Encounter Situations - Service Failure - Service Recovery - Process of Service Recovery - Customer Retention and Benefits - Service Excellence - Enabling Service Excellence - Delivering Value - Customer Loyalty. Customer Expectations of service: types of expectations - factors that influence customer expectations of service.
	<b>(Note: Question Papers Consists of 100% theory)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Nargundkar, (2019).</b> Services Marketing Text and Cases, Tata McGraw – Hill (India) Pvt. Ltd., New Delhi,</li> <li>2. <b>Zeithaml (2019),</b> Services Marketing, McGraw Hill (India) Pvt. Ltd., New Delhi,</li> <li>3. <b>M. Jha (2019),</b> Services Marketing, Himalaya Publishing House, Mumbai,</li> <li>4. <b>Dr. B. Balaji (2019)</b> Services Marketing and Management, S. Chand and Co .Ltd., New Delhi,</li> <li>5. <b>Vasanthi Venugopal and Raghu (2019)</b> Services Marketing, Himalaya Publishing House, Mumbai,</li> <li>6. <b>Christopher H. Lovelock, (2017)</b> Services Marketing: People, Technology, Strategy, Pearson Education Asia</li> </ol>

## Semester – III

### Internship

<b>Course Code</b>	<b>22UPCOM3C10</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Advanced Management Accounting</b>	<b>Hours/ Week</b>	L	T	P
			4	1	0
<b>Course objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Know the advanced management accounting concepts and theories</li> <li>➤ Learn the marginal costing, absorption costing, cost volume profit analysis and break even analysis</li> <li>➤ Study the budgetary control</li> <li>➤ Know the fund flow and cash flow analysis</li> <li>➤ Learn the ratio analysis.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Know the concepts and theories of advanced management Accounting.</li> <li>2. Learn various management accounting techniques and its applications.</li> <li>3. Prepare various kinds of budgets.</li> <li>4. Know the fund flow, cash flow analysis and preparation of financial Statements.</li> <li>5. Learn the application of ratio analysis</li> </ol>				
<b>Unit I</b>	<p><b>Fundamentals of Management Accounting</b></p> <p>Meaning, Nature, Scope and Objectives – Distinction between Management Accounting and Financial Accounting, Management Accounting and Cost Accounting – Different types of financial statement – Comparative balance sheet – common size balance sheet – Trend analysis (Including Problems).</p>				
<b>Unit II</b>	<p><b>Fund Flow and Cash Flow Statements</b></p> <p>Meaning, Advantages and Limitation - Preparation of Fund Flow Statement and Income Statement Comparison - Cash Flow Analysis – Definition, Importance, Merits and Demerits - Preparation of Cash Flow Statement – AS3 – New cash flow statement</p>				
<b>Unit III</b>	<p><b>Budget and Budgetary Control</b></p> <p>Meaning, Essentials – Budgeting – Budgetary Control: Essentials, Advantages, Limitations – Classification of budgets: Functional Budget – Sales Budget - Production Budget - Direct Material Budget - Direct Labour Budget - Manufacturing Overhead Budget – Capital Expenditure Budget – Cash Budget – Master Budget – Flexible Budget – Performance Budget – Traditional System of Budgeting – Zero Based Budgeting (Including Problems).</p>				
<b>Unit IV</b>	<p><b>Marginal Costing and its Applications</b></p> <p>Meaning, features, objectives, Pros and cons. Absorption costing: Meaning, objectives, importance and pros and cons – marginal costing Vs absorption costing – Preparation of income statement under marginal costing and absorption costing – Cost volume profit analysis and Break Even Analysis.</p>				

<b>Unit V</b>	<b>Ratio Analysis</b>
	Meaning, Advantages, Disadvantages and Classifications of Ratio Analysis – Profitability Ratio – Turnover Ratio – Solvency Ratio
	<b>(Note: Question Papers Consists of 25% theory and 75% problem)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Khan and Jain (2020)</b> Theory and Problems in Cost Accounting, 2<sup>nd</sup> Edition, TMH, New Delhi.</li> <li>2. <b>Saxena and Vashist (2019)</b> Advanced Cost and Management Accounting, 19<sup>th</sup> Edition, Sultan Chand &amp; Sons. New Delhi.</li> <li>3. <b>Dr.S.P Gupta (2019)</b> Management Accounting, Sahitya Bhawan Publications, New Delhi.</li> <li>4. <b>Ramachandran and Srinivasan (2018)</b> Cost Accounting, 1<sup>st</sup> Edition, Sriram Publication, Trichy.</li> <li>5. <b>A. P. Ghosh (2018)</b> A Practical Approach To Cost And Management Accounting, 5<sup>th</sup> Edition, SciTech Publications (India) Pvt. Ltd. Chennai.</li> <li>6. <b>Shashi K. Gupta (2017)</b> Management Accounting Principles Practice, 14<sup>th</sup> Edition, Kalyani Publishers, Chennai.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C11</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Direct Tax and Tax Planning</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The Course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Gain the knowledge on the concept of direct taxes</li> <li>➤ Familiarize the salary and house property computation</li> <li>➤ Inculcate knowledge on business, profession, capital gain and other sources</li> <li>➤ Practice the computation of total income</li> <li>➤ Develop knowledge on tax planning and tax management</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Understand the basic knowledge of Income tax Act 1961. the various definitions and the concepts and find out the residential status of assessee.</li> <li>2. Know the provisions and exemptions to compute the Salary and House property.</li> <li>3. Gain the knowledge about provision towards Business, Capital gain and other sources.</li> <li>4. Get adequate skill for consolidation of incomes and find the tax liability.</li> <li>5. Know the preparation of returns by using regulatory documents and e-filing.</li> </ol>				
<b>Unit I</b>	<p><b>Concepts of Direct Tax</b></p> <p>Advanced Concepts – previous year – Assessment year – Assesses – person- Income- Gross Total Income – Agriculture Income – Exempted Income – Capital and Revenue Expenditure – Residential Status and Incidence of Tax Liability.</p>				
<b>Unit II</b>	<p><b>Salary And House Property</b></p> <p>Salaries – Allowances – perquisites- profit in lieu of salaries – Gratuity-pension – leave salary-provident fund – deductions u/s 16 – Income from salary (only</p>				

	individual assesses)-Income from House Property- Basis of charge – Deemed owners, Exempted income from House property – Computation Income from House Property.
<b>Unit III</b>	<b>Business/Profession, Capital Gain and Other Sources</b>
	Profits and gains of Business or Profession – Admissible deductions – expenses expressly disallowed- depreciation and deemed income: Capital Gain; Long Term Capital Gain (LTCG), Short Term Capital Gain (STCG): Income from other sources.
<b>Unit IV</b>	<b>Computation of Total Income</b>
	Clubbing of Income- Aggregation of Income, set - off and carry forward of losses – Deduction from Gross total income - Computation of Total Income – Individual – firm (LLP) - Company- TDS- Advance Tax- PAN
<b>Unit V</b>	<b>Administration of Act</b>
	Tax Planning- Tax Management- Tax Evasion-Tax Avoidance- Income Tax Authorities – Deduction of Tax- Minimum Alternative Tax ( MAT)- Alternative Minimum Tax (AMT) – Filing of returns- e-filing - Different types of assessment- Defaults and penalties- Double Taxation relief.
	<b>(Note: Question Papers Consists of 40 % theory and 60 % problems)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>V.P. Gaur et.al.</b> ,Income Tax Law and Practice (Assessment year 2022-2023) Kalyani publisher, New Delhi.</li> <li>2. <b>Dr.Vinod Singharia</b>, Direct Taxes, (87<sup>th</sup> Edition 2022-2023) Taxmann Publications, New Delhi</li> <li>3. <b>G. S. Mitra</b>, Income Tax - Law and Practice, (Assessment year 2021-2022) Mahaveer Publications, New Delhi.</li> <li>4. <b>Dinkar Pagare</b>, Income Tax Law and Practice-II (2019-2020) Sultan Chand and Sons, New Delhi.</li> <li>5. <b>Mehrotra</b>, Income Tax Law and Accounting, (Assessment year 2022-2023) Sathiya Bhavan Publications, Agra.</li> <li>6. <b>Directorate of studies (2022-2023)</b>, The Institute of Cost Accountants of India (ICAI), Kolkata.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C12</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Research Methods and Techniques</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Study the fundamentals of research methods and techniques</li> <li>➤ Know the sampling design and its types</li> <li>➤ Learn the methods and process of data collection and its instruments</li> <li>➤ Aware about the application of statistical tools and techniques</li> <li>➤ Know the writing of research report and its styles</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Understand the research methods and processes.</li> <li>2. Comprehend the sampling techniques and hypothesis formulation.</li> </ol>				

	<p>3. Know the data collection methods and its process.</p> <p>4. Learn the parametric and non-parametric approach of data analysis</p> <p>5. Familiarize with the research report preparation and presentation</p>
<b>Unit I</b>	<p><b>Introduction to Research</b></p> <p>Meaning - Objectives - Motivation – Methods and types of Research – Utility of Business Research- Process – Problem identification, Selection and formulation of Research Problems- limitations of social science research - Criteria of Good Research Design: Review of Literature - Purpose - Inductive and deductive approaches to theory building.</p>
	<p><b>Sampling and Research Design</b></p> <p>Census and Sample Survey – Meaning, needs, features of good design -Steps in Sampling Design - Different Types of Sampling Design. Development a Research plan – Measurement of Scaling – Formulation of Hypotheses. Construct reliability and validity testing: Reliability - Its meaning and nature; Reliability resting approaches and methods; Validity – Sampling Error.</p>
<b>Unit III</b>	<p><b>Data Collection and Research Instruments</b></p> <p>Methods of Data Collection: Collection of Primary Data - Drafting Questionnaire and Schedule E-mail surveys – Internet sources – Web sites available for data collection-Measurement and scaling techniques - Pre-testing of Research tools- Sources of Secondary data- Precautions in using secondary data- Pilot study. Processing and Analysis of Data: Measures of Relationship - Validation of field work-Data preparation process-checking the questionnaire-Coding transcribing-data cleaning.</p>
	<p><b>Data Analysis and Interpretation</b></p> <p>Processing Analysis and Interpretation of Data: Concept and Need - Major parametric and nonparametric tests - ANOVA, Correlation and regression- Editing and coding- Factor Analysis- Cluster Analysis-Multi Dimensional Scaling and conjoint analysis Econometric analysis: Panel data, Time series analysis – Statistical Packages and Model Building.</p>
<b>Unit V</b>	<p><b>Report Writing</b></p> <p>Report Writing: Meaning, Techniques and Precautions of Interpretation – Layout of Research Report- Significance of Report Writing - Difference Steps in Writing Report - Types: Technical Report, Popular Report - Mechanics of Writing a Research Report - Diagrammatic Elucidation– Quality Checking – Plagiarism- Language flow – Reference and Annotations – Evaluation of Report.</p>
	<p><b>(Note: Question Papers Consists of 80% theory and 20% problem)</b></p>
<b>Suggested Readings</b>	<p>1. <b>Dr. R.K Jain (2021)</b> Research Methodology : Methods And Techniques, 5<sup>th</sup> Edition, Vayu Education of India, New Delhi.</p> <p>2. <b>Anurag Sharma and Vinodkumar Joshi (2021)</b> Research Methodology, Vol.8 Issue No: 4,Ritu Publications, Jairpur.</p> <p>3. <b>C.R.Kothari and GauravGarg (2019)</b>, Research Methodology Methods and Techniques, 4<sup>rd</sup>Edition, New Age International Publications, Pvt., New Delhi.</p>



	<p>4. <b>John W. Creswell</b> (2018) Research Design: Qualitative, Quantitative, and Mixed Methods, Fifth edition SAGE Publications, New Delhi.</p> <p>5. <b>R.P.Misra</b> (2016) Research Methodology A Hand book Revised and Enlarged Edition, Concept Publication Company, Pvt., New Delhi.</p> <p>6. <b>O.R Krishnaswami et al.,</b> (2016) Research Methodology, 3<sup>rd</sup> Edition, Himalaya Publishing House, NewDelhi.</p>
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<b>Course Code</b>	<b>22UPCOM3C13</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Computerised Accounting</b>	<b>Hours/Week</b>	L	T	P
			0	0	5
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Provide basic knowledge of computerized accounting.</li> <li>➤ Enhance skill on preparation of budget and vouchers.</li> <li>➤ Understand the process of purchase orders, sales order and salary payment.</li> <li>➤ Familiarize the preparation of final accounts with GST.</li> <li>➤ Learn interest calculations.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Prepare the accounts with accounting software</li> <li>2. Prepare the vouchers and insert into the system</li> <li>3. File GST returns and prepare GST reports</li> <li>4. Prepare the financial reports</li> <li>5. Gain knowledge of interest calculation</li> </ol>				
<b>Unit I</b>	<p><b>Interface and Company Management</b></p> <p>Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup – User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding ledgers – Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details</p>				
<b>Unit II</b>	<p><b>Default Vouchers</b></p> <p>Payment Voucher - Receipt Voucher - Contra Voucher – Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory</p>				
<b>Unit III</b>	<p><b>Purchase Order Processing</b></p> <p>Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit</p>				

	and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials – Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters – TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll – Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries – Salary Payment – Pay sheet and Pay Slips
<b>Unit IV</b>	<b>Goods and Services Tax</b>
	Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing
<b>Unit V</b>	<b>Interest Calculations (Auto Mode)</b>
	Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital – Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Tamilnadu State Council for Higher Education 26 Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys
	<b>(Note: 100 % Practical)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Nadhani A K, (2016)</b>, Implementing Tally, BPB Publications</li> <li>2. <b>Rizwan Ahmed, (2016)</b>, Tally ERP 9, Margham Publications, Chennai</li> <li>3. <b>Nandhani, (2015)</b>, Computerized Accounting under Tally, Implementing Tally, BPB publication</li> <li>4. <b>Namrata Agrawal, (2008)</b>, Tally 9”, Dreamtech Publishers</li> <li>5. <b>Amarnath Das and Madhu Agnihotri (2022)</b> Computerised Accounting System and E-filing of Tax Return, Tee Bee Publications</li> <li>6. <b>Neeraz Goyal and Rohit Sachadev (2018)</b>, Computerized Accounting, Kalyani Publishers</li> </ol>

## Elective Course – III

<b>Course Code</b>	<b>22UPCOME05</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Investment Analysis and Techniques</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand the rational investment characteristics</li> <li>➤ Understand the suitable investment climates</li> <li>➤ Study the methods in the analysis of financial strength of companies</li> <li>➤ Study the procedure of evaluation of financial statements of the companies and to understand the nature of investment risks.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course of the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Acquire the fundamental of Investment discipline.</li> <li>2. Understand the Trading analyses.</li> <li>3. Learn Industry and Company Analysis.</li> <li>4. Aware about the importance of financial statements to investment decisions.</li> <li>5. Know the nature and measurement of financial risk.</li> </ol>				
<b>Unit I</b>	<p><b>Introduction to Investment</b></p> <p>Investment Vs. Speculation – Investment Vs. Gambling – Rational and irrational Investment approaches – Investment Education – Investment procedures (Invest surplus funds – Avoid Leverage and herd Mentality – Diversification – Discipline Investment Approach – Avoid Emotional Values – Reasonable Expectations.</p>				
<b>Unit II</b>	<p><b>Investment and Forecasting Techniques</b></p> <p>Fundamental analysis – Economy Analysis – National Income Approach – Inflation – Interest Rates – Financial Status of Government – Exchange Rate – Infrastructure – Monsoon – Economic and Political Stability and Economic Forecasting and Techniques.</p>				
<b>Unit III</b>	<p><b>Institutional Analysis</b></p> <p>Industry and Company Analysis: Industry Analysis – Concept of Industry Analysis and Procedure – Company Analysis.</p>				
<b>Unit IV</b>	<p><b>Financial Statements Analysis</b></p> <p>Analysis of Financial Statement – Liquidity, Leverage Ratio and Profitability Ratio – Profitability related to investment and Equity Shares – Overall Profitability, Efficiency Ratio– Other Variables – Companies Market Share, Capacity Utilization, Modernization and Expansion Plans, Orders Book Position Availability of Raw Materials.</p>				
<b>Unit V</b>	<p><b>Measurement of Risk</b></p> <p>Assessment of Risk – Meaning – Elements – Types and Measurement of Risk.</p>				
	<b>(Note: Question Papers Consists of 100% theory)</b>				

<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>SK Singla (2021)</b> Security Analysis and Portfolio Management, 1<sup>st</sup> Edition VK Global Publications Pvt Ltd, Haryana.</li> <li>2. <b>Prasanna Chandra (2021)</b> Investment Analysis and Portfolio Management 6th Edition, McGraw Hill, Noida.</li> <li>3. <b>Fischer (2018)</b> Security Analysis and Portfolio Management, 7<sup>th</sup> Edition Pearson India, New Delhi.</li> <li>4. <b>Samuel Thomas (2014)</b> Security Analysis and Portfolio Management Prentice Hall, NewDelhi.</li> <li>5. <b>Ambika Prasad Dash (2013)</b> Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, I KInternational Publishing House Pvt. Ltd, UK.</li> <li>6. <b>Lee, Cheng Few (2012)</b> Security Analysis and Portfolio Management World ScientificPublishing Company, USA.</li> </ol>
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<b>Course Code</b>	<b>22UPCOM3E06</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>International Marketing</b>	<b>Hours/ Week</b>	L	T	P
			4	1	0
<b>Course objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Provide knowledge of marketing management in the international scenario.</li> <li>➤ Develop and manage a strategic international marketing initiatives</li> <li>➤ Enable the nuances of international marketing environment</li> <li>➤ Develop marketing strategies for the dynamic international markets.</li> <li>➤ Expose the global business activities, marketing in international business and global forces transforming the international business.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Develop an understanding of international marketing concepts, theories, principles, and terminology</li> <li>2. Understand the functional tasks that constitute international marketing</li> <li>3. Identify international customers through conducting marketing research and developing cross-border segmentation and positioning strategies.</li> <li>4. Develop a global marketing strategy by applying the concepts of product, pricing, promotion, and channels of distribution in international settings.</li> <li>5. Able to use the variables of marketing management techniques for successfully operating the business in the International arena.</li> </ol>				
<b>Unit I</b>	<p><b>Introduction to International Marketing</b></p> <p>International Marketing – Definitions - Nature and scope of international Market - Domestic Marketing V/s International Marketing - Decisions relating Entry in the Foreign Market - Introduction to International Business - EPRG Framework - Driving forces of International Marketing - Restraining forces of International Marketing – Challenges - Factors encouraging standardization – Adaption - Relevant macroeconomic terms (GDP, GNP, BoP, BoT), Foreign exchange rates - exchange rate determination - exchange rate regimes.</p>				
<b>Unit II</b>	<p><b>International Marketing Management</b></p> <p>International marketing management - Planning and organization - Market entry strategies - Product Planning for international Market - Product Designing – Advertising - Branding and Packaging - Understanding the global consumer market - Scope and challenges of international marketing - Assessing international market opportunities.</p>				

<b>Unit III</b>	<p><b>Global Product Management</b></p> <p>Global product management: Designing a global marketing programme - Concept of Marketing Mix - Product Mix - Standardization &amp; Adaption of the International Marketing Mix - Product Classifications - Customer Value Hierarchy - Pricing decisions Distribution Decisions - Communication Decisions - Product planning and development - Marketing industrial products and services globally - Pricing for international markets - Factors Influencing International Price - Pricing process and Methods - International Price Quotation and Payments Conditions.</p>
<b>Unit IV</b>	<p><b>International Distribution Systems</b></p> <p>Global logistics management - International distribution systems - Global advertising and promotional strategies - Sales management - Developing marketing strategies and programs for international markets - International Distribution Channels and Logistics decisions - Selection and appointment of Foreign Agent - International Marketing Case analysis &amp; probable solutions.</p>
<b>Unit V</b>	<p><b>International Marketing Environment</b></p> <p>International marketing environment - Political and legal systems - Multilateral and Geographical Groupings - Culture and Business Customs - Economic and Financial dimensions - Indian Import – Export Policy and Practices - Steps of commencement of an Export Business - Exporting Pricing and Export finance - Export Marketing (Indirect &amp; Direct Exports) - Theories of International Trade - Internationalization Theories for Entry Modes.</p>
<b>(Note: Question Papers Consists of 100% theory)</b>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Varshney RI, Bhattacharya B, (2015)</b> International Marketing Management - An Indian Perspective, Sultan Chand &amp; sons. New Delhi.</li> <li>2. <b>Rakesh Mohan Joshi (2014)</b>, International Marketing, Oxford University Press</li> <li>3. <b>Manisha S. Bhatt (2013)</b> International Marketing, Harizone Press</li> <li>4. <b>Phillip R. R. Bruce Money, Mary C. Gilly (2019)</b>, International Marketing, McGraw Hill</li> <li>5. <b>Daniel W. Baack, Barbara Czarnecka, Donald Baack (2022)</b>, International Marketing, Sage / Texts</li> <li>6. <b>R.Srinivasan (2016)</b> International Marketing, PHI Learning</li> </ol>

## Elective Course – IV

<b>Course Code</b>	<b>22UPCOM3E07</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Financial Analytics</b>	<b>Hours/Week</b>	L	T	P
		4	1	0	
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Understand the difference in valuation of shares and bonds</li> <li>➤ Know the various share market theories and their applications</li> <li>➤ Study the various statistical applications in the share market</li> <li>➤ Comprehend various concepts and their applications in the stock market</li> <li>➤ Understand the practices in option and swap trading.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Acquire in knowledge of valuation of financial instruments.</li> <li>2. Understand various techniques of share investments.</li> <li>3. Learn the various statistical tools which support to investment decisions.</li> <li>4. Aware various market theorems.</li> <li>5. Know the various techniques and strategies in Investment.</li> </ol>				
<b>Unit I</b>	<p><b>Fundamentals of Share Valuation</b></p> <p>Share Valuation – Concept of Present Value – Share Valuation Model – One Year and Multiple Year Holding Period – Constant and Multiple Growth Model – Bond Valuation – Bond Returns – Coupon Rate and Current Yield – Spot Interest Rate – Yield to Maturity and Call – Bond Pricing Theorem.</p>				
<b>Unit II</b>	<p><b>Concepts of Technical Analysis</b></p> <p>Technical Analysis – Dow Theory – Price Chart – Line Chart – Bar Chart and Japanese Candlestick Chart – Chart Patterns – Support and Resistance – Reversal Pattern – Head and Shoulder Formation – Invest Head and Shoulder Formation – Continuation patterns – Triangles, Flags and pennants – Elliot way Theory – Mathematical Indicator.</p>				
<b>Unit III</b>	<p><b>Measurements of Market Indicators</b></p> <p>Moving Average – Simple Moving Average and Exponential Moving Average – Oscillators – Rate of Exchange Indicator – Relative Strength Index – Moving Average Convergence Divergence (MACD) – Market Indicators – Breadth of the Market – Short Interest – Odd Lot Index – Mutual funds Cash Ratio – Technical Analysis vs Fundamental Analysis.</p>				
<b>Unit IV</b>	<p><b>Market Theories</b></p> <p>Efficient Market Theory – Random of Theory and Forms Of market Efficiency – Serial Co-relation Test and Rent Test, Filter test – Distribution Pattern (Weak Form Efficiency) Residual Analysis (semi Strong form Efficiency) – Strong Form Efficiency.</p>				

<b>Unit V</b>	<b>Risk Return Calculations</b> Portfolio Analysis – Expected Return and Risk of a portfolio – Reduction of portfolio Risk through Diversification – Portfolio with more than Two Security – Risk Return Calculation of Portfolio with more than Two Securities. Portfolio Selection – Efficient Set of Portfolio and Selection of optimal Portfolio – Single and Multi-index Model – Capital Asset Pricing Model.
	<b>(Note: Question Papers Consists of 100% theory)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>SK Singla (2021)</b> Security Analysis and Portfolio Management, 1<sup>st</sup> Edition, VK Global Publications Pvt Ltd, Haryana.</li> <li>2. <b>Prasanna Chandra (2021)</b> Investment Analysis and Portfolio Management, 6th Edition, McGraw Hill, Noida.</li> <li>3. <b>Fischer (2018)</b> Security Analysis and Portfolio Management, 7<sup>th</sup> Edition, Pearson India, New Delhi.</li> <li>4. <b>Samuel Thomas (2014)</b> Security Analysis and Portfolio Management, Prentice Hall, NewDelhi.</li> <li>5. <b>Ambika Prasad Dash (2013)</b> Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, I K International Publishing House Pvt. Ltd, UK.</li> <li>6. <b>Lee, Cheng Few (2012)</b> Security Analysis and Portfolio Management, World Scientific Publishing Company, USA.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3E08</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>E-Commerce</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Establish knowledge about the advanced concepts of e-commerce</li> <li>➤ Instill idea of convergence of business relationship through recent technologies</li> <li>➤ Identify, define and differentiate the various modes of electronic commerce.</li> <li>➤ Facilitate to build e-commerce applications based on security guidelines.</li> <li>➤ Demonstrate an awareness of the main components and concepts of e-commerce, and the vital role it plays in modern business practice.</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Analyze real business cases regarding their e-business strategies and transformation processes and choices.</li> <li>2. Gain a comprehensive understanding of the e-commerce landscape, current and emerging business models and the technology and infrastructure underpinning of the business.</li> <li>3. Design and implement an e-commerce application with a shopping cart.</li> <li>4. Develop general principles revealed through practical exploration of specific tools, techniques and methods in e-business.</li> <li>5. Understand E-commerce on business models and strategy</li> </ol>				

<b>Unit I</b>	<b>E-Commerce and E-Retailing</b>
	Developments in Information Technology - Introduction to E-Commerce: Meaning and concept – E-Commerce v/s Traditional Commerce – advantages and disadvantages of E-Commerce – scope of E-Commerce - Electronic Market - Technology of internet commerce - E-Retailing: Traditional retailing and E-Retailing - Benefits of E-Retailing - Key success factors - Models of E-Retailing - Features of E-Retailing.
<b>Unit II</b>	<b>Consumer Oriented E-Commerce</b>
	E-Commerce Business Models - Business to Consumer (B2C) business models - Business to Business (B2B) business models, Business models in emerging E-commerce areas – Business Applications of E-Commerce - Infrastructure for E-Commerce – Communication networks for E-Commerce. Building an E-commerce Web Site: A systematic Approach – E-Commerce security environment - Technology solution - Management policies - Business procedures - public laws.
<b>Unit III</b>	<b>Electronic Data Interchange and E-Banking</b>
	Electronic Data Interchange: Benefits of EDI - EDI technology - EDI standards - EDI communications – EDI Implementation - EDI Agreements - EDI Security. E-Banking: Introduction Concepts and Meaning - Need for computerization - Electronic delivery channels - Automated Teller Machine (ATM) - Electronic Fund Transfer(EFT) – uses - computerization in clearing houses – e-Cheque - Smart card and e-Payment system – Credit Cards based e-Payment system - risk and e-Payment system.
<b>Unit IV</b>	<b>Security in E-Commerce</b>
	Security Issues in E-Commerce – Legal and Ethical Issues - Role of social media in E-Commerce Industry – M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods – Mobile money – infrastructure and fraud prevention for M-payment – Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance. Internet frauds – Internet security – Cyber Crimes - Cyber laws.
<b>Unit V</b>	<b>E-Commerce Technology</b>
	E-Commerce Technology - Security Issues in E-Commerce: Security risks of e-commerce - exposure of resources - type of threats - sources of threats - security tools & risk – management approach - Understanding Ethical - Social and Political issues in E-Commerce - Type of Digital Documents - Issues behind Document Infrastructure - The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance - Introduction to Artificial Intelligence – Virtual Machine – Major Types of AI – AI foreseen – How to begin AI – Cybernetics.
	<b>(Note: Question Papers Consists of 100% theory)</b>



<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Dr. Pandey U S, Er. SaurabhShukla (2015)</b>, E-Commerce and Mobile Commerce Technologies, S. Chand.</li> <li>2. <b>Ravi Kalakota and Andrew B. Whinston (2013)</b>, Frontiers of Electronic Commerce, Pearson. Publication Ltd.</li> <li>3. <b>Henry Chan, Raymond Lee, Tharam Dillon and Elizabeth Chang (2007)</b> E-Commerce Fundamentals and Applications, Wiley India Pvt. Ltd.</li> <li>4. <b>CSV Murthy, (2015)</b> E-Commerce – Concepts, Models, Strategies, Himalay Publishing House.</li> <li>5. <b>Kamlesh K Bajaj and Debjani Nag, (2017)</b>, E-Commerce the cutting edge of business, Tata McGraw Hill, New Delhi.</li> <li>6. <b>Margaret A. Boden (2010)</b> “Artificial Intelligence: A Very Short Introduction”, Oxford University Press, 2018</li> </ol>
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## Semester – IV

<b>Course Code</b>	<b>22UPCOM3C14</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Security Analysis and Portfolio Management</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ General understanding of personality of investments and portfolio administration</li> <li>➤ Contemplation of advanced approaches in investment decisions</li> <li>➤ Secure in the knowledge of how the financial instruments are valued</li> <li>➤ Gain the knowledge of theoretical justification in portfolio operations</li> <li>➤ Aware of the implication of hedging instruments in India</li> </ul>				
<b>Course Outcomes</b>	<p><b>On completion of course the students will be able to :</b></p> <ol style="list-style-type: none"> <li>1. Understand the fundamental classification of investment, speculation and gambling.</li> <li>2. Study the various analyses associated with investment avenues.</li> <li>3. Understand the important role of financial instruments which are dominated in investment decision.</li> <li>4. Gain knowledge of various theories and operation in portfolio selection and revision.</li> <li>5. To Aware of the implication of hedging instruments in India</li> </ol>				
<b>Unit I</b>	<p><b>Investment</b></p> <p>Meaning, characteristics and objectives. Investments Vs Speculation and Gambling. Indian securities market: nature, process and scope of financial assets, investment decisions and sources of financial information. Portfolio Management: Securities Portfolio Analysis-Portfolio selection, revision and evaluation.</p>				
<b>Unit II</b>	<p><b>Risk</b></p> <p>Meaning, elements and measurement of risk- Fundamental analysis: Economy, industry, company and technical analysis.</p>				

<b>Unit III</b>	<b>Valuation of instruments</b>
	Equity and bond valuation. Analysis of risk in bonds-duration and convexity; bond portfolio management strategies-passive, semi-active and active along with immunization strategies-Certificate of Deposits, Debentures.
<b>Unit IV</b>	<b>Portfolio Theories and Management</b>
	Traditional and Modern Portfolio theories; single and multi-index models. Markowitz model; sharpe's single index model; capital asset pricing model (CAPM) and arbitrage pricing model (APT); performance evaluation of portfolios; problems associated with revision of portfolios- Active and passive portfolio management.
<b>Unit V</b>	<b>Financial Derivatives</b>
	Futures, options, portfolios of futures and options synthetics, exotics and financially engineered products. Swap: nature and types.
<b>(Note: Question Papers Consists of 75% theory and 25% Problem)</b>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>SK Singla (2021)</b> Security Analysis and Portfolio Management, 1<sup>st</sup> Edition, VK Global Publications Pvt Ltd, Haryana.</li> <li>2. <b>Prasanna Chandra (2021)</b> Investment Analysis and Portfolio Management, 6th Edition, McGraw Hill, Noida.</li> <li>3. <b>Fischer (2018)</b> Security Analysis and Portfolio Management, 7<sup>th</sup> Edition, Pearson India, New Delhi.</li> <li>4. <b>Samuel Thomas (2014)</b> Security Analysis and Portfolio Management, Prentice Hall, NewDelhi.</li> <li>5. <b>Ambika Prasad Dash (2013)</b> Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, I K International Publishing House Pvt. Ltd, UK.</li> <li>6. <b>Lee, Cheng Few (2012)</b> Security Analysis and Portfolio Management, World Scientific Publishing Company, USA.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C15</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Entrepreneurship Development</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<b>The Course is designed to</b> <ul style="list-style-type: none"> <li>➤ Learn the fundamental concepts and theories of entrepreneurs</li> <li>➤ Know the business ideas, its sources and formalities to start business</li> <li>➤ Know the functional plans of a business avenue</li> <li>➤ To familiar with the project financing</li> <li>➤ Study the Incentives and subsidies for developing business</li> </ul>				
<b>Course Outcomes</b>	<b>After completion of this course , the students will be able to:</b> <ol style="list-style-type: none"> <li>1. Know about entrepreneurial characteristics and culture</li> <li>2. Learn the formalities for starting a business unit</li> <li>3. Prepare the plan of action in various functional areas of business</li> <li>4. Find the financial sources available for startup and running business</li> <li>5. Identify various policies and programmes of government and non-government agencies to assist entrepreneurs</li> </ol>				

<b>Unit I</b>	<b>Introduction to Entrepreneurs</b>
	Introduction: Concept, Definitions and Role; process; Factors impacting emergence of entrepreneurship; Managerial versus entrepreneurial Decision Making; Entrepreneur v/s Investors; Entrepreneurial attributes and characteristics; Entrepreneurs versus inventors; Entrepreneurial Culture; Women Entrepreneurs; Social Entrepreneurship; Classification and Types of Entrepreneurs; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs.
<b>Unit II</b>	<b>Developing Business and Formulation of Ventures</b>
	Creating Entrepreneurial Venture: Generating Business idea- Sources, methods ideas, Creativity; Challenges; Business planning process, Drawing business plan; leadership- Challenges, Legal issues – forming business entity, considerations and Criteria, requirements for formation of a Private/Public Limited Company, Intellectual Property Protection- Patents Trademarks and Copyrights – importance for startups, Legal Acts Governing Business in India.
<b>Unit III</b>	<b>Functional Plans of Business Enterprises</b>
	Functional plans: Marketing plan– for the new venture, environmental analysis, steps in preparing marketing plan, marketing mix, contingency planning; Organizational plan – designing organization structure and Systems; Financial plan – pro forma income statements, pro forma cash budget, funds Flow and Cash flow statements; Pro forma balance sheet; Break Even Analysis; Ratio Analysis.
<b>Unit IV</b>	<b>Sources of Entrepreneurial Finance</b>
	Entrepreneurial Finance: Debt or equity financing, Sources of Finance- Commercial banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India.
<b>Unit V</b>	<b>The Role of Government in Developing Entrepreneurs</b>
	Sickness in small Business – Concept, Magnitude, Causes and Consequences, Corrective Measures - Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small industry – Expansion, Diversification, Joint Venture, Merger and Sub Contracting.
	<b>(Note: Question Papers Consists of 100% theory)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Vasanth Desai, (2013)</b> “Dynamics of Entrepreneurial Development and Management” Himalaya Publishing House</li> <li>2. <b>N.P.Srinivasan &amp; G.P. Gupta, (2020)</b>, “Entrepreneurial Development” Sultanchand &amp; Sons.</li> <li>3. <b>S.S.Khanka , (2020)</b>“Entrepreneurial Development” S.Chand &amp; Company Ltd.,</li> <li>4. <b>Satish Taneja &amp; S.L. Guptha (2017)</b>, Entrepreneur Development; New Venture Creation, Galgotia Publicshers.</li> <li>5. <b>Charantimath, Poornima, (2018)</b>, Entrepreneurship Development and Small Business Enterprises, Pearson Education, New Delhi</li> <li>6. <b>Sangeetha Sharma (2022)</b>, Entrepreneurship Development, PHI Learning</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C16</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>GST and Customs Law</b>	<b>Hours/Week</b>	L	T	P
			4	1	0
<b>Course Objectives</b>	<p><b>The Course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Study the introduction and advanced concepts of GST</li> <li>➤ Know the levy and collection of GST</li> <li>➤ Identify the Input tax credit and its rules</li> <li>➤ Learn the procedure of return and interest and penalty</li> <li>➤ Aware about customs law and its provisions</li> </ul>				
<b>Course Outcomes</b>	<p><b>After completion of this course , the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Understand the concepts of indirect tax between the pre and post GST period and GST administration.</li> <li>2. Comprehend the tax system under GST to levy and collection of GST</li> <li>3. Understand the inward and outward supply of goods and service and the mechanism to avail the credit for Input tax and the concept of e-way bill.</li> <li>4. Be a consultant for filling of various returns, payment of tax, interest and penalty for belated returns.</li> <li>5. Understand the concept of customs law related provisions and exemption for import and export and provision for filling of return.</li> </ol>				
<b>Unit I</b>	<p><b>Constitutional Framework of GST</b></p> <p>Constitutional framework before GST; GST origin- Scope –features-significance - Concept of VAT-Structure of GST-Classification of goods and services GST rate; GST model in India (CGST,SGST, UTGST and IGST; GST Administration in India – GST council – functions and challenges; GST Network: State compensation mechanism; Registration process for manufacturing – dealer - service provider -Cancellation of Registration</p>				
<b>Unit II</b>	<p><b>Levy and collection of GST</b></p> <p>Supply of goods and services, types; Place of supply- within state, Interstate, Import and Export; Exemption from tax; Time of supply- significance and rules; Values of taxable supply; small supplies-composition scheme and alternative composition scheme- methods of calculation change in rate of tax in respect of supply of goods and services.</p>				
<b>Unit III</b>	<p><b>Input Tax Credit System and E-Way bill</b></p> <p>Introduction- meaning- features- eligible and ineligible ITC; Apportionment of credit and blocked credit; ITC mechanism; Tax credit in respect of Capital goods; Recovery of excess tax credit and interest thereon; Transfer of input credit; payment of taxes; Refund; Reverse Charge Mechanism(RCM); E-way bill-significance –system-Registration process.</p>				
<b>Unit IV</b>	<p><b>Tax Audit and Assessment</b></p> <p>Tax invoice- credit and debit notes; Returns; Audit in GST, Assessment and its methods; Tax payment- Interest and penalty.</p>				
<b>Unit V</b>	<b>Customs Law</b>				

	Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage.
	<b>(Note: Question Papers Consists of 100% theory)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>CA. (Dr.) K.M. Bansal (2022)</b> GST &amp; Customs Law, 11th Edition, Taxmann Publications, New Delhi.</li> <li>2. <b>GST Acts with Rules/Forms &amp; Notifications (2022)</b> 11th Edition, Taxmann Publications, New Delhi.</li> <li>3. <b>Dr.Vinod K.Singhania (2021)</b> GST &amp; Customs Law, Taxmann's publication New Delhi.</li> <li>4. <b>Dr. H.C. Mehrotra, Prof. V. P. Agarwal (2020)</b> Goods and service tax (GST), Sathiya Bhuvan Publications, Agra.</li> <li>5. <b>CA.Rohini Aggarawal Dr.Neelam Goel, (2019)</b> Goods &amp; Services Tax(GST) and customs law, Sultan Chand and Sons, New Delhi.</li> <li>6. <b>Dr. Sonal Babbar (2022)</b> Goods and Services Tax (GST) and Customs Law, Revised Edition, Scholar Tech Press, New Delhi.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3C17</b>	<b>Credits</b>	<b>8</b>
<b>Course Title</b>	<b>Project and Viva-voce</b>	<b>Hours/Week</b>	

## Supportive Courses

<b>Course Code</b>	<b>22UPCOM3S01</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Principles of Accountancy</b>	<b>Hours/Week</b>	L	T	P
			3	0	0
<b>Course Objectives</b>	<p><b>The Course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Know the advanced accounting principles</li> <li>➤ Familiarize with accounting treatments</li> <li>➤ Workout fundamental accounting transactions</li> <li>➤ Prepare final account</li> <li>➤ Know the preparation of financial statements</li> </ul>				
<b>Course Outcomes</b>	<p><b>After completion of this course , the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Study the advanced principles of accountancy</li> <li>2. Know and practice the accounting treatments</li> <li>3. Understand the transaction involved in accounting practices</li> <li>4. Learn how to prepare final accounts</li> <li>5. Familiar with the preparation of financial statements</li> </ol>				
<b>Unit I</b>	<p><b>Introduction to Accounting</b></p> <p>Accounting Principles, Concept and Conventions – Nature and Scope of Book-Keeping.</p>				
<b>Unit II</b>	<p><b>Double Entry Book Keeping</b></p> <p>Double Entry System of Book-Keeping-Rules of Debit and Credit-Ledgers-Posting-Subdivisions of Journal-Petty Cash Book, Columnar Cash Book- Bank Reconciliation Statement</p>				
<b>Unit III</b>	<p><b>Trial Balance</b></p> <p>Trial Balance- Preparation of Trial Balance- Capital And Revenue-Expenditure And Receipts- Rectification Of Errors.</p>				
<b>Unit IV</b>	<p><b>Final Accounts</b></p> <p>Final Account- Trading Account- Profit and Loss Account- Balance Sheet.</p>				
<b>Unit V</b>	<p><b>Financial Statement Analysis</b></p> <p>Financial Statement Analysis-Ratio Analysis: Current Ratio- Net Profit Ratio- Direct Expenses Ratio.</p>				
	<b>(Note: Question Papers Consists of 80% problem and 20% theory)</b>				
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Gupta R.L and Gupta (2016)</b> Financial Accounting, Vol.1 and 2, Sultan Chand and Sons.New Delhi.</li> <li>2. <b>CA G. Sekar CA B. Saravana Prasath (2021)</b> Advanced Accountancy, 12<sup>th</sup> Edition, Commercial Law Publishers (India) Pvt. Ltd.</li> <li>3. <b>Dr Vishal Saxena (2019)</b> Principles &amp; Practices of Accounting, <sup>ST</sup> Edition, Bharat LawHouse, Jaipur.</li> <li>4. <b>Maheswari S.N., Pillar and Bhagavathi (2016)</b> – Principles of Accounting, S.Chand and Sons Publisher, New Delhi.</li> <li>5. <b>D.G. Sharma and Dr. S.K. Agarwal (2019)</b> Principles &amp; Practice of Accounting ,Taxmann Publications Private Limited,Pune</li> <li>6. <b>Reddy and Murthy (2012)</b> Advanced Accountancy, Vol.1, Margham Publications,Chennai.</li> </ol>				

<b>Course Code</b>	<b>22UPCOM3S02</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Advertisement and Salesmanship</b>	<b>Hours/Week</b>	L	T	P
			3	0	0
<b>Course Objectives</b>	<p><b>The Course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Know the fundamentals of Advertisements</li> <li>➤ Know the Impact of Advertising on Society</li> <li>➤ Identify the Media and its influence on Audience</li> <li>➤ Recognize Selling concepts and Process</li> <li>➤ Identify the employment Opportunities in Sales oriented Jobs</li> </ul>				
<b>Course Outcomes</b>	<p><b>After completion of this course , the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Know the concepts and theories of advertisement.</li> <li>2. Know the role of Advertisement and its impact on society.</li> <li>3. Identify the Media, its types and its elements.</li> <li>4. Recognize the role of advertisement in selling process.</li> <li>5. Identify the requirements of salesmanship and the employment Opportunities related to that.</li> </ol>				
<b>Unit I</b>	<b>Introduction to Advertising</b>				
	Concept and importance of advertisement – types of advertising – setting of advertisement-objectives – advertising today – evaluation of effectiveness of advertising – regulation of advertising in India – PACT and DAGMAR Approaches – Purpose of advertisement research – advertisement strategy research				
<b>Unit II</b>	<b>Advertising and Society</b>				
	Advertising and Indian economy – advertising and Indian culture – advertising and Indian Society – The internet boom – social marketing – elements of advertisement – advertising layout– functions – design of layout – typography printing: process – lithography – printing plates and reproduction paper and cloth – size of advertising – advertising campaign.				
<b>Unit III</b>	<b>Advertisement Classifications and Agencies</b>				
	Advertising appeals – essentials of advertising appeals and classifications of advertising appeals– advertisement budget – advertisement media – types of media – problem reaching in rural audience and markets – factors influencing the audience of media – advertising agencies: features functions of advertising agencies – Selection of an advertising agency – ethics in advertising.				
<b>Unit IV</b>	<b>Personal Selling</b>				
	Introduction to selling – knowledge of the product – knowledge of the field and in-store selling – overview of the personal selling process – knowledge, skills and qualities required in salesmanship – training and supervising the salesman – motivating salesman – types of salesman.				
<b>Unit V</b>	<b>Job Opportunities in Advertisement</b>				
	Job-career opportunities in salesman – inside selling-store based selling – field selling – motivation and compensation for salesperson – methods, tools				

	of motivation – role of salesperson in the society – different incentive method for the salesman – salesman reports.
	<b>(Note: Question Papers Consists 100% theory)</b>
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Amandeep Kaur (2016)</b> Advertising &amp; Salesmanship, Kalyani publications, 3<sup>rd</sup> Edition, New Delhi.</li> <li>2. <b>S. A Chunawalla and K.C Sethia (2015)</b> Foundations of Advertising - Theory and Practice, 8<sup>th</sup> Edition, Himalaya Publishing House Pvt.Ltd, New Delhi.</li> <li>3. <b>Dr. Maneesh Advertising (2020)</b> Sales Promotion &amp; Sales Management, Devi Ahilya Prakashan publications, Madhya Pradesh.</li> <li>4. <b>Mukesh Trehan and Ranju Trehan (2014)</b> VK Global Publications Private Limited, New Delhi.</li> <li>5. <b>N.K. Sahni &amp; Meenu Gupta (2015)</b> Advertising and Sales Management Text and Cases, Kalyani Publishers, Chennai.</li> <li>6. <b>Saravanavel and Sumathi (2012)</b> Advertising &amp; Salesmanship, Marahgam Publications, Chennai.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3S03</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Retail Marketing</b>	<b>Hours/Week</b>	L	T	P
		3	0	0	0
<b>Course Objectives</b>	<p><b>The Course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Know the advances of Retailing and retail environment</li> <li>➤ Study the Retail Formats and Their Location</li> <li>➤ Identify the Retail Strategies</li> <li>➤ Learn the Integrated Marketing Communication in Retail</li> <li>➤ Study the Rural Retailing and Retail Channel Management</li> </ul>				
<b>Course Outcomes</b>	<p><b>After completion of this course , the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Know the concepts of retailing at national and global level</li> <li>2. Learn the different types of retail stores and formats</li> <li>3. Know the strategies to be adopted in retailing</li> <li>4. Learn the integrated marketing communication and process</li> <li>5. Familiarize with the rural retailing and retail channel management</li> </ol>				
<b>Unit I</b>	<p><b>Introduction to Retailing</b></p> <p>Introduction, meaning, definition and significance of retailing – Characteristics of retailing- Product retailing Vs service retailing- Indian Vs Global scenario-Future prospective of retailing in India- Micro and Macro environmental influences on retail environment –Retail consumer buying process –Buying behaviour – Segmentation – Positioning.</p>				
<b>Unit II</b>	<p><b>Retail Stores</b></p> <p>Different types of retail store– ownership based – store based, non-store based, web based – franchising in retailing - retail location – factors affecting retail location decision – layout and design -interior &amp; exterior – positioning of retail shops.</p>				



<b>Unit III</b>	<b>Retailing Strategies</b> Retail strategies, Differentiation strategies, growth strategy, expansion strategy, pricing strategy.
<b>Unit IV</b>	<b>Retail Marketing</b> Integrated marketing process, tools of IMC, upcoming tools of IMC, customer relationship management in retailing – introduction, benefits of retail marketing, management of retail, principle of Customer Relationship management strategies, components of customer relationship management–customer relationship management and royalty programme-customers service in retailing.
<b>Unit V</b>	<b>Rural Retailing</b> Rural retailing – an overview of the India rural market, challenges in Indian rural market, periodic markets, rural retail players in India, Rural relating strategies - Retail channel management, Retail sales promotion techniques – e retailing in India –role of information technology in retailing- electronic data exchange – bar coding – electronic payment system.
<b>(Note: Question Papers Consists 100% theory)</b>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Sivakumar (2019)</b>, Retail Management, Excel Books, New Delhi.</li> <li>2. <b>Swapna Pradhan (2020)</b>, Retailing Management, Tata McGraw-Hill, New Delhi.</li> <li>3. <b>Dr.L.Natarjan (2013)</b> Retail Marketing, Maraham Publications, Chennai.</li> <li>4. <b>Gilbert (2018)</b> Retail Marketing Management, 2<sup>nd</sup> Edition, Pearson Education, NewDelhi.</li> <li>5. <b>S.Banumathi (2014)</b> Retail Marketing, Himalaya Publishing House, New Delhi.</li> <li>6. <b>Jia Makhija (2016)</b> Retail Marketing, Vipul Prakashan,Maharastra.</li> </ol>

<b>Course Code</b>	<b>22UPCOM3S04</b>	<b>Credits</b>	<b>4</b>		
<b>Course Title</b>	<b>Entrepreneurial Development</b>	<b>Hours/Week</b>	L	T	P
			3	0	0
<b>Course Objectives</b>	<p><b>The Course is designed to</b></p> <ul style="list-style-type: none"> <li>➤ Learn the fundamental concepts and theories of entrepreneurs</li> <li>➤ Study the Entrepreneurship development and its evolutions at various stages</li> <li>➤ Know the business plan, project formulation and feasibility analysis</li> <li>➤ Familiarize the Project finance and its various sources</li> <li>➤ Know the various schemes and plans related to incentives and subsidies</li> </ul>				
<b>Course Outcomes</b>	<p><b>After completion of this course , the students will be able to:</b></p> <ol style="list-style-type: none"> <li>1. Learn the theories and concepts of Entrepreneurship and their importance to the society</li> <li>2. Know the Entrepreneurship development programmes and trainings available for them</li> <li>3. Familiar with the project identification and formulation</li> <li>4. Know project about preparation and financial sources</li> <li>5. Learn about Incentives and subsidies available through various schemes</li> </ol>				

<b>Unit I</b>	<p><b>Introduction to Entrepreneurs</b></p> <p>Entrepreneur –Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.</p>
<b>Unit II</b>	<p><b>Entrepreneurial Development Programmes</b></p> <p>Entrepreneurship – Concept – Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programmes – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.</p>
<b>Unit III</b>	<p><b>Project Formulation</b></p> <p>Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report –Selection Criteria.</p>
<b>Unit IV</b>	<p><b>Project Report Preparation</b></p> <p>Project Report - Project Appraisal – Technical – commercial appraisal – Financial appraisal– Sources of finance – Steps to start an industrial unit.</p>
<b>Unit V</b>	<p><b>Role of Government Agencies in Promoting Entrepreneurs</b></p> <p>Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates – Role of DIC,SISI, TCO in entrepreneurial growth.</p>
<b>(Note: Question Papers Consists 100% theory)</b>	
<b>Suggested Readings</b>	<ol style="list-style-type: none"> <li>1. <b>Narayana Reddy p (2016)</b>, Entrepreneurship Text and cases, cengage learning, Delhi.</li> <li>2. <b>Dr Savita Joshi (2017)</b> Entrepreneurship, Innovations &amp; Start-Ups in India, NewCentury publications, Chennai.</li> <li>3. <b>Kanishka Bedi(2012)</b>, Management and Entrepreneurship, Oxford University press,Delhi.</li> <li>4. <b>Jayshree Suresh (2014)</b> Entrepreneurial Development, Margam publications, Chennai.</li> <li>5. <b>Sherry Hoskinson etal (2015)</b> The Challenges of Ethics and Entrepreneurship in theGlobal Environment: 25 (Advances in the Study of Entrepreneurship, Innovation &amp; Economic Growth Emerald Publishing limited, USA.</li> <li>6. <b>Robert D. Hisrich (2020)</b> Entrepreneurship, 11th Edition, Tata McGraw Hills, NewDelhi.</li> </ol>

## Add-on Courses

### **Business and Professional Ethics (22UPCOM3AC1)**

#### **Course Description**

This course introduces business and professional ethics as the modern managerial approach to ethical questions in business and professional environment. This course not only support to understand the theoretical concepts, but also improving the skills of professional, particularly, identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in organizations.

#### **Learning Outcomes**

Reasons of emergence of Business Ethics and CSR concepts and the main stages of their genesis; - algorithms of ethical dilemmas solution; Problems, opportunities and methods of formation of ethical and morality behavior of personnel; - possibilities of regulation of ethical violations and counteraction of corruption in the organization; CSR international standards; how to coordinate policy of CSR to abilities and the purposes of development of the organization, which competitive advantages of SCR are got by the company; how to realize CSR policy at all hierarchical levels in the organization; - how the management of the company can stimulate successful interaction with shareholders and stakeholders; - how the policy of CSR influences the current and future practice of state regulation. be able to: - to understand main types of ethical violations and consequence of their influence on business practice, economy and society in general; - to prove criteria of employees' ethical behavior in decision making in conflict situations (cases of business ethics commissions); - to use decision-making models in ethical dilemmas situation on workplace; - to classify and define stakeholders interests in social, marketing problems of the company taking into account the ethical dilemmas of business; - to prove need of practical realization of initiatives of CSR.

**Unit 1:** Business and Professional ethics – Concepts, Nature and Essence of Ethics - Why are Ethics in Business Important? - Ethics in the Workplace - United States Federal Sentencing Guidelines.

**Unit2:** Organizational moral standards and the ethical dilemmas of decision-making - Managing ethics in organization - Anti-corruption behavior.

**Unit 3:** Corporate and Social Responsibility - Conceptual bases - Corporate responsibility and CSR's role in corporate Governance - Socially responsible leadership - Basic initiatives in the field of CSR and sustainable development.

**Unit 4:** Public-private partnership within the CSR - Corporate CSR reports. Audit reports - Globalization of CSR - Features of CSR of multinational corporations -The interaction between business and Government in the implementation of social policies in India.

**Unit 5:** Department of Labor and Corporate Compliance - Community and Ethics - The Positive Impact of Ethics in Business - International Business Ethics - Consumer Rights - Business Ethics and the Financial World.

**Suggested Readings:**

1. **Fernando A.C, Muralaleetharan K.P and Satheesh E.K (2019)** Corporate Governence, Principles, Policies and Practices. Pearson Education.
2. **R.Subramanian (2017)** Professional Ethics, 2nd Edition, Oxford University Press
3. **Leonard J. Brooks, Paul Dunn (2020)** Business and Professional Ethics, Cengage Learning

## **Industrial Relations (22UPCOM3AC2)**

### **Course Description**

This course provides the students the intricacies of industrial relations so that a healthy environment is developed for functioning of employees.

### **Learning Outcomes**

Industrial relations course offers an introduction into the concept of industrial values, morality, as well as cultural beliefs and upbringing in all areas of industries. Industries and students relationship is most needed in the present situation and formation of this syllabus definitely bridge the strong relationship between them. Decisions made by industries may affect the entire communities at large. Society today expects and demand integrity, honesty, and transparency in all levels of their environment. Understanding those expectations is the key to communicating core values and behavior not only to society but students in general.

**Unit:** Background and Approaches to Industrial Relations - Legal Frame Work and Industrialization Strategy and Industrial Relations - Evolution of Industrial Relations in India.

**Unit II:** Human Resource Management and Industrial Relations - Trade Unions and Structures - Management of Trade Unions in India

**Unit III:** Negotiation and Collective settlements - Tripartism and Social Dialogue - New Role of Trade Unions In the context of globalization.

**Unit IV:** Industrial Disputes - Concept, Nature & Causes of industrial disputes, Anatomy of industrial conflicts-Genesis of Industrial Conflicts - Classification and Impact of Industrial Disputes

**Unit V:** Dispute Resolution and Industrial Harmony - Grievance handling procedure – Labour Management - Labour Administration and Social Security - Workers Participation in Management.

**Suggested Readings:**

1. **R.Sivarethinamohan (2010)** Industrial Relations and Labour Welfare: Text and Cases, PHI Learning
2. **R.C.Sharma (2016)** Industrial Relations and Labour Legislation, PHI Learning
3. **Ghosh ( 2020)** Industrial Relations, PHI Learning