

**TAMIL NADU OPEN UNIVERSITY**  
**Regulations and Overview for**  
**Master of Commerce (M.COM)**  
**(Semester) in Distance Mode**

**[w.e.f Academic Year 2020-2021]**



**School of Management Studies**  
**Tamil Nadu Open University**  
**Chennai- 600 015**

**Master of Commerce (M.COM)**  
**(Distance Mode –Semester)**  
**(From Academic Year 2020-21 onwards)**

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**1. PREAMBLE**

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Master of Commerce or M.Com is a two years post-graduate Master's degree that solely focuses on Commerce, Management, Accounting and Economics-related subjects. This course ideals for candidates who wish to make a career in banking financial services and insurance (BFSI) as well as accounting and commerce sectors. The two-year course delves deeper into the functioning of the economy, capital, revenue, trade, taxes, etc. taught in B.Com. M.Com is a very versatile course and gives the learners to choose their careers in various fields. This program is quite well received in the industry and has been serving the needs of managerial cadre in business and industry.

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**2. PROGRAMME LEARNING OBJECTIVES (PLOs)**

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- PLO 1. Acquaint knowledge in conducting business and practicing in accounting, statistics, economics, other professional and business discipline
- PLO 2. Accumulate the required knowledge in terms of contemporary business trends in national as well as international level
- PLO 3. Acquaint with conventional as well as contemporary areas in the discipline of Commerce.
- PLO 4. Discuss the roles of Regulatory Bodies in Corporate and Financial Sectors
- PLO 5. Build an extreme and rigorous base for teaching, research and allied business administration.
- PLO 6. Appraise the practice lifelong learning for continuing managerial and professional development through commerce education
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**3. PROGRAMME SPECIFIC OBJECTIVES (PSOs)**

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- PSO:1** Assess the role of businessmen, entrepreneurs, managers, consultants, and the same is required for critical decision making.
- PSO:2** create a learning environment to the learners to understand the global and national perspective of the economy and perspective of the commerce, economy, and contemporary corporate practices

- PSO:3** Study to do higher education and setting up a platform for the researchers to get new dimensions for the economy, commerce and finance
- PSO:4** Helps the learners to demonstrate adequate skills, knowledge and ability to nurture the learners for tackling the different circumstances of the life for their overall development.
- PSO:5** Acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- PSO.6** Develop skills required for effective communication, decision making techniques which are useful for routine business problems

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#### **4. PROGRAMME OUTCOMES (PSOs)**

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On completion of this programmes, learners would be able to

- PSO 1. Apply knowledge of tools of analysis and skills in terms of accountings, statistics, economics and to excel in their professional career in Commerce and related disciplines
- PSO 2. Equip themselves in facing the modern-day challenges in commerce and business.
- PSO 3. Inculcate the capacity to generalize from the job-specific technical skills acquired and apply competencies to solve complex business scenarios
- PSO 4. Exhibit self-confidence and awareness of general issues prevailing in the society and communicate effectively with the accounting, commerce, management, business, marketing, banking and professional fraternity
- PSO 5. Find answers to questions or solutions to business problems in the various fields like banking sector, insurance sector, e-commerce, marketing, Resources Management, international business environment and etc.
- PSO 6. Offer services as an analyst or consultant or member of staff of accounts / audit unit of an organisation or teaching staff of an educational institution or higher studies or start their own enterprises

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#### **5. Eligibility for admission**

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The eligibility for Admission to the Master of Commerce (M.COM) Programme is Graduate in Commerce/Business Administration/ Corporate Secretaryship / ACA/

AICWA / and ACS / who have studied at least 02 papers in Commerce in their degree programme from recognized University.

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#### **6. Medium**

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English & Tamil

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#### **7. Duration of the Course**

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The course for the degree of Master of Commerce (M.COM) shall consist of two years (Four Semesters).

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#### **8. Admission**

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The candidate's admission for the degree of Master of Commerce (M.COM) will be taken in both Academic & Calendar year admission cycle.

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#### **9. Course of Study**

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The course of study shall comprise instruction in the following subjects according to the syllabus.

**Master of Commerce – M.COM**  
**(Distance Mode –Semester)**  
**(From Calendar Year 2021 onwards)**  
**First Year**

S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Passing Marks
						CIA	TEE		
<b>First Semester</b>									
1	MCOS 11	Accounting for Managers	CC	4	3	30	70	100	50
2	MCOS 12	Managerial Economics	CC	3	3	30	70	100	50
3	MCOS 13	Legal Aspects of Business	CC	3	3	30	70	100	50
4	MCOS 14	International Business Management	CC	3	3	30	70	100	50
5	MCOSE 11	Statistic for Business Decisions	DSE	4	3	30	70	100	50
<b>Total</b>				<b>17</b>		<b>150</b>	<b>350</b>	<b>500</b>	
<b>Second Semester</b>									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
6	MCOS 21	Advanced Financial Management	CC	4	3	30	70	100	50
7	MCOS 22	Applied Costing	CC	4	3	30	70	100	50
8	MCOS 23	International Banking	CC	3	3	30	70	100	50
9	MCOS 24	Organizational Behaviour	CC	3	3	30	70	100	50
10	MCOSE 21	Enterprise Resource Planning	DSE	3	3	30	70	100	50
				<b>17</b>		<b>150</b>	<b>350</b>		<b>150</b>

Second Year									
Third Semester									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
11	MCOS 31	Human Resource Management	CC	3	3	30	70	100	50
12	MCOS 32	Business Research Methods	CC	3	3	30	70	100	50
13	MCOS 33	Insurance and Risk Management	CC	3	3	30	70	100	50
14	MCOS 34	Advanced Corporate Accounting	CC	4	3	30	70	100	50
15	MCOSE 31	Customer Relationship Management	DSE	3	3	30	70	100	50
				<b>16</b>		<b>150</b>	<b>350</b>		<b>150</b>
Fourth Semester									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
16	MCOS 41	Investment Analysis and Portfolio Management	CC	4	3	30	70	100	50
17	MCOS 42	Financial Markets and Financial Services	CC	3	3	30	70	100	50
18	MCOS 43	Strategic Management	CC	3	3	30	70	100	50
19	MCOS 44	Entrepreneurship Development	CC	3	3	30	70	100	50
20	MCOSE-41	Applied Commerce E-	DSE	3	3	30	70	100	50
				<b>16</b>		<b>150</b>	<b>350</b>	<b>500</b>	
				<b>66</b>		<b>600</b>	<b>1400</b>	<b>2000</b>	

Continuous Internal Assessment- (CIA) Term End Examination - (TEE)

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## 10. Scheme of Evaluation

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Examination to Master of Commerce (M.COM) Programme is designed to maintain quality and standard. Theory Examination will be conducted by the University in the identified Examination Centres. For the Assignment students may be permitted to write with the help of books/materials for each Course, which will be evaluated by the Evaluators appointed by the University.

### **Scheme of Examinations:**

**Assignment:** 1 assignment for 2 credits are to be prepared by the learners. E.g. If a Course is of Credit 4, then 2 number of Assignments are to be written by the learner to complete the continuous assessment of the course. Assignment carries 30 Marks (Average of Total no of Assignment), consists of Long Answer Questions (1000 words) for each Course.

Assignment 1	Answer any one of the question not exceeding 1000 words out of three questions.	1 x 30 = 30 Marks
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**Term -End Examination:** Students shall normally be allowed to appear for theory examination after completing the Assignments. The Term -End Examination shall Carry 70 Marks and the Question Paper has two Sections: A & B for the duration of 3 hours.

### **QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Maximum Marks: 70**

#### **PART – A (5x5=25 Marks)**

**Answer any five questions out of eight questions in 300 words**

**All questions carry equal marks**

Question Distribution Method:

1. From Block –I
2. From Block –II
3. From Block –III
4. From Block – IV
5. From Block – V
6. From any Block
7. From any Block

8. From any Block

**PART – B (3X15=45 marks)**

**Answer any three questions out of five questions in 1000 words**

**All questions carry equal marks**

9. From Block -I

10. From Block -II

11. From Block – III

12. From Block –IV

13. From Block -V

**Passing Minimum:** The candidate shall be declared to have passed the examination if the candidate secures not less than 33 marks in the Term End Examinations (TEE) in each theory paper and secures not less than 13 marks in the Continuous Internal Assessment (CIA) and overall aggregated marks is 50 marks in both external and internal taken together.

Continuous Internal Assessment (CIA)		Term End Examination (TEE)		Overall Aggregate Marks	Maximum Marks
Minimum Pass Mark	Maximum Mark	Minimum Pass Mark	Maximum Mark	CIA + TEE	
13	30	33	70	50	100

**Classification of Successful Candidate**

Candidates who pass all the Courses and who secure 60 per cent and above in the aggregate of marks will be placed in the First Class. Those securing 50 per cent and above but below 60 per cent in the aggregate will be placed in the Second Class.



## M.Com - I Year Syllabus

### Semester - I

**Course Title : ACCOUNTING FOR MANAGERS**

**Course Code : MCOS 11**

**Course Credit 4**

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### **COURSE OBJECTIVES**

- CO1. To study the fundamental of accounting systems and draw knowledge in accounting standards for presenting in the books of accounts. Acquaint knowledge in accounting cycle based on double entry system and interpretate the final accounts so as to know the financial position of the business
- CO2. To analyse the accounting statement of an organisation to know financial situation in progressive financial year.
- CO3. To equip the knowledge in application of cost accounting system including cost sheet, inventory, materials management for reducing cost, maintaining the inventory in economy manner.
- CO4. To imbibe the concept of marginal costing which is used for making decision pertaining to the enhancement of sales, estimating profit, and to study the appropriate profit model. Estimating the various budgets for future progress
- CO5. To inculcate the utilisation of standard costing which assess both estimate and actual value. for rectifying the variance and study the computerised accounting system and its uses for the business units.

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### **COURSE SYLLABUS**

#### **BLOCK 1: Introduction to Accounting**

Introduction to Accounting: Book-Keeping and Accounting Financial Accounting - External and Internal users of Accounting Information - Concepts and Conventions - Double Entry System - Accounting cycle - Financial Accounting – Preparation of Journal, Ledger and Trial Balance - Preparation of Final Accounts –Income Statement and Balance Sheet with Adjustment Entries- Capital and Revenue Accounts and Expenditure and Receipts Accounts.

## **BLOCK 2: Financial Statement Analysis**

Financial Statement Analysis: Horizontal Analysis -- Vertical Analysis of Company – Ratio analysis - Liquidity, leverage, solvency and profitability ratios - Preparation and analysis of Funds flow statement and Cash flow statement.

## **BLOCK 3: Cost Accounting**

Cost Accounting: Classification of Cost - Elements of Costs - Preparation of Cost Sheet - Materials Costs: Materials purchasing, receiving, storing and issuing including pricing of issues - Economic Order Quantity - Overheads - Identifying the overheads with cost centre - Allocation, Apportionment and Absorption.

## **BLOCK 4: Marginal Costing**

Marginal Costing: Concept – Advantages and Disadvantages - Break even analysis – Cost volume profit analysis (CVP) - Application of Marginal Costing Techniques, Fixing Selling Price - Make or Buy, accepting a Foreign Order, Deciding Sales Mix - Budget and Budgetary control – Objectives - Type of budgets – Preparation of Cash, Flexible and Master Budgets – Capital Budgeting.

## **BLOCK 5: Standard Costing and Computerized Accounting**

Standard Costing: Meaning and uses - procedure of setting standards - Variance Analysis - Classification of Variances- Material Cost, Labour Cost, Overhead Cost and Sales Variance - Responsibility Accounting and report writing - Significance of Computerized Accounting System - Pre-packaged Accounting software.

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## **REFERENCES**

1. B. Singh (2020), "Computerised Accounting System Tally.ERP9", Bharat Publications, Chennai.
2. J.K. Mitra (2009), "Advanced Cost Accounting", New Age International Private Limited, New Delhi
3. M C Shukla, S C Gupta & T S Grewal (2019), "Financial Accounting" S. Chand Publishing, New Delhi
4. M.Y. Khan and P.K. Jain, (2017), "Management Accounting: Text, Problems and Cases", 7th Edition, McGraw Hill Education, New Delhi
5. R L Gupta and Radhaswamy (2010) "Advanced Accountancy", Sultan Chand and Sons, New Delhi
6. R S N Pillai and Bagavathi (2010), "Cost Accounting", 6<sup>th</sup> Edition, S Chand Publishing, New Delhi

7. R.S.N. Pillai and V. Bagavathi (2010), "Management Accounting" S Chand, New Delhi
8. S.N. Maheshwari, S.K. Maheshwari & Sharad K. Maheswari, "Financial Accounting", 5<sup>th</sup> Edition, Vikas Publishing, Vikas Publishing
9. S.P. Jain, K.L. Narang Simmi Agrawal & Monika Sehgal (2020), "Financial Accounting" Kalyani Publisher, New Delhi
10. Shukla M.C., Grewal T.S., et al. (2007) "Cost Accounting: Texts and Problems", S Chand & Company, New Delhi

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## WEB RESOURCES

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1. [Book: Accounting in the Finance World - Business LibreTexts](#)
2. [Principles-of-Financial-Accounting.pdf \(ung.edu\)](#)
3. [Management Accounting - Course \(nptel.ac.in\)](#)
4. [accounting for managers nptel - Bing video](#)
5. [Managerial Accounting Video Lectures \(textbooksfree.org\)](#)

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## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to***

- CLO1. Improve the knowledge in applications of accounting and applying it in the business organisations by using appropriate accounting standards and evaluating the financial position of the concerned business in preparing the various financial statements
- CLO2. Diagnose the various financial statement analysis for making decisions and identify the progressive growth of the financial position of the business.
- CLO3. Prepare the costing accounting model with a view to reducing the cost in terms of material and inventory control of the manufacturing sectors
- CLO4. Apply the knowledge in estimating profit and cost with help of applications of CVP analysis for taking appropriate decision making to fix the price on commodity.
- CLO5. Identify the ways to deviation between actual and estimated cost for which making decision to combine the materials for expected output.

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**Course Title : MANAGERIAL ECONOMICS**

**Course Code : MCOS 12**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To equip the students with basic tools of economic theory and demand analysis and its practical applications
  - CO2. To explain law of supply, production factors and illustrate cost analysis and the types of variables, cost output.
  - CO3. To discuss the market structure, pricing, methods of pricing. Illustrate pricing decision and government intervention.
  - CO4. To derive concept, planning, control, measurement and cost volume of profit.
  - CO5. To enumerate national income components, factors affecting national income. Derive fiscal and monetary analysis.
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### **COURSE SYLLABUS**

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#### **BLOCK 1: Overview of Managerial Economics & Demand Analysis**

Managerial economics – meaning, nature and scope – Managerial economics and business decision making – role and responsibility of managerial economist – Fundamental Concepts of Managerial Economics – limitations – Utility analysis – Demand Analysis – Meaning.

#### **BLOCK 2: Supply & Cost Analysis**

Supply: Meaning and determinants, Law and Elasticity of Supply, Equilibrium of demand and supply – Production: factors – Types of production functions – Iso quants – law of variable proportions, Economies and diseconomies of scale – Cost analysis – types – cost – output relationships.

#### **BLOCK 3: Market Structure**

Market structure – Various forms – Equilibrium of a firm – Perfect competition – Imperfect Competition – Monopoly – Oligopoly – Monopolistic competition – Pricing of products under different market structures – Methods of pricing – Factors affecting pricing decision – Differential pricing – Government Intervention and pricing.

## **BLOCK 4: Profit & Cost Volume Analysis**

The concept of profit: Profit planning, control and measurement of profits – Profit maximization – Cost Volume Profit analysis.

## **BLOCK 5: National Income**

National Income – concepts and components – Computation / measurement of national income – difficulties in measurement – Factors affecting national income – inequalities of income – Monetary and Fiscal Policy.

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## **REFERENCES**

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1. Ahuja H.L., Managerial Economics, Latest Edition, S.Chand & Company, New Delhi, 2017.
2. Chaturvedi, Business Economics (Theory & Applications), Latest Edition, IBH, New Delhi, 2012.
3. Joel Dean, Managerial Economics, Latest Edition, PHI Learning Private Ltd., New Delhi, 2008.
4. Justin Paul, Leena, Sebastian, Managerial Economics, Latest Edition, Cengage, USA, 2012.
5. Maheshwari, Managerial Economics, Latest Edition, Sultan & Chand, New Delhi, 2014.
6. Mithani, D.M., Managerial Economics, Latest Edition, Himalaya Publishing House, New Delhi, 2009.
7. Moti Paul S. Gupta, Managerial Economics, Latest Edition, Tata McGraw Hill Publication, New Delhi, 2007.
8. Narayanan Nadar .E and S.Vijayan, Managerial Economics, Latest Edition,, PHI Learning Private Ltd. New Delhi, 2013.
9. Peterson & Lewis, Managerial Economics, 4<sup>th</sup> Edition, Prentice Hall of India Pvt. Ltd. New Delhi, 2003.
10. Sumitrapal, Managerial Economics Cases & Concepts, Latest Edition, MacMillian, Chennai, 2011.

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## WEB RESOURCES

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1. [Free Economics Books Download | Ebooks Online Textbooks Tutorials \(freebookcentre.net\)](#)
2. [MANAGERIAL ECONOMICS - Bing video](#)
3. [\(PDF\) Managerial Economics Textbook | William Harris - Academia.edu](#)
4. [\(PDF\) Managerial Economics: Concepts and Tools \(researchgate.net\)](#)

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## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to***

- CLO1. Summarize techniques of managerial economics appreciate its relevance in decision- making.
- CLO2. Analyze the economics of information and cost analysis and its role in government intervention.
- CLO3. Restate the market structure and its equilibrium of firm to evaluate the pricing of products and methods for government intervention.
- CLO4. Label the concept of profit, planning of profit, measurement to compute the maximization of profit.
- CLO5. Identify the generalizing components of national income and its factors to predict the inequalities of income in policies.

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**Course Title : LEGAL ASPECTS OF BUSINESS**

**Course Code : MCOS 13**

**Course Credit 3**

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**COURSE OBJECTIVES (CO)**

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CO1. To discuss Indian Contract Acts which pointed out various elements / components for valid contract

CO2. To enlighten the Sale of Goods Act 1930 which provide legal framework related to the selling of product from production point to consumption point and its remedies. Further, disseminate the legality of agency and negotiable instruments

CO3. To provide legal framework for formation of a company, interpret in preparing the statutory documents during the formation and preparing legal procedure in recording day to day company activities.

CO4. To point out the various labour laws in which the company can run the business smoothly without legal interruption

CO5. To discuss the rights the consumers, how can lodge the complaints through inputs derived from the Consumer Protection Acts. IPR guide and teach them the copy rights, patent rights as per the Acts.

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**COURSE SYLLABUS**

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**BLOCK 1: Indian Contract Act**

Indian Contract Act 1872: Contract – Meaning – Essential elements of valid contract - Nature of contract – Performance of contract- Discharge of contract - Breach of Contract and the remedies - Quasi contracts - Indemnity and guarantee – Bailment and Pledge.

**BLOCK 2: Sales of Goods Act & Law of Agency**

Sale of Goods Act, 1930- Sale and Agreement to sell - Condition and Warranty, Transfer of Ownership -Performance of Contract of Sale – Remedies for Breach of Contract – Sale by Auction - Negotiable Instruments Act 1881: Kinds of Negotiable Instruments – Parties to Negotiable Instrument – Negotiation, Presentment for Payment – Dishonour, discharge of Negotiable Instrument - Law of Agency: Definition, Kinds of Agents – Agents' Authority – Rights of Agents, Rights and Duties of Principal, Liabilities of Principal – Termination of Agency.

### **BLOCK 3: The Companies Act**

The Companies Act, (Amended) 2013 – Company- definition, meaning, features and types of Companies - Incorporation of a Company - Memorandum of Association, Articles of Association and Prospectus- Management and Meetings - Procedure for Winding up of companies.

### **BLOCK 4: Industrial Law**

Factories Act – importance and salient features - Industrial Disputes Act – importance, salient features and its components - Payment of Wages Act: Components and its implementation social security: Payment of Bonus Act, Maternity Benefit Act and EPF Act.

### **BLOCK 5: Consumer Protection and IPR**

Consumer Protection Act, 1986- its various components - Competition Act, 2000 - Cybercrime and IT Act - Intellectual Property Rights (IPR) – Copy rights, Trade marks, Patent Act.

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### **REFERENCES**

1. Avtar Singh (2016) Company Law. Lucknow: Eastern Book Co.
2. Garg K.C, V.K Sareen, Mahesh Sharma and Chawla R.C. Business Regulatory Framework, New Delhi: Kalyani Publishers
3. Gulshan S.S. & Kapoor G.K. – Business Law Including Company Law – New Age International (P) Ltd.
4. Kapoor, N.D (2014). Business Law. New Delhi: Sultan Chand & Sons.
5. Saravanavel, S. Mohapatra, S.R. and Balakumar, S, S, S. (2014). Business and Corporate Law, Mumbai: Himalaya Publishing House Pvt.Ltd
6. Tulsian, P.C. (2014). Business Laws. New Delhi: Tata McGraw- Hill Publishing Co. Ltd

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### **WEB RESOURCES**

1. [International Business Laws | Download book \(freebookcentre.net\)](#)
2. [\(PDF\) LEGAL ASPECTS OF BUSINESS | saurabh zulkarniwar - Academia.edu](#)
3. [https://www.researchgate.net/publication/343214404\\_Legal\\_Aspects\\_of\\_Business](https://www.researchgate.net/publication/343214404_Legal_Aspects_of_Business)



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## **COURSE OUTCOMES (CLO)**

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### **On completion of this course, learners would be able to**

- CLO1. Improve the basic knowledge on Indian Contract Acts for involving any contracts or agreement in the business
- CLO2. Identify the various legal framework in the Sale of Goods Acts and considering remedial measures, preparing to be an agent who is well known the basic acts and knowing the negotiable instruments and its process under the negotiable Instrument Acts.
- CLO3. Analysis the requirements of statutory documents for formation of company and undertake the day-to-day company affairs.
- CLO4. Apply the legal framework of labours and how can effectively execute as per the law with a view to avoid any labour problems
- CLO5. Diagnose the consumers rights and how can tap the forum while the consumer is deceit and preparing themselves for getting patent, copy rights under IPR act, if they find new things or concepts.

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**Course Title : INTERNATIONAL BUSINESS MANAGEMENT**

**Course Code : MCOS 14**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To acquaint the learners to concept of international business and to emerging global trends in business environment.
  - CO2. To study various theories of international business, and list of agreements which disclose the procedure and impact on international trading activities.
  - CO3. To describe the foreign collaboration and joint venture for various purpose specifically transfer of technology based on industrial policy of nation.
  - CO4. To point out various tariff and non-tariff barrier for international trade and to make out foreign exchange markets
  - CO5. Comprehend international business Conflict, Negotiation & Ethics
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### **COURSE SYLLABUS**

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#### **BLOCK 1: International Business**

International Business: Definition, Importance, Nature and Scope -Concept of international business - Classification of international business - Factors influencing international business – Economic, Political, Cultural and policy environment - Regulation of international business- Liberalization of Global business environment.

#### **BLOCK 2: Trade Theory & Trade Agreement**

International Trade Theory Overview - Mercantilism- Absolute advantage –Comparative Advantage - Heckscher- ohlin theory-the new trade theory – National competitive advantage - Porters Diamond – WTO and role in world trade - Structure of various regional economic agreements such as ASEAN, SAARC / SAPTA, NAFTA, EC - their procedure and impact on the trading activities of the member states.

#### **BLOCK 3: Foreign Collaborations and Joint Ventures**

Foreign Collaborations and Joint Ventures - Industrial policy and foreign direct investment in the World Economy - Horizontal and Vertical Foreign Direct Investment and its advantages - Kinds of collaboration and joint ventures – Negotiating foreign collaboration / joint venture– Drafting of agreement – Restrictive clauses in the foreign

collaboration / joint venture – UN Code of conduct of transfer of technology – Indian joint ventures abroad.

#### **BLOCK 4: World Trade & Foreign Exchange**

World Trade in Goods and services – Major trends and developments – World Trade and Protectionism – Tariff and Non-Tariff barriers - Movements in Foreign Exchange and Interest rates and their impact on Trade and Investment flow – Functions of Foreign Exchange Market.

#### **BLOCK 5: Conflict, Negotiation & Ethics in International Business**

Conflict in international business- Sources and types of conflict – Conflict resolutions – Negotiation - Drafting of arbitration agreements – Procedure for international commercial arbitration - International Business and Ethics, National Differences in Ethics, Ethical issues in international business – Ethical decision making.

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#### **REFERENCES**

1. Aravind V. Phatak, Rabi S. Bhagat and Roger J. Kashlak (2008), International
2. Crane, A. and Matten, D., 2007. Business Ethics. 2nd edition.
3. Education Asia, New Delhi, 13th editon.
4. John D. Daniels and Lee H. Radebaugh (2010), International Business, Pearson
5. K. Aswathappa (2008), International Business, Tata Mc Graw Hill.
6. Management, Tata Mc Graw Hill, 2nd edition.
7. Oded Shenkar and Yaong Luo, International Business, John Wiley Inc, Noida, 2<sup>nd</sup> edition, 2007.
8. Gupta C.B, .International Business, S Chand & Company revised 2020

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#### **WEB RESOURCES**

1. [International Business Lecture Notes | Download book \(freebookcentre.net\)](#)
2. [INTERNATIONAL BUSINESS MANAGEMENT \(ascdegreecollege.ac.in\)](#)
3. [\(PDF\) BA7401 International Business Management \(1\) pdf | ASRAF ALI S.R - Academia.edu](#)

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#### **COURSE OUTCOMES (CLO)**

***On completion of this course, learners would be able to***

CLO1. Recite the regulation of international business and its liberalization of global business, diagnose the international business environment

CLO2. Analyse international trade agreements and its procedure for involving international business.

CLO3. Compute the foreign collaboration and its code, restrictive method of joint venture.

CLO4. Identify the major developments in international trade in terms of tariff and non-tariff and calculate the foreign exchange rate under its market movements

CLO5. Detect the various current issues, negotiation and ethics in international business.

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**Course Title : STATISTICS FOR BUSINESS DECISIONS**

**Course Code : MCOSE – 11**

**Course Credit 4**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To interpretate the quantitative techniques methods which use of administrative and operational problem solving and decision-making
  - CO2. To make out the probability and its theoretical distribution for measuring the risk factors
  - CO3. To derive testing the samples and classification which is used in estimating or measuring variation between objects or groups
  - CO4. To provide a meaningful conceptual framework for important decision making.
  - CO5. To describe interpolation and extrapolation which is estimating hypothetical values for different purposes
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### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction**

Meaning of Quantitative Techniques – Role of Quantitative Techniques - Advantages and Limitations of Quantitative Techniques - Correlation Analysis – Simple – Partial and Multiple - Regression Analysis – Time Series

#### **BLOCK II: Probability and Distribution**

Probability – Problems applying Additional and Multiplication Theorem - Mathematical Expectations – Theoretical Distributions - Binomial Distribution - Poisson distribution - Normal Distribution (Simple problem applied to Business)

#### **BLOCK III: Testing of significance**

Significance Tests in Small Samples ( t test) – Testing the significance of the mean of a random sample - Testing difference between means of two samples (Independent and Dependent Samples) - Chi-square test- Analysis of Variance (One way and two way classification).

## **BLOCK IV: Decision Theory**

Decision Theory - Meaning – assumptions – features - steps in construction decision tree - Calculation of co-efficient of variation of a project - Standard deviation and variance of a project – Bayes' theorem

## **BLOCK V: Interpolation and extrapolation**

Interpolation and Extrapolation – Methods of Interpolation - Binomial Expansion Method – Newton's Method - Lagrange's Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables.

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## **REFERENCES**

1. Gupta S P (1995), Statistical Methods, Sultan Chand & Sons, New Delhi
2. Gurusamy S, (2018), Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.
5. Hooda, R.P (2010), Statistics for Business and Economics, Macmillan, New Delhi.
6. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi
7. Levin, Richard I. and David S Rubin (2010), Statistics for Management, Prentice Hall, Delhi.

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## **WEB RESOURCES**

1. [Business Statistics | Download book \(freebookcentre.net\)](#)
2. [Microsoft Word - mc-106.doc \(ddegjust.ac.in\)](#)
3. [Statistics \(textbooksfree.org\)](#)

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## **COURSE OUTCOMES (CLO)**

***On completion of this course, learners would be able to***

- CLO1. Articulate the quantitative methods and its technique used by the business world for problem solving and decision-making.
- CLO2. Summarize distribution tools testing and measure of the likelihood of an event occurring in an experiment. in samples.

CLO3. Interpret statistical hypothesis speculation testing for examining the experiment information

CLO4. Apply the concept of decision theory, how business unit make decisions and the market trend to make better commercial judgments

CLO5. Identify the estimate hypothetical values for a variable based on other observations for business decision

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## Semester - II

**Course Title** : ADVANCED FINANCIAL MANAGEMENT  
**Course Code** : MCOS 21  
**Course Credit** 4

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### **COURSE OBJECTIVES (CO)**

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- CO1. To study to maximize shareholder's wealth and minimise the risk for which employ the financial tools in changing scenario of Financial Management
- CO2. To examine the various source of finance and what are factors affecting the source of finance, needs of maintaining optimum working capital of an organisation.
- CO3. To illustrate cost management system including inventory control and receivable management.
- CO4. To acquaint the learners with types of leverages, appropriate capital structure which proved by the various theories.
- CO5. To develop in preparing capital budgeting to find out the profitable capital expenditure
- 

### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Financial Management**

Financial management: Objectives, Scope, Uses and Functions– Profit maximization vs Wealth maximization- Finance Functions – Role of Finance Manager – Liquidity vs Profitability- Risk and return trade off – Methods & tools of financial management - Time value of Money – Methods of analysis - Discounting and compounding techniques - Financial Information System – Changing scenario of Financial Management in India (Theory)

#### **BLOCK II: Sources of Finance**

Sources of Finance: Short Term and Long-Term Finances - Purpose - Innovative sources of Financing – Factors determining the source of finance - Concepts of working capital –Types-Significance – Determinants of working capital - Issues and Methods of estimating working capital – Operating Cycle Method – Working Capital Ratios



### **BLOCK III: Receivables Management**

Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis - Decision tree Analysis of credit granting – monitoring & control of receivables - Inventory management: Objectives of inventory management – Techniques of Inventory management – EOQ – ABC analysis – Inventory Turnover Ratios – JIT – VED analysis – FSN analysis - Perpetual Inventory system – Automatic Order system – Input- Output ratio analysis

### **BLOCK IV: Cost of Capital & Capital structure**

Leverage- Types - Operating Leverage –Financial Leverage – Degree of Operating leverage / Financial Leverage- Combined leverage – EBIT/EPS Analysis - Cost of Capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital - Capital structure: Designing capital structure – - Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories - Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani -Miller theories (Theory & Problems)

### **BLOCK V: Capital Budgeting Techniques**

Capital Budgeting: Nature - Objectives – Process- factors influencing capital budgeting decisions - Identifying relevant cash flows - Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return – Comparison of DCF techniques - Project selection under capital rationing – Inflation in capital budgeting – Risk analysis in capital budgeting (Theory & Problems)

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1. [International Financial Management | Download book \(freebookcentre.net\)](#)
  2. [Final-Paper14.pdf \(icmai.in\)](#)
  3. [ACCA P4 - Advanced Financial Management Study Text 2016 \(booksg.com\)](#)
  4. [427578457-Pandey-I-Financial-Management-11ed-2018-pdf.pdf - Google Drive](#)
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## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to:***

- CLO1. Improve the application of knowledge on theoretical framework of financial management in business unit deriving tools and techniques of finance.
- CLO2. Identify the sources of finance available to a business and evaluate appropriate sources of finance for a business project Report
- CLO3. Analysis the receivable which is to optimize the return on investment on these assets and diagnose the perpetual inventory management system of organisation
- CLO4. Evaluate the cost structure of business concern and use the cost of capital as one of the financial metrics they consider in evaluating companies as potential investments.
- CLO5. Identify the key elements of the capital budgeting process and calculate, interpret, and evaluate the various methods of capital budgeting

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**Course Title : APPLIED COSTING**

**Course Code : MCOS 22**

**Course Credit 4**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To provide knowledge correctly analyze the cost of both the process and operations and enumerate the concepts of cost control and cost reduction
  - CO2. To acquaint the learners the need for a proper material and labour control system
  - CO3. To describe the principles and methods of allocation, apportionment and re-apportionment of overhead
  - CO4. To explain the cost at every stage of production and this fulfils by the process costing method
  - CO5. To describe cost management and its method of application.
- 

### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Cost Accounting**

Cost Accounting – Meaning and Definition – Nature and significance of Cost Accounting  
- Implementation of Costing System – Practical difficulties in implementation –  
Essentials of good Costing System - Elements of Cost – Cost Concepts and preparation  
of Cost Sheet – Methods of Costing

#### **BLOCK II: Material and Labour Costing**

Material/Inventory control techniques - Accounting and control of purchases- Storage  
and Issue of materials - Methods of pricing of materials issues — FIFO, LIFO, Simple  
Average - Weighted Average, Replacement, Standard Cost, Treatment of Material  
Losses – Labour Costing - Types of Labour Cost – Methods of time keeping – Idle Time  
- Overtime – Labour Turnover - Preparation of Pay Roll – Wage Payment and Incentive  
System

#### **BLOCK III: Overheads Costing**

Overhead – Meaning and Classification of Overheads – Departmentalization of  
Overheads - Allocation - Apportionment – Re-apportionment- Absorption of Overhead  
Cost - Difference between Cost Allocation and Apportionment and Reapportionment –  
treatment of over and under Absorbed Overheads

## **BLOCK IV: Process costing**

Process costing – Comparison between Joint Costing and Process Costing - costing procedure under Process Costing - Process Losses – Inter Process Profit – Equivalent Production - Methods of Computing Equivalent Units- Evaluation of equivalent production– Joint product and by products costing

## **BLOCK V: Cost Management**

Cost Management – Cost Reduction and Cost Control - Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes - Activity Based Costing – Target costing – KAIZEN

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## **REFERENCES**

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
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5. Reddy T S and Hari Prasad Reddy, (22018), Cost Accounting, Margham Publications, Chennai

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## **WEB RESOURCES**

1. Cost Accounting Course Material | Download book (freebookcentre.net)
2. <https://vdocuments.net/costing-bookpdf.html?page=21>
3. [\(PDF\) COST and MANAGEMENT ACCOUNTING | Joinal Abedin - Academia.edu](#)
4. [FULL BOOK PP-CMA-2017-JULY 4.pdf \(icsi.edu\)](#)

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## **COURSE OUTCOMES (CLO)**

***On completion of this course, learners would be able to:***

CLO1.Gain knowledge about basic concepts of cost accounting, its elements and different types of cost classification and also various emerging concepts of cost accounting.

CLO2.Illustrate to solve Material Costing, Labour Costing, and Cost Sheet

CLO3.compute the overhead cost, which is allocated, apportioned for fix the cost in each category so as to making appropriate decision in this regard

CLO4.Acquire decision making skill in process costing in each stage where he or she can function effectively as a professional.

CLO5.Evaluate about cost accounting for cost management, planning and control through target costing, Kaizen and activity-based costing

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**Course Title : INTERNATIONAL BANKING**

**Course Code : MCOS 23**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To make the learners aware of international banking system.
  - CO2. To explain the foreign exchange market and exchange rate determination
  - CO3. To analyze functions of International Financial Institutions which financial supports to the member nations for their economic development.
  - CO4. To discuss the support of international banks and assess the various Sources of Foreign Exchange for regulating the international financial market
  - CO5. To calculate common measures of foreign exchange risk and identify the different currency regimes and measure the gains/losses from engaging in speculative and arbitrage activities.
- 

### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to International Banking**

Concept of Money Market - Developed and Less developed Money Market - Their Characteristics & Importance - International banking - Domestic Banking – Foreign Trade Financing - International Financial Transactions: Lending and Borrowing across border Indian Banking: Reserve Bank of India- Functions, Monetary and Credit Policy and Evaluation - Banking Reforms in India

#### **BLOCK II: Foreign Exchange**

Foreign Exchange: Market rate and Currency – Exchange rate determination under Fixed exchange rate and Floating exchange rate regimes - Determination of exchange rates: Spot and Forward – Basic exchange arithmetic - Forward Cover and Hedging - Federal Reserve System- Origin, Organizational Structure and Working, Commercial Banking in USA

#### **BLOCK III: International Financial Institutions**

International Financial Institutions and Functions: World Bank – IMF - Asian Development Bank – International Financial Corporation – importance and functions - International Development Association - European Monetary Union- European Central Bank-FEMA

## **BLOCK IV: Sources of Foreign Exchange**

Sources of Foreign Exchange – Export Earnings – Invisible Export Earnings - Role of NRI Remittances – Foreign Direct Investment – Foreign Institutional - Investment External Commercial Borrowings – Global Depository Receipts – Offshore Borrowings

## **BLOCK V: FOREX Management**

Foreign Exchange Management – introduction and functions - Composition of Foreign Exchange Reserves: Foreign Currencies – Gold and SDR - Current Account Convertibility – Capital Account Convertibility and Precautions

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## **REFERENCES**

1. International Banking – IIB - 2018
2. International Corporate Finance – IIB
3. Sayers R.S. – Modern Banking
4. Basu S.K. – Contemporary Banking Trends
5. Frederic S. Mishkin, —Understanding Financial Crisis: A Developing Country
6. Perspectivell, In, Michael Bruno, ed. Annual World Bank Conference on Development EconomicsII, 1996.
7. Introduction to Foreign Trade, Foreign Exchange Risk Management – IIB
8. Machenize K. – Banking Systems of Great Britain, French, Germany and U.S.A.
9. Goswami V.K. – International Banking

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## **WEB RESOURCES**

1. [Document \(nou.edu.ng\)](http://nou.edu.ng)
2. [Free Banks and Banking Books Download | Ebooks Online Textbooks \(freebookcentre.net\)](http://freebookcentre.net)

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## **COURSE OUTCOMES (CLO)**

***On completion of this course, learners would be able to:***

- CLO1. Describe the reforms and other developments in the International Banking System
- CLO2. Demonstrate the foreign exchange market and exchange rate determination on the impact of international trade
- CLO3. Evaluate the role of international banking which supports to the member nations to boost up the economy.

CLO4. Elaborate the various Sources of Foreign Exchange for regulating the International Financial Markets by assessing FDI, GDR and so on

CLO5. Illustrate the use of foreign exchange and currency to achieve a desired level of foreign exchange exposure

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**Course Title : ORGANIZATIONAL BEHAVIOUR**

**Course Code : MCOS-24**

**Course Credit 3**

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**COURSE OBJECTIVES (CO)**

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CO1. To enable the learners' basic aspects of organizational behaviour in current scenario

CO2. To helps learners' perceptions, Learning, attitude and approaches of the organization

CO3. To furnish personality and motivation

CO4. To discuss the appropriate organizational structure and change to the organisation

CO5. To improve the ability of learners in the concept of leadership and communication which are essential to the growth of the organization

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**COURSE SYLLABUS**

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**BLOCK I: Introduction to Organizational behavior**

Organizational behavior - Definition, Nature and Importance Historical Background of Organizational Behaviour - Relationship between Organizational Behaviour and the individual - theoretical framework (Cognitive, behaviouristic and cognitive) Limitations of Organizational Behaviour – cotemporary development in OB

**BLOCK II: Perception, Learning and Attitude**

Perception - importance and factors influencing Perception, Interpersonal Perception - Learning – Classical, Operant & 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

**BLOCK III: Personality & Motivation**

Personality – Types-Factors Influencing Personality Theories – Trait Theories – Big Five Personality Model - Significant Personality Traits Suitable to the Workplace (Personality & Job Fit Theory) Personality Test & Their Practical Applications - Motivation – Definition & concept of Motive & Motivation- Theories of Motivation - Contemporary Theories – Equity Theory of work motivation.

## **BLOCK IV: Organizational Change**

Organizational Structure Formation – groups in Organizations - Influence Group Dynamics - Organizational Change – Meaning, Definition and Nature of Organizational Change - Types of organizational change - Resistance to Change - Overcome the Resistance to Change - approaches to Organizational Change - Kurt Lewins three step model - Kottlers 8 steps plan for implementing change

## **BLOCK V: Leadership & Communication**

Leadership – Concept of Leadership, Styles and Trait Approach - Contingency Approach Contemporary Leadership - Meaning and Significance - Communication – Function, Process and Barriers - Stress Management – Stressors in Workplace – Managing Workplace Stress

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## **REFERENCES**

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3. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
4. Pardeshi.P.C . Organizational Behaviour, Everest Publication
5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi
6. Robbins&Stephen, Organizational Behaviour, Pearson Publication
7. Sekaran, Organizational Behaviour, Text & Cases Tata McGraw Hill
8. Uma Sekaran, Organizational Behaviour, Tata McGraw Hill

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## **WEB RESOURCES**

1. [Organizational Behavior | Download book \(freebookcentre.net\)](#)
2. [BUS 727 Organisational behaviour.pdf \(nou.edu.ng\)](#)
3. [ORGANIZATIONAL BEHAVIOUR - Bing video](#)

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## **COURSE OUTCOMES (CLO)**

***On completion of this course, learners would be able to:***

- CLO 1. Gain a comprehensive understanding of the concept of Organizational Behaviour and Relationship to other fields and Learning.
- CLO 2. Develop the knowledge the Attitude, changing of attitude and aspects of learning and personality

CLO 3. Demonstrate knowledge and understanding of the methods used to assess personality and motivation theory.

CLO 4. Discuss change management as it functions in organizational behaviour and organizational structure and change

CLO 5. Improve their ability in leadership and communication which operates in organizational behaviour

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**Course Title** : ENTERPRISE RESOURCE PLANNING (ERP)

**Course Code** : MCOSE- 21

**Course Credit** 3

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### **COURSE OBJECTIVES (CO)**

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CO1. To discuss the evaluation of ERP, systems, technology, and the background of ERP

CO2. To teach the various aspects of business processes under ERP

CO3. To explain about MIS, EIS, SCM and CRM which are related technologies of ERP and its implementation

CO4. To spell about BPR and various roles of IT in BPR, in the organisation systems

CO5. To imbibe the ERP system implementation and systems developments for business process

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### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Enterprise Resource Planning**

Definition of enterprise - Enterprise Resource Planning - Evolution of ERP Systems - Material Requirement Planning - Manufacturing Requirement Planning – Trends - Systems And Technology Background - ERP Systems Background – Objectives - Benefits and Challenges in ERP - ERP Data Input - ERP Output Capabilities – Technology-Enables Vs. Clean Sheet Re-Engineering - Specialties in ERP Systems - Tangible and Intangible Benefits - Major ERP Vendors.

#### **BLOCK II: Business Processes**

Business Processes - ERP Software Changes - Designing ERP Systems - Choosing Standard Models - Artifacts and Processes for ERP Systems - Client-Server Architecture for ERP - ERP: Application Architectures - Cross Functionalities - Application Integration

#### **BLOCK III: ERP and Related Technologies**

ERP and Related Technologies ERP - Business Process Reengineering (BPR) - Management Information System (MIS) - Executive Information System (EIS) - Decision support System (DSS) - Customer Relation management (CRM) - Supply Chain Management (SCM) - E-Procurement - E-Logistics - Internet Auctions - E-markets - Electronic Business Process Optimization - Business Objects in SCM - E commerce -

Back Office and Front Office Functions - Post implementation Issues and Development  
SCM and CRM

#### **BLOCK IV: Business Process Reengineering (BPR)**

Definition and Principles BPR - Role of IT in BPR - IT support for BPR - Strategic Alignment of IT and BPR - Process Engineering - Enterprise Business Processes - BPR and Organizational Restructuring - Organizational Systems - Business Process Integration

#### **BLOCK V: ERP system implementing**

Choosing an ERP system implementing - Big Bang Vs Phased-Identification of Modules - Developing Guiding Principles and Detailed Project Plan - Legacy System Analysis - Mapping into ERP - Project Team Training - User Acceptance - Detailed Design - Customization of ERP - Construction and Testing, Production System Development

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#### **REFERENCES**

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2. Daniel E. O'Leary, (2016), Enterprise Resource Planning Systems, Life Cycle, Electronic commerce, University of Southern California.
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5. Monk (2011), Enterprise Resource Planning, Thomson.
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8. Wisner (2010), Principles of SCM, Thomson Publishers.

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#### **WEB RESOURCES**

1. [enterprise resource planning - Bing video](#)
2. [\(PDF\) Enterprise Resources Planning \(ERP\) | Fatima Borham - Academia.edu](#)
3. [https://www.researchgate.net/publication/336602027\\_Enterprise\\_Resource\\_Planning](https://www.researchgate.net/publication/336602027_Enterprise_Resource_Planning)
4. [ERP - Making It Happen.pdf - Google Drive](#)

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## **COURSE OUTCOMES (CLO)**

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***On completion of this course, learners would be able to:***

- CLO1. Explain the ERP which is integrated the operation process and information technologies flows in an organisation
- CLO2. Appreciate the various aspects of business processes and the application integration.
- CLO3. Clarify the roles of MIS, EIS, SCM and CRM under ERP implementation in an organisation
- CLO4. Assess the BPR which helps the organizations get rid of outmoded business processes, fundamental beliefs and values, and replace them altogether.
- CLO5. Build knowledge and skills for the development and implementation of ERP systems

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### Semester III

**Course Title** : HUMAN RESOURCE MANAGEMENT

**Course Code** : MCOS 31

**Course Credit** 3

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#### **COURSE OBJECTIVES (CO)**

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- CO1. Develop strong association with the concepts and Practices of human resources management that aids to achieve organisational objectives.
- CO2. Create a conceptual understanding of planning, deployment and maintaining of human capital.
- CO3. Recognize the importance of Training-need analysis and designing training programs keeping in view of current and future requirements.
- CO4. Identify the crucial issues in compensation management and study various salary structures. List out various employee retention techniques.
- CO5. Discuss quality of work life, work life balance and theories underlying employee relations to introduce the learners on various aspects of human resources management.

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#### **COURSE SYLLABUS**

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##### **BLOCK I: Introduction to HRM**

Introduction to HRM: Human Resource Management: Meaning, Nature, Objectives, Scope and Functions, - Policy and Procedures of the HRM – Organizing HR - Department Structure and Functions –Managerial and Operating Functions - Nature of HRM: HRM as a Profession –Environmental Influence of HRM - Qualities of HR Manager - Role of HRM Personnel: Line & Staff Roles and Responsibilities of HR Manager/Departments, HR as a factor of Competitive Advantage

##### **BLOCK II: Human Resource Planning, Recruitment & Selection**

Human Resource Planning: Manpower Planning – Strategy consideration of Planning – Job Analysis – Job Specification – Job Description- Approaches to Job Design – Job Simplifications – Job Enlargement – Job Rotation – Job Enrichment- Absenteeism and Labour Turnover - Recruitment: Recruitment Policy - Problems - Source of Recruitment – Recruitment Practices in India - Selection: Selection Process- Selection Methods and

Tests - Placement and Induction - Promotions and Transfers – Demotions and Separations.

### **BLOCK III: Training & Development**

Training and its importance: Training – Need and Importance – Steps in Training Programme – Techniques of Training -Evaluation of Training Programmes - Development: Concept of Management Development Programme – Techniques of Development programmes – Group Discussion- Conferences and Seminar – Case Studies – Role Playing – Business Games – Sensitivity Training – Stages of Career Development.

### **BLOCK IV: Performance Appraisal**

Performance Evaluation: Performance Appraisal – Meaning - Need and Importance – Objectives - Methods of Performance Evaluation: Methods and Modern Techniques of Performance Appraisal – Requisite of Good Appraisal Plan – Problems in Performance Appraisal - Compensation: Compensation Plan – Job Evaluation – Individual – Group – Incentives – Bonus – Fringe Benefits- ESOP (Employee Stock Ownership Plan).

### **BLOCK V: Quality of Work Life**

QWL: Quality of working life – Issues in Quality of Working life – Obstacles in QWL - QC & MBO: Quality Circles –Management by Objectives - Employee Relations: Joint Consultation and Employee Participation in Management Collective Bargaining.

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## **REFERENCES**

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10. Shyamkant Gokhale (2012), Personal Management, latest Edition, Everest Publishing House, New Delhi.

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## WEB RESOURCES

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1. [Free Human Resources And Personnel Management Books Download \(freebookcentre.net\)](#)
2. [01. Human Resource Management author The Open University of Hong Kong.pdf - Google Drive](#)
3. [human resource management - Bing video](#)
4. [pdf \(free-ebooks.net\)](#)

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## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to:***

- CLO1. Summarize the strategies, policies and systems for managing people professionally in the context of rapidly evolving aspirations of individuals and changing business scenarios.
- CLO2. Recommend how the tasks of human resources planning, job analysis, recruitment and selection can be executed. Also apply the same in organizational context.
- CLO3. Appraise various training methods and design a training program.
- CLO4. Evaluate the components of a compensation package, how to structure them, and develop a company's compensation policy.
- CLO5. Apply different labour laws for harmonious employee-management relations.

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**Course Title : BUSINESS RESEARCH METHODS**

**Course Code : MCOS 32**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. Explain research, types and process of research and identify the problems. Discuss the significance of research in social sciences and illustrate formation hypothesis
- CO2. Discuss methods of sampling design and various techniques used for constructing scale
- CO3. Explain different methods of collecting data; differentiate between primary and secondary data. State advantages and limitations of schedule and questionnaire
- CO4. Explain test of significance and techniques used for parametric and non-parametric test
- CO5. Discuss the significance of report writing, the procedure for writing the report and ethical issues in research
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### **COURSE SYLLABUS**

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#### **BLOCK I: Research-An Introduction**

Research: Meaning – Scope and Significance – Types of Research – Research Process -Problems in Research – Significance of Research in Social Sciences - Identification –Selection and formulation of problem – Review of Literature -Research Hypothesis –Meaning – Sources – Types - Formulation of Research Design – Features o Explain research, types and process of research and identify the problems. Discuss the significance of research in social sciences and illustrate formation hypothesis

#### **BLOCK II: Sampling Design & Techniques**

Sampling Design: Senses Method and Sampling Method – Principles of Sampling - Methods of Sampling –Probability and Non-Probability Sampling Methods - Selection of a sample – Size – Criteria of Good Sample Design -Scaling Techniques: Meaning Types of Scale - Scale Construction Techniques.

### **BLOCK III: Data Collection**

Data Collection: Types of Data – Sources of Data – Primary Data and Secondary Data - Data Collection Methods – Observation – Survey – Questionnaire – Interview Schedule - Effective in Interview Techniques and Limitations of Interview-Constructing Questionnaire – Format of Good Questionnaire – Advantages and Limitations of Schedules and Questionnaire - Pilot Study- Analysis and Processing of Data: Meaning – Editing – Coding and Tabulation –Diagrams.

### **BLOCK IV: Parametric & Non - Parametric Tests**

Tests of Significance – Assumption about parametric and non-parametric tests - Parametric Tests –Chi Square, T-Test, F-Test and Z Test - Non-Parametric Tests UTests– Kruskal Wallis – Introduction to ANOVA – One Way –Two Way –Multivariate Analysis –Correlation and Regression only - Role of Software packages

### **BLOCK V: Report Writing & Ethical Issues in Research**

Report Writing: Significance-Tests in Report Writing –Layout of report – Types of Reports - Oral Presentation –Mechanics of writing Research Report –Norms for using tables – Charts and Diagrams – Appendix – Index and Bibliography - Ethical issues in Research.

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5. Panneerselvam, R., (2010), Research Methodology, latest Edition, Prentice Hall of India, New Delhi,
6. Gupta S L (2017), Business Research Methods, latest Edition, McGraw Hill, India
7. Ranjit Kumar (2014), Research Methodology, latest Edition, Sage, India

8. Mukul Gupta & Deepa Gupta (2013), Research Methodology, latest Edition, PHI, India.

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1. [\(PDF\) Business Research Methods 12th Edition | Arman Hossain - Academia.edu](#)
2. [BUSINESS RESEARCH METHODS free ebooks and study materials - Bing video](#)
3. [Business Research Methods \( PDFDrive.com \).pdf \(gitamskadapa.org\)](#)

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## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to:***

- CLO1. Comprehend the methods and techniques used in research and provide with the knowledge and skill to undertake research.
- CLO2. Examine various methods of sampling techniques and the procedure to construct a scale
- CLO3. Analyse different techniques to collect data and suitability of such tool for presenting data.
- CLO4. Interpret the result of statistical parametric and non-parametric techniques for analysis of research data
- CLO5. State the significance of report writing and illustrate the format of report and the ethical issues in research

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**Course Title : INSURANCE AND RISK MANAGEMENT**

**Course Code : MCOS 33**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To familiarize the learner's competence in Insurance at an advanced level
  - CO2. To focus on increasing proficiency on the principles of life insurance and types of policies, premium and surrender
  - CO3. To impart knowledge on the principles of general insurance and types of policies and preparation of relevant documents
  - CO4. To imbibe the regulations of IRDA
  - CO5. To make out on the various aspects of risk management related to the Individual and Corporate Insurance Customers
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### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Insurance**

History of Insurance in world and India- Need for Insurance – Nature and Working of Insurance - Major Types of Insurance and their Features – Importance of Insurance Industry - Role of Insurance in Economic Development – Insurance and Social Security - Reforms in the Insurance Sector- IRDA- Privatization and Liberalization in India - Indian Insurance Market- New Entrants to the Indian Insurance Market

#### **BLOCK II: Principles of Life Insurance**

Nature of Life Insurance-Principles of Insurance - Life Insurance Product – Various Schemes – Characteristics of an Insurable risk - Role of Insurance- Factors influencing Demand for Insurance - First Premium –Renewal – Mode of Premium Payment – Limited Period Payment and Single Premium - Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus – Surrender Value

#### **BLOCK III: Introduction to General Insurance**

General Insurance- Concept and Need- Essential Features and Requirements of Fire Policy, Loss of Profits Policy, Marine Cargo Policy, Marine Hull Policy and Motor Insurance Policy including Vehicle and Third Party Insurance- Miscellaneous Policies like Personal Accident, Fidelity Guarantee, Health & Medi-claim, Burglary and Loss of Baggage- Co-insurance, Double Insurance and Re-insurance- General Insurance

Cover Notes – Certificates of Insurance – Open Policy – Floater – Excess – Franchise – Claims – Salvage – Coinsurance Loss: Total Loss, Actual or Constructive Loss- Valued Policy – Agreed Value – Full Value – First Loss – Increased Value – Insurance Time or Institute Cargo Clauses – Solatium

#### **BLOCK IV: Insurance Regulatory and Development Authority**

Insurance Market - Public Sector Pioneers in Life and General Insurance Activities - Role of Insurance Agents and Brokers – Surveyors – Medical Examiners – Third Party Administrators - Regulators: Insurance Regulatory and Development Authority (IRDA) of India- Insurance Councils – Ombudsmen – Educational Institutes – Councils – Tariff Advisory Committee - Insurance Pricing: Factors and Determinants

#### **BLOCK V: Insurance Customers**

Individual and Corporate Insurance Customers – Nature of Insurance Customers - Investment or Risk Management – Compulsion Vs Voluntarism- Ethical Behavior – Risk Management Attitude- Control of Risk- Avoidance, Prevention, Reduction, Retention or Transfer - Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

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#### **REFERENCES**

1. Alka Mittal and Gupta S L (2016), Principles of Insurance and Risk Management, Sultan Chand & Sons, New Delhi
2. Harrington/Niehaus, (2013), Risk Management and Insurance, Tata McGraw Hill, India.
3. Mishra M N (2015), Insurance-Principles and Practice, S. Chand & Company, New Delhi.
4. Nalini P.Tripathy and PrabirPai, (2010), Insurance: Theory and Practice, PHI, India
5. Periasamy P (2016), Principles and Practice of Insurance, Himalaya Publishing House.
6. Rob Thoys, (2012), Insurance Theory and Practice, Routledge, UK.
7. SahooS S and Das S C (2018), Insurance Management, Himalaya Publishing House, Mumbai.

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#### **WEB RESOURCES**

1. [Basics Of Banking And Insurance | Download book \(freebookcentre.net\)](#)

2. [INSURANCE AND RISK MANAGEMENT free ebooks and study materials - Bing video](#)
  3. [document.pdf - Google Drive](#)
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### **COURSE OUTCOMES (CLO)**

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***On completion of this course, learners would be able to***

CLO1. Demonstrate knowledge of the Insurance at an advanced level

CLO2. Describe the basic Insurance, rules, policy, Risk in the workplace, etc

CLO3. Gain knowledge on the principles of life insurance and types of policies

CLO4. Understand the nature and types of non-life insurance policies

CLO5. Familiarize on the various aspects of risk management

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**Course Title : ADVANCED CORPORATE ACCOUNTING**

**Course Code : MCOS 34**

**Course Credit 4**

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### **COURSE OBJECTIVES (CO)**

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CO1. To impart knowledge on the basic concepts of corporate accounting especially consolidation of companies.

CO2. To gain ability to solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts

CO3. To get an idea about accounts of Banking and Insurance Companies and it's the procedures of accounting.

CO4. To give a comprehensive view of Double Accounting System to develop skills in the preparation of these accounting statements

CO5. To acquaint the learners regarding the various types of corporate accounting as per the National and International Accounting Standards

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### **COURSE SYLLABUS**

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#### **BLOCK I: Advanced Company Accounts**

Amalgamation Accounts - Absorption Accounts - External reconstruction and internal reconstruction - Preparation of Scheme of internal reconstruction-share buy-back- Accounting entries for Buy-back of shares

#### **BLOCK II: Holding and Liquidation Accounts**

Holding Companies' Accounts: Introduction-Advantages-Disadvantages-Wholly –owned Subsidiary Companies-Partly –owned Subsidiary Companies - Principles of Consolidation-Elimination of Investment in Shares-Minority Interest-Cost of Control-Capital and Revenue Profit-Revaluation of Assets and Liabilities- Contingency Liabilities-Unrealized Profit-Current Accounts-Bonus Shares-Treatment of Dividend- Debentures, Preference Shares -Sales of Shares-Consolidated Profit and Loss Account (Except inter-company holdings and chain holding) - Liquidation of Company: Preparation of Statements of affairs including deficiency/surplus account



### **BLOCK III: Accounts of Banking and Insurance Companies**

Accounts of Banking Companies: Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans, Commission and Payment of Dividend-Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit-Profit and Loss Account-Balance Sheet - Money at Call and Short Notice – Advances-Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments-Slip System -Accounts of Insurance Companies: Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted - Balance Sheet - Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts

### **BLOCK IV: Double Accounting System**

Double Accounting System: Introduction- types -Advantages and Disadvantages -Accounts of Electricity Companies-Depreciation-Contingencies, Development, General, Tariff and Dividend Control Reserve -Remuneration – Reasonable Return-Capital Base-Clear Profit-Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet - Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewal

### **BLOCK V: Recent trends In Accounting**

Accounting Standards – Indian and International Accounting Standards – Inflation Accounting - Human Resource Accounting - Social Accounting – Value added statement - Economic Value-added statement - Brand valuation and accounting - Accounting in computerized environment (Theory only)

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### **REFERENCE**

1. Arulanandam, M.A. and Raman, K.S (2009), Advanced Accounting, Himalaya Publishing House, Mumbai
2. Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand & Sons, New Delhi
3. Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana
4. Pillai R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, S.Chand & Company Private Limited, New Delhi.

5. Rajasekaran, Vand Lalitha, R. (2011), Advanced Accounts, Pearson. New Delhi
6. Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications, Chennai

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## WEB RESOURCES

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1. [Company Accounting Course Material | Download book \(freebookcentre.net\)](#)
2. [Corporate Accounting Study Materials - CORPORATE ACCOUNTING Prepared by Dr. N. Saravanan Assistant - StuDocu](#)
3. [advanced corporate accounting - Bing video](#)

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## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to***

- CLO1. Calculate the corporate accounting especially consolidation of companies which includes amalgamation, absorption, internal and external reconstructions.
- CLO2. Prepare the accounts of Holding and liquidation of companies and its proceedings
- CLO3. Clarity about the accounts of Banking Companies and the Insurance Company accounts and its financial statements
- CLO4. Present the annual final accounts/annual financial statements of public utility undertaking which are undertakings are usually incorporated under Special Acts.
- CLO5. Describe the concept and component of Indian and International Accounting Standard, procedure for other accounting like Inflation Accounting, Human Resource Accounting and Social Accounting

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**Course Title : CUSTOMER RELATIONSHIP MANAGEMENT**

**Course Code : MCOSE-31**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To describe the concept of Customer Relationship Management (CRM) and types and various strategies of Customer viewpoint
- CO2. To measure the customer satisfaction and loyalty in terms of CRM
- CO3. To identify the path of Marketing services and its technological implementation of CRM
- CO4. To explain the feature of E-CRM and Enterprise Marketing Automation tools for augmentation of business
- CO5. To describe the insights of Customer Relationship Management (CRM) and its implementation.

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### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to CRM**

CRM concepts: Theoretical perspectives of relationship -CRM Definitions - components of CRM - Stakeholders in CRM -Significance of CRM -Types of CRM – strategies of CRM - customer life style and customer interaction.

#### **BLOCK II: Customer Satisfaction**

Customer Satisfaction – Significance - Components of Customer Satisfaction - Customer Satisfaction Models - Rationale of Customer Satisfaction and measurement - Customer Loyalty - Customer Loyalty Ladder - -Benefits of Customer Loyalty - Dimensions of Customer Loyalty - Determinants of Customer Loyalty - Drivers of Customer Loyalty.

#### **BLOCK III: CRM in Marketing**

CRM in Marketing: One-to-one Relationship Marketing - Cross Selling & Up Selling - Customer Retention - Behaviour Prediction - Customer Profitability & Value Modeling - Channel Optimization- CRM and Customer Service: The Call Centre - customer interaction, the functionality, technological implementation, what is ACD (Automatic Call Distribution), IVR (Interactive Voice Response), CTI (Computer Telephony Integration)

#### **BLOCK IV: Features of E-CRM**

Features of e-CRM, Advantages of e-CRM, Technologies of e-CRM -Sales Force Automation (SFA) – need and barrier of (SFA) - Field Force Automation - Enterprise Marketing Automation (EMA) Components of EMA, marketing campaign, campaign planning and management, business analytic tools, EMA components (promotions, events loyalty and retention programs), response management.

### **BLOCK V: Implementation of CRM**

CRM Implementation – A comprehensive model - Developing CRM vision and strategy Management support -Pre-implementation - kick off meeting - requirements gathering - prototyping and detailed proposal generation - development of customization - system optimization - follow up.

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### **REFERENCE**

1. Garikaparathi, Madhavi, (2002) CRM – The New Face of Marketing; ICFAI Press, Hyderabad.
2. Chaturvedi, Mukesh and Chaturvedi, Abhinav, (2006) Customer Relationship Management, An Indian Perspective; First Edition, Excel Books, New Delhi.
3. Ramana, V. Venkata, and Somayajulu, G, (2004) Customer Relationship Management, A key to corporate success; First Edition, Excel Books, New Delhi.
4. Jagdish N Sheth, Atul Parvatiyar, Shainesh G, (2014), Customer relationship management : Emerging Concepts, Tools, & Applications, Tata McGraw-Hill Education, New Delhi.

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### **WEB RESOURCES**

1. [customer relationship management - Bing video](#)
2. [CRM-Customer Relationship Management.pdf - Google Drive](#)
3. [Customer Relationship Management \(ku.ac.ke\)](#)

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### **COURSE OUTCOMES (CLO)**

***On completion of this course, learners would be able to***

CLO1. Apply the concept of CRM, the benefits delivered by CRM, the situations in which it is used, the technologies that are deployed.

CLO2. Design CRM strategies by understanding customers' satisfaction and preferences for the long-term sustainability of the Organizations.

CLO3. Implement various marketing and technological tools for data mining and also successful implementation of CRM in the Organizations

CLO4. Recognize about the new trends in e-CRM and its tools challenges, and opportunities for organizations.

CLO5. Gain insight on technology implementations and discuss the various stages in implementation and evaluation under CRM

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## Semester IV

**Course Title** : INVESTMENT ANALYSES AND PORTFOLIO MANAGEMENT  
**Course Code** : MCOS 41  
**Course Credit** 4

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### COURSE OBJECTIVES (CO)

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- CO1. To provide insight about the relationship of the risk and return and with various concepts of investment management
  - CO2. To exhibit the role of Indian stock market and its road map
  - CO3. To examine the economic and industry analysis for measuring the earnings
  - CO4. To familiarise the fundamental and technical analysis of the diverse investment avenues
  - CO5. To know how risk should be measured to bring about a return according to the expectations of the investors applying the various portfolio theories
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### COURSE SYLLABUS

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#### **BLOCK I: Introduction to Investment Management**

Investment – Concept - objectives - factors affecting - Investment Alternatives –bank deposits -LIC schemes - government securities - Mutual Fund Schemes - Post office schemes-provident fund-company deposits-real estate-Gold and Silver - Risk and Return: Concepts of risk and return, measurement of risk in terms of standard deviation and variance, the relationship between risk and return and protection against risk.

#### **BLOCK II: Indian Stock Market**

Indian Stock Market – Primary and Secondary markets – origins, growth, role membership, management - Methods of Trading System in Secondary Markets – Listing requirements and regulation in stock exchange - SEBI regulation towards capital market - Depository Participants.

#### **BLOCK III: Economic & Industry Analysis**

Economic Analysis – Forecasting techniques. Industry Analysis: Industry classification, Industry life cycle – Company Analysis. Measuring Earnings – Forecasting Earnings – Applied Valuation Techniques – Graham and Dodds investor ratios.

#### **BLOCK IV: Fundamental Analysis and Technical Analysis**

Fundamental Analysis - Technical Analysis Tools of technical analysis – Charting methods – Market Indicators - Trend –Trend reversals – Patterns - Moving Average – Exponential moving Average – Oscillators - Market Indicators – Efficient Market theory.

## **BLOCK V: Portfolio Management**

Capital market theory – Efficient set with risk free lending and borrowing – CAPM – APT  
- Evaluation of Portfolio performance – alternative measures and application of evaluation techniques – Portfolio revision.

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### **REFERENCES**

1. Donald E Fischer, Ronald J Jordan, (2012), Security Analysis and Portfolio Management, 6<sup>th</sup> Edition, Pearson, India.
2. Edwin J Elton, Martin J Gruber, Stephen J Brown, William N.Goef Z Mann, (2013), Modern Portfolio Theory and Investment Analysis, Wiley, India.
3. Jones (2012) Investment Analysis and Management, 12th edition, Wiley, India.
4. Kevin, (2011), SAPM, PHI, New Delhi.
5. M. Ranganatham, R. Madhumathi, (2012), Security Analysis and Portfolio Management, 2<sup>nd</sup> Edition, Pearson, India.
6. Prasanna Chandra, (2012), Investment analysis and Portfolio Management, 4<sup>th</sup> Edition, TMH, India.
7. Punithavathi Pandian, (2012), Security Analysis and Portfolio Management, Vikas Publishing House Pvt Ltd, Chennai.
8. Reilly, Brown, (2012), Analysis of Investment and Management of Portfolios, 10<sup>th</sup> Edition, Cengage, India.
9. William. F.Sharpe, Gordon j Alexander & Jeffery V Bailey, (2012), Fundamentals of Investments, Prentice Hall, India.
10. ZVI Bodie, AlexKane, Alan J Marcus, (2019), Investments, McGraw-Hill; Eleventh edition, India.

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### **WEB RESOURCES**

1. [Free Investments Books Download | Ebooks Online Textbooks \(freebookcentre.net\)](#)
2. [Free Stock Trading Books Download | Ebooks Online Textbooks \(freebookcentre.net\)](#)
3. [investment analysis and portfolio management - Bing video](#)

**COURSE OUTCOMES (CLO)**

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***On completion of this course, learners would be able to***

- CLO1. Demonstrate a basic understanding of risk and return and the nuances of investing
- CLO2. Evaluate the system of Indian stock markets and various roles played by the members of stock market as per SEBI guidelines
- CLO3. Gearing up the economic and industry analysis for forecasting the investment avenues
- CLO4. Make out the trading system and helping them to make quality investment decision by applying fundamental and technical analysis.
- CLO5. Make them with various aspects of portfolio management ranging from analysis to performance.

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**Course Title : FINANCIAL MARKETS AND FINANCIAL SERVICES**

**Course Code : MCOS 42**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To provide an idea on the role and functioning of financial market, money market, financial institution and financial products that are traded in such financial markets and institutions associated with financial markets
- CO2. To identify the relevant developments in security markets which includes new issue market and various functions merchant banking in India
- CO3. To gain knowledge in pre-issue and post issue management in the capital market served by the merchant bankers for which the guidelines of SEBI
- CO4. To describe the various financial services offered by the institutions.
- CO5. To clarify the functions and working of stock exchanges
- 

### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Financial Markets**

meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - Money market: meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - Call money market: meaning - features - benefits - Indian call money market - call money rates - Commercial paper market: meaning - features - Satellite Dealers (SDs)

#### **BLOCK II: Capital Market and Merchant Banking**

meaning –characteristics – evolution and growth – new financial instruments – major issues – Capital market instruments – meaning – types – preference shares – equity shares – non-voting equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – New Issues Market (NIM) – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages – risks on debt – role of bond market – price determination – yield of bond: Merchant Banking – merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services

– credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines

### **BLOCK III: Pre-Issue and Post-issue Management**

Pre issue management – functions – categories of securities issue – issue manager – role of issue manager – methods of public issue – book-building – ESOP – OTCEI – Credit Syndication Services -- Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations

### **BLOCK IV: Financial Services**

Leasing: Concept, Types, Legal and Tax Aspects, Hire- Purchase, Lease Structuring - Factoring: Concept and Characteristics, Types of Factoring, factoring in India, Factoring and Bill Rediscounting- Forfeiting: Meaning and Mechanism of Forfeiting - Credit Rating Services: Concept and Types, Function of Credit Rating Agencies- Credit Rating Agencies in India.**BLOCK V: Stock Exchange** – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -dealer trading system – NSMS – ISE – INDONEXT – NSE - venture capital

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### **REFERENCES**

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1. Khan M Y, (2018), 'Financial Services, Tata McGraw Hill, New Delhi
2. Verma J C, (2016), Manual of Merchant Banking-Concepts, Practices and procedures, Bharath Law House, Mumbai
3. Gurusamy S, (2015), 'Merchant Banking and Financial Services', Vijay Nicole Imprints, Chennai
4. Rose, Peter S., And Fraser, Donald R. (2002), 'Financial Institutions: Understanding and Managing Financial Services, Tex Business Publications, New York
5. Kinsella, Ray, (2010), 'New Issues in Financial Services, Powell's Books, Singapore
6. Anderton, Brian, Ed, (2014), 'Current Issues in Financial Services, Macmillan, Mumbai

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## WEB RESOURCES

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1. [Free Finance Books Download | Ebooks Online Textbooks Tutorials \(freebookcentre.net\)](#)
  2. [FINANCIAL MARKETS AND FINANCIAL SERVICES - Bing video](#)
  3. [INTERNATIONAL MERGERS, \(ddegjust.ac.in\)](#)
  4. [805 Financial Markets Management XI.pdf \(cbseacademic.nic.in\)](#)
- 

## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to***

CLO1. Summarize functions of the financial market, money market and financial products for involving the activities in the relevant markets

CLO2. Analyse capital market and its various products and Merchant bankers which provides various services in the financial and money markets

CLO3. Categorise the various functions provided by the merchant bankers including the pre-issue and post – issue management.

CLO4. Explain how the financial services component industries interact and the working mechanism leasing, factoring, credit rating, etc

CLO5. Describe the working of stock exchanges

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**Course Title : STRATEGIC MANAGEMENT**

**Course Code : MCOS 43**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. To expose learners to various perspectives and concepts in the field of Strategic Management
  - CO2. To draw strategic policies plans to take decisions in business-related problems after assessing the environmental studies
  - CO3. To gain knowledge in the principles of strategy formulation and analysis in organizations.
  - CO4. To examine the ways to implement the successful strategies of the business organisation
  - CO5. To discuss the analytical tools in evaluation and control of strategic management
- 

### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to Strategic Management**

Strategic Management: Meaning and definition- Strategic Planning and Strategic Management - Strategic Management process – Mission – Vision and Objectives - Approaches to Strategic Decision Making; Strategic Role of Board of Top Management - Global Strategic Management; Strategic flexibility and learning organization.

#### **BLOCK II: Environment Analysis**

Analysis of Environment and Resources - Environmental Analysis-Industry Analysis-competitive Analysis –Internal Analysis – Constructing Scenarios-Techniques of Environmental Scanning: ETOP, PEST and SWOT – scenario planning - Creating an Industry Matrix.

#### **BLOCK III: Strategy Formulation and Analysis**

Strategy Formulation and Analysis: Strategy Formulation - Strategic factor analysis - corporate level strategy - Global Strategy – Business strategy-TOWS matrix – Strategic Analysis and choice.

## **BLOCK IV: Strategy Implementation**

Strategy Implementation: Structural Implementation - Corporate Culture –Matching Organisation Structure to Strategy - Mergers and Acquisition and Diversification - Strategic Leadership.

## **BLOCK V: Strategy Evaluation and Control**

Strategy Evaluation and Control: Overview – Strategic control process – Operational control Techniques – Dupont control model – Quantitative and qualitative tools – Porters Approach for globalization - Emerging Strategic Management issues- Strategic Information System

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## **REFERENCES**

1. Charles W.L.Hill & Gareth R.Jones (2007), Strategic Management Theory, An Integrated approach, Biztantra, Wiley India.
2. Hill, Charles W.L. and Gareth R. Jones, (2012), Strategic Management: An Integrated Approach, 9th Edition, Cengage Learning, India.
3. Davidson, W.H., (2018), Global Strategic Management, 4th Edition, Macmillan Publishers, India
4. Thompson, Arthur A. and A. J. Strickland (2003), Strategic Management, McGraw Hill, New York.
5. Kazmi, A., (2014), Business Policy and Strategic Management, Third Edition reprint, Tata Mc Graw Hill, New Delhi.
6. Subbarao, (2017), Business Policy and Strategic Management (Text and Cases), Himalaya Publishing House. Reprint Edition.
7. Rao, V.S.P., & Harikumar, V., (2014), Strategic management, First Edition, Excel Books, New Delhi.
8. Wheelen, T.L. & Hunger, J. D., (2012), Essentials o Strategic Management, Fourth Edition, Prentice Hall India, New Delhi.

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## **WEB RESOURCES**

1. [Strategic Management I Lecture Notes | Download book \(freebookcentre.net\)](#)
2. [Strategic-Management-Book.pdf - Google Drive](#)
3. [Strategic Management \(vt.edu\)](#)

4. [\(PDF\) FUNDAMENTALS of STRATEGIC MANAGEMENT Second edition \(researchgate.net\)](#)
  5. [strategic management - Bing video](#)
- 

### **COURSE OUTCOMES (CLO)**

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***On completion of this course, learners would be able to***

- CLO1. Apply strategies and analyze the role of strategist in the business policy of an organization
- CLO2. Analyse the internal and external environment of business for the purpose of effective strategic planning.
- CLO3. Formulate strategic plans for making appropriate business decisions
- CLO4. Devise and implement strategic approaches to manage a business successfully in a global context
- CLO5. Evaluate various strategies to develop effective strategies implementation for an organization.

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**Course Title : ENTREPRENEURSHIP DEVELOPMENT**

**Course Code : MCOS 44**

**Course Credit 3**

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### **COURSE OBJECTIVES (CO)**

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- CO1. Create wisdom in the field of entrepreneurship and classify the types of entrepreneurs.
- CO2. Point out the vital entrepreneurial skills and competencies to run a business profitably.
- CO3. Paraphrase the factors affecting entrepreneurial mobility and issues of entrepreneurship failure.
- CO4. Discover various public/private agencies involving in entrepreneurship development.
- CO5. Illustrate the process of entrepreneurial project development, thereby gaining insight on concepts such as idea generation, feasibility study and elements of business plan
- CO6. To enable learners, have a grasp of various business strategies in general and functional management areas.

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### **COURSE SYLLABUS**

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#### **BLOCK I: Overview Entrepreneurship**

Entrepreneur: Evolution, Meaning and Importance - Factors influencing Entrepreneurship: Psychological, Social, Economic, and Environmental Factors - Differences between Entrepreneur and Intrapreneur -Characteristics of an entrepreneur -Types of Entrepreneur: Based on Type of Business, Based on use of Technology, Based on Motivation, Based on Growth, Based on Stages- New Generation of Entrepreneur.

#### **BLOCK II: Entrepreneurial Competency**

Entrepreneurial Competency- Meaning and Importance- Developing Entrepreneurial Competencies - Entrepreneurial motivation -Entrepreneurial values, Ethics and Attitudes -Risk Taking Behaviour- creativity and entrepreneurship, steps in creativity - Entrepreneur skills: Decision Making and Problem solving.

### **BLOCK III: Entrepreneurial Mobility**

Entrepreneurial Mobility - Factors Affecting Entrepreneurial Mobility -Types of Entrepreneurial Mobility - Barriers to Entrepreneurship - Concepts and Issues of Entrepreneurship Failure.

### **BLOCK IV: Entrepreneurship Development Institutions**

Entrepreneurship Development Support- Agencies for Policy Formulation and Implementation - Agencies supporting Entrepreneurship: SISI, EDII, NIESBD, National Institute of Small Industry Extension and Training- Support of other financial institutions: SFC, SIDCO, TIIC, Women Development Corporations and TAHDCO – DRDA - Marketing support: Export houses- Export oriented zone – Trade houses - E-Commerce.

### **BLOCK V: Project Development**

Idea generation -Feasibility Study- Elements of Business Plan- Preparing an elementary Business Plan - Project preparation: Project Identification- Project Formulation - Project Design- Network analysis- Project Evaluation - Start-Up Policy Framework and Incentives.

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### **REFERENCES**

1. Khanka.S.S, (2014), Entrepreneurial Development, 5<sup>th</sup> Edition, S.Chand Publication, New Delhi.
2. Nuzhath Khatoon, (2016), Entrepreneurial Development, 1<sup>st</sup> Edition, Himalaya Publishing House, New Delhi.
3. Murthy C.S.V. (2011),E-Commerce: Concepts, Models, Strategies, Himalaya Publishing House, New Delhi.
4. Steven Rogers, (2014), Entrepreneurial Finance, 3<sup>rd</sup> edition, McGraw Hill Education, New Delhi.
5. Dr.P.T. Vijayashree & M.Alagammal, (2016), Entrepreneurial Development & Small Business Management, Margham Publication, Chennai.
6. Prasanna Chandra, (1987), Project Preparation, Appraisal and Implementations, Tata McGraw Hill publication, New Delhi.



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## WEB RESOURCES

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1. [Free Entrepreneurship Books Download | Ebooks Online Textbooks \(freebookcentre.net\)](#)
  2. [ENTREPRENEURSHIP DEVELOPMENT - Bing video](#)
  3. [Entrepreneurship Development \(tutorialspoint.com\)](#)
  4. [Entrepreneurial development\(book\) PDF \(slideshare.net\)](#)
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## COURSE OUTCOMES (CLO)

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***On completion of this course, learners would be able to***

- CLO1. Critically analyse the business environment in order to identify business opportunities. Also recall the difference between intrapreneur and entrepreneur.
- CLO2. Demonstrate the ability to discern distinct entrepreneurial traits, ethics and values.
- CLO3. Assess the success and failures of entrepreneurship.
- CLO4. Summarize and categorise the roles of Central/state entrepreneurial development and support institutions.
- CLO5. Apply skills to the systematic process of selection and screening business ideas. Design strategies for successful implementation of ideas and write a business plan.

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**Course Title** : APPLIED E-COMMERCE

**Course Code** : MCOSE- 41

**Course Credit** 3

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### **COURSE OBJECTIVES (CO)**

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- CO1. To gain knowledge in fundamental of E-commerce in which business-related software tools and consumer technologies
- CO2. To explain the application of E-commerce system for different business sectors including to solve the tax problems
- CO3. To interpretate the E-commerce management in which web business model, Hyper market and intelligent system and its related concept.
- CO4. To make clarity in Channel Conflict Management in which learning about internet governance, Online marketing and e-business model.
- CO5. To imbibe the fundamental of Legal Aspects in E-commerce in the modern technological era
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### **COURSE SYLLABUS**

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#### **BLOCK I: Introduction to E-Commerce**

E-commerce Technology: Principles – Potential – Data Warehousing – Temporal Coherency -Networking Infrastructure – Software Tools – IP, TCP HTTP, HTML - Cryptography – Consumer Interface Technologies – OALP & Data mining.

#### **BLOCK II: Applications of E-Commerce**

E-commerce: Effect on job, growth, trade, international co-operation – Tax problems - Applications of E-commerce in different sectors – service, industry, domestic etc., - Multidisciplinary approach to E-commerce – Softwares.

#### **BLOCK III: E-commerce Management**

E-commerce Management: Net Centrism – Navigation – Digital Design - Web Metrics – Business models – Hyper Markets -Intelligent Agents – Auctions – Design, Protocol.

## **BLOCK IV: Channel Conflict Management**

Channel conflict management: Security and Encryption – Abuse and Netiquette – Internet Governance – Economics of E-commerce – Equilibrium price/Electronic Marketing – Taxing – e-business – Road map for success.

## **BLOCK V: Legal Aspects in E-Commerce**

E-commerce – Legal Issues: Software Intellectual property law – Contract law for E-commerce, warranties and new products – Cyber law issues – Privacy and Transborder flows, fraud – Security of Information and Risks -: Electronic Highway Robbery – Consumer Protection.

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## **REFERENCES**

1. Dave chaffey, (2013), e-business & e-commerce management- strategy, implementation and practice, 5<sup>th</sup> Edition, Pearson, New Delhi.
2. Elias M Awad,(2012), Electronic Commerce, latest Edition, PHI, India.
3. Jawadekar, (2012), MIS Text and Cases, latest Edition, TMH, India.
4. Kulkarni et al., (2012), E-Business, latest Edition, Oxford Press, India.
5. Milind M Oka (2012), Cases in Management Information system, Latest Edition, Everest Publication, India.
6. Napier et al., (2012), Creating A Winning E-Business, latest Edition, Cengage, India.
7. Parad Diwan, Sunil Sharma, (2013) e-commerce A Manager's Guide to e-business, latest Edition, Excel Publication, New Delhi.

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## **WEB RESOURCES**

1. [Free E Business Books Download | Ebooks Online Textbooks \(freebookcentre.net\)](http://freebookcentre.net)
2. [Free Small Business and Entrepreneurship Books Download | Ebooks \(freebookcentre.net\)](http://freebookcentre.net)
3. [APPLIED E-COMMERCE - Bing video](#)
4. [Introduction to E-Commerce \(multiscreensite.com\)](http://multiscreensite.com)

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## **COURSE OUTCOMES (CLO)S**

***On completion of this course, learners would be able to***

CLO1. Apply the fundamental software in E-commerce in the business unit

CLO2. Develop the various specialised software related to the electronic commerce in different sectors of business and resolve the current problems including

calculation tax

CLO3. Evaluate E-commerce management system of various business models, hyper markets and design and development of this system

CLO4. Promote knowledge on impact of IT in business in terms of channel Conflict management

CLO5. Demonstrate the laws related to the e-commerce including cyber law issues

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