

VINAYAKA MISSION'S RESEARCH FOUNDATION

(Deemed to be University)

Curriculum and Syllabus



For

M.Com

(Regular)

Learning Outcome based Curriculum Framework

(LOCF)

(For the Academic Year starting from 2022-2023 onwards)

CURRICULAM FOR M.COM

PROGRAMME OUTCOME

Students are expected to achieve the following objectives by the end of the program.

PO1: To enhance the employability skills of the students to realize potential for industrial requirements

PO2: To make students more proficient in areas like Costing, Taxation (Income Tax, G.S.T.,) Accounting and Auditing.

PO3: To develop skills for analyzing of the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, finance, business strategy human resources and banking etc.

PO4: To make the entrepreneurs through ethically practicing and upholding human values.

PO-5: To develop attributes for research in academics and applied research for industries.

Semester	Compulsory Core Courses (CC) Theory	Discipline Specific Elective (DSE/Inter Disciplinary/Generic Electives)	Ability Enhancement Compulsory Courses (AECC)	Skill Enhancement Course (SEC)	Total Credits
Sem I	CC (I,II,III,) (3x 6 credits =18 credits)	DSE - I (1 x 4 credits =4 credits)		SEC - I (1 X 3 = 3 Credits)	25
Sem II	CC (IV,V,VI) (3 x 6 credits =18 credits)	DSE - II (1 x 4 credits =4 credits)		SEC - II (1 X 3 = 3 Credits)	25
Sem III	CC (VII,VIII,IX) (3 x 6 credits =18 credits) Internship (No Credits)	DSE – III (1 x 4 credits =4 credits)	AEC – I (1 x 4 credits =4 credits)	---	26
Sem IV	CC (X) (1 x 6 credits =6 credits)	DSE – IV, V (2 x 4 credits =8 credits)	AEC – II (1 x 4 credits =4 credits)		26

	Major Project work (1 x 8 credits =8 credits)				
Total	68	20	8	6	102

CORE COURSE WITH CREDITS

S.NO	Core Course Theory	Credits	Total
CC –I	Accounting For Managerial Decisions	6	60
CC-II	Marketing Management	6	
CC –III	Advanced Corporate Accounting	6	
CC –IV	Security Analysis and Portfolio Management	6	
CC –V	Company Law	6	
CC –VI	Direct Tax	6	
CC –VII	Financial Management	6	
CC –VIII	Research Methodology	6	
CC –IX	Entrepreneurship Development	6	
CC –X	Advanced Cost Accounting	6	
1	Internship		0
PW			
1	Project Work (Viva Vice)	8	8

SL.No	Discipline Specific Elective (DSE)/ Generic Elective (GE)	Credit	Total Credit
DSE-I	Supply Chain Management	4	20
DSE-II	Organizational Behaviour	4	
DSE-III	Banking Technology	4	
DSE-IV	Training and Development	4	
DSE-V	Service Marketing	4	
DSE-VI	Business Taxation and GST	4	
DSE-VII	Principles of Insurance Management	4	
DSE-VIII	Business Research Methods	4	
DSE-IX	Bank Credit Methods	4	
DSE-X	Marketing Research	4	

S.NO	Ability Enhancement Course (Compulsory)	Credits	Total Credit
AEC-I	Human Rights	4	8
AEC-II	Personal Selling and Salesmanship	4	

S.NO	Skill Enhancement Course (SEC)	Credits	Total Credit
SEC-I	Soft Skills –Theory	3	6
SEC-II	Personality Development	3	
SEC-III	Software package for Accounting	3	
SEC-IV	Currency Derivatives In Stock Markets	3	
SEC – V	Artificial Intelligence in Business	3	

CC -I

ACCOUNTING FOR MANAGERIAL DECISIONS

Objective	:	To know the provisions of accounting information in order to better inform themselves before they decide matters within their organizations, which aids their management and performance of control functions.
Out Comes	:	<ul style="list-style-type: none">• Make calculations with whole numbers of varying magnitude• Round whole numbers to a determined place value• Use addition, subtraction, multiplication, and division when evaluation whole number expressions• Make calculations with whole numbers of varying magnitude• Round whole numbers to a determined place value• Use addition, subtraction, multiplication, and division when evaluation whole number expression

L	T	P	C
5	1	0	6

18 Hours

UNIT I

Accounting for Managerial Decisions - Meaning, Scope and Importance-Accounting standards.

18 Hours

UNIT II

Fund Flow Statement and Cash Flow Statement.

18 Hours

UNIT III

Budgeting - Meaning and Concept - Essentials of Good Budgeting - Types of Budgets - Sales, Production, Material, Purchase Budgets - Flexible Budgets - Cash Budget - Zero Based Budgeting.

18 Hours

UNIT IV

Standard Costing - Techniques - Different Variances and their Analysis - Material – Labor - Overhead and Sales Variances.

18 Hours

UNIT – V

Marginal Costing –Meaning and Concept –Advantages and Limitations –Application of marginal costing techniques –Make or Buy, Import or Make, Own or Lease –Key factor – Break even analysis.

Note:

Distribution of Marks between theory and problem shall be 20% and 80%.

Lecture Hours: 75

Tutorial Hours : 15
Total Hours : 90

REFERENCE:

- 1) Maheswari S.N. – Management Accounting – Sultan Chand & Sons, New Delhi.
- 2) Reddy and Murthy – Management Accounting - Margam Publications, Chennai.
- 3) Pillai&Pagavathi – Management Accounting - S. Chand & Co., New Delhi.
- 4) Jerold Zimmerman - Accounting for Decision making and Control, McGraw Hill, U.P.
- 5) A. Murthy & S. Gurursamy - Essentials of Management Accounting, Vijay Nicole, Imprints Private Limited, Chennai – 29.
- 6) MY Khan and PK Jain – Management Accounting – McGraw Hill, U.P.
- 7) Dr.V.R. Palanivelu – Accounting for Management, University Science Press, NewDelhi-110002.
- 8) Periasamy.P – A textbook of financial cost and management accounting – Himalaya publications Pvt. Limited

CC –II
MARKETING MANAGEMENT

Objective	:	To study the strategy that firms implement to satisfy customer’s needs, increase sales, maximize profit and beat the competition.
Outcomes	:	On completion of this course, the students will be able to 1. Students will demonstrate strong conceptual knowledge in the functional area of marketing management. 2. Students will demonstrate effective understanding of relevant functional areas of marketing management and its application. 3. Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.

L	T	P	C
6	0	0	6

18 Hours

UNIT I

Introduction - Marketing Management - Nature and Scope of Marketing – Marketing Concepts - Marketing Process - Marketing Functions - Market Mix - Market Planning - Organizing - Market Environment.

18 Hours

UNIT II

Product Planning and Policy - Product Mix - Product Development- Product Life Cycle - Grading - Standardization - Packaging.

18 Hours

UNIT III

Buying Decision - Consumer Behavior - Meaning - Nature - Factors Influencing Consumer Behavior - Buying Decision Process - Market Segmentation.

18 Hours

UNIT IV

Pricing Decision - Factors affecting Price Determination - Pricing Policies and Strategies - Distribution Decision - Nature - Functions - Channels of Distribution - Types of Channels - Intermediaries.

18 Hours

UNIT V

Promotional Decisions - Promotional Mix - Communication Process - Advertising and Salesmanship - Marketing Research and Information – Green Marketing.

Lecture Hours :90
Tutorial Hours: 0
Total Hours : 90

REFERENCE:

1. Phillip Kotler - Principles of Marketing- Prentice-hall India Pvt ltd.
2. Stanton, WilliamJandcharies - Future - Fundamentals of Marketing.
3. C.B. Gupta &Rajan Nair– Sultan Chand & Sons, New Delhi.
4. Sherlerkar - Marketing Management-Himalaya Publishing House Pvt Ltd.
5. DhruvGrewal and Michael Levy – McGraw Hill Education India Private Ltd, B-4 Sector 63, GautamBudh Nagar, Noida, U.P.-201301.

CC –III
ADVANCED CORPORATE ACCOUNTING

Objective	:	1. To impart knowledge on corporate accounting methods and procedures 2. To develop skills in the preparation of accounting statements and in their analysis
Outcomes	:	1. Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement. 2. Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns. 3. Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organization

L	T	P	C
5	1	0	6

UNIT I

18 Hours

Advanced problems in share capital issues and debenture issue transaction underwriting – buy- back of shares by companies.

UNIT II

18 Hours

Valuation of goodwill and shares – Principles of valuation of fixed and current assets – valuation of business.

UNIT III

18 Hours

Acquisition, Amalgamation, absorption and reconstruction (internal and external) schemes – Statements for liquidation of companies.

UNIT IV

18 Hours

Consolidated final statement of Holding companies and subsidiary companies – intercompany holdings and Owings -treatment of dividends.

UNIT V

18 Hours

Accounting systems of banking and insurance companies – preparation of final statement of accounts.

Lecture Hours: 90
Tutorial Hours: 0
Total Hours : 90

Book References

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
- 3 2 R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
- 3 S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
- 4 T S Reddy, et.al. Corporate Accounting, Chennai, Margam Publication.

CC –IV

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective	:	To understand the essence of modern developments in investments and provides a guided tour of the intricate and complex world of investments.								
		At the end of this course students should be able to: <ul style="list-style-type: none">• To provide a theoretical and practical background• In the field of investments. Designing and managing the bond as well as• Equity portfolios in the real world. Valuing equity and debt instruments• Measuring the portfolio performances.								
		<table border="1"><thead><tr><th>L</th><th>T</th><th>P</th><th>C</th></tr></thead><tbody><tr><td>6</td><td>0</td><td>0</td><td>6</td></tr></tbody></table>	L	T	P	C	6	0	0	6
L	T	P	C							
6	0	0	6							

18 Hours

UNIT - I

Nature and scope of investment management – investment objectives, constraints – factors – investment process – investment management and portfolio management – factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets. Understanding the investment environment – sources of investment information.

18 Hours

UNIT - II

Approaches to security analysis – market indicators – security price movements – fundamental analysis – technical – analysis – Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis – technical analysis Vs. efficient markets hypothesis – common stock analysis – economic analysis – economic indicators – industry analysis.

18 Hours

UNIT - III

Company analysis components – non financial aspects – financial analysis – financial statement – analysis of prospectus – ratio analysis – BPS, dividend yield – payout ratio-ROI, ROCI – Risk return – market risk – interest rate – risk – purchasing power risk – business risk – financial risk – measurement of risk.

18 Hours

UNIT - IV

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory. Diversification – Markowitz's approach – portfolio management process – portfolio planning – portfolio analysis – portfolio selection – portfolio evaluation – portfolio revision – various steps involved in the development of portfolio.

UNIT - V**18 Hours**

Capital market theory – assumptions – risk, investors preference – capital asset pricing model (CAPM) – estimating Betas – significance of betas in portfolio theory – securities market line
arbitrage pricing theory – options pricing model – put and call – valuation of various options
– futures trading – hedging and forward contracts – Indian stock market and the institutional investors.

Note

The proportion between Theory and Problems shall be 80:20

Lecture Hours	: 90
Tutorial Hours	: 0
Total Hours	: 90

REFERENCES

1. Prsanna Chandra, Managing Investments, New Delhi, Tata McGraw Hill, 1999
2. Elron,Edwin J &Grruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 1999.
3. Sidney Cottle, Graham &Dood's, Security Analysis, Tata McGraw Hill, 1989.
4. D.Fisher& RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.
5. JC Francis and S H Arclean, Portfolio Analysis, Prentice Hall of India.
6. Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill 1987.

CC – V
COMPANY LAW

Objective	:	A detailed company law syllabus as prescribed by various Universities and colleges in India are as under. You can download the syllabus in company law pdf form.								
Outcomes	:	1.Students would learn the concept of Consent & Free Consent, different types of Agreements and Contracts, different Modes of discharge of Contracts, Breach of contracts and remedies for the aggrieved parties 2.. Students would learn the basics of Laws governing commercial contracts and nuances of competency to contract, rules of Consideration and Objects of Contracts with case laws and illustrations. 3.Students would learn the rules regarding the Contract of Indemnity & Guarantee, Contract of Bailment, Contract of Pledge and Contract of Agency and types of Agents.								
<table border="1" style="margin-left: auto;"> <thead> <tr> <th style="width: 25%;">L</th> <th style="width: 25%;">T</th> <th style="width: 25%;">P</th> <th style="width: 25%;">C</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">6</td> <td style="text-align: center;">0</td> <td style="text-align: center;">0</td> <td style="text-align: center;">6</td> </tr> </tbody> </table>			L	T	P	C	6	0	0	6
L	T	P	C							
6	0	0	6							

UNIT - I **18 Hours**

Definition of company, characteristics of company, lifting the corporate veil, company distinguished from partnership, kinds of companies, incorporation of company, promoter and their legal position.

UNIT - II **18 Hours**

Memorandum of Association: contents, alteration, Doctrine of ultra vires.

Articles of Association: contents, alteration, Doctrine of Indoor Management, Constructive notice of memorandum and articles, Articles and memorandum- their relation and distinction, legal effect of Memorandum and Articles.

UNIT - III **18 Hours**

Prospectus: Definition, contents, shelf prospectus, information memorandum, red herring prospectus, abridged prospectus, Misstatements in prospectus and their consequences, statement in lieu of prospectus, underwriting commission and brokerage, Membership in a company: Members and shareholders, modes of becoming member, cessation of membership, rights and liabilities of members.

UNIT - IV **18 Hours**

Shares and share capital: kinds of share capital, alteration and reduction of capital, reorganization of capital, voting rights. Corporate Governance: Directors-Qualification; appointment and remuneration; disclosure; service contracts; removal; retirement and disqualification; powers and fiduciary duties; Role and duties of directors in relation to good corporate governance

UNIT - V

18 Hours

Company meetings and proceedings: general meetings of shareholders, requisites of a valid meeting, proxies, voting and poll, resolutions. Borrowing power, debentures and charges: ultra vires borrowings, Prevention of oppression and mismanagement: Principal of majority rule, remedial actions for prevention of oppression and mismanagement.

Reference Book

1. Who can be a director of a company? Explain the provisions of the Companies Act relating to the appointment of directors by the Board of Directors.
2. What is meant by rotation of auditors? What are the provisions related to appointment and rotation of auditors?
3. Explain the Doctrine of Ultra Vires with its effects.
4. What is meant by EGM? Who can call the EGM and when?
5. What is the online registration process of a company?
6. What is meant by scrip less trading? Explain the terms participant, registered owner and beneficial owner.
7. Explain Voluntary winding up of a company.
8. Define a prospectus. Explain the red herring prospectus, abridged prospectus and shelf prospectus.

Lecture Hours	: 90
Tutorial Hours	: 0
Total Hours	: 90

CC –VI
DIRECT TAX

Objective	:	To study the strategy that firms implement to satisfy customer’s needs, increase sales, maximize profit and beat the competition.								
Course Outcomes	:	1. Students would identify the technical terms related to Income Tax. 2. Students would determine the residential status of an individual and scope of total income. 3. Students would compute income from salaries, house property, business/profession, capital gains and income from other sources.								
		<table border="1" style="float: right;"> <tr> <td style="width: 25px;">L</td> <td style="width: 25px;">T</td> <td style="width: 25px;">P</td> <td style="width: 25px;">C</td> </tr> <tr> <td style="text-align: center;">5</td> <td style="text-align: center;">1</td> <td style="text-align: center;">0</td> <td style="text-align: center;">6</td> </tr> </table>	L	T	P	C	5	1	0	6
L	T	P	C							
5	1	0	6							

UNIT - I

18 Hours

Definitions –(S.2) Person, Assesse, Income. Basis of Charge (S. 3to 9) Previous Year, Assessment Year, Residential Status, Scope of Total Income, Deemed income

UNIT - II

18 Hours

Exclusions from Total Income (S.10) Exemptions related to specified Heads of incomes to be covered with the relevant provisions such as Salary, Income from Other Sources. Agricultural Income Sum received from HUF by a member Share of a profit from Firm Income from Minor Child Dividend.

UNIT - III

18 Hours

Heads of Income (Including relevant items from S 2 and S 10) Salary (S. 15 to S. 17) Income from house Property (S. 22 to S. 27) Profits and Gains from Business, Profession & Vocation (S. 28 to 32 35, 36, 37, 40, 40A, 43B) Capital Gains (S. 45 to S 50C) Income from Other Sources (S.56 to S. 59)

UNIT - IV

18 Hours

Deduction U/s 80 S. 80C, 80CCF: 80D, 80DD, 80DDB, 80E, 80U:

UNIT - V

18 Hours

Computation of Income and tax for Individual, Firm and Company (excluding MAT)
Advance Tax payment- S 208. Provisions for filing of returns (Including forms of Return)
Sec-139(1), 139(5)

Lecture Hours : 75
Tutorial Hours : 15
Total Hours : 90

TEXT BOOKS:

1. Reddy T S & Hariprasad Reddy Y, Income Tax Theory Law and Practice, Margham Publications, Chennai.
2. Income Tax Law and Practice – V.P.Gaur & D.B. Narang (Kalyani Publishers)
3. Income Tax Law and Practice - Dr. H.C. Mehrotra& S.P. Goyal (SatiyaBhava Publication, Agra)

REFERENCE BOOKS:

1. Income Tax Law and Practice 2008-09 - Hariharan (McGraw-Hill Educations(India) Ltd
2. Income Tax Law and Practice –Dr. VinodK.Sighania (Taxmann Publications, New Delhi)
3. Income Tax Law and Practice – DinkarPagare (Sultan Chand & Sons, New Delhi)
Tax Planning – Lokotia.

CC –VII
FINANCIAL MANAGEMENT

Objective	:	To understand the applying general management principles to financial resources of the enterprise.
Course Outcomes	:	At the end of this course students should be able to: 1. Identify legal issues that impact financial and other risks affecting business. 2. Analyze relevant case law for the purpose of finding legal precedents that will be used to persuade a judge or jury. 3. Interpret statutory law for purposes of risk avoidance, and to establish control mechanisms.

L	T	P	C
5	1	0	6

18 Hours

UNIT – I

Financial management – Meaning and Nature – Scope of Finance, Objectives of Financial management – Profit maximization and wealth maximization – Finance Functions – Role of Finance manager.

18 Hours

UNIT –II

Cost of Capital – Meaning and Significance of Cost of Capital, Calculation of Cost of debts, Equity shares, Preference shares and Retained earnings – Leverages - concept and Importance, Operating leverage, financial leverage and combined leverages.

18 Hours

UNIT – III

Capital structure – Meaning and Feature, Theories of Capital Structure – Factors Determining Capital Structure.

18 Hours

UNIT- IV

Investment Decision – Nature of Investment Decision, Importance, Kinds of Investment Decision, Capital Budgeting – Evaluation Techniques – Payback Period, NPV, IRR and ARR.

18 Hours

UNIT – V

Dividend Policy and Theories – M M Hypothesis – Gordon Model – Walter Model.

Note: Theory 60%, Problem - 40%.

Lecture Hours	: 75
Tutorial Hours	: 15
Total Hours	: 90

REFERENCE BOOKS:

1. Khan- M.Y. and Jain, *FM Test and Problems*, Tata McGraw Hill Co.
2. Pandey I.M *Financial Management*, Vikas Publications.
3. Prasanna Chandra – *FM Theory and practice* – Tata McGraw Hill Co.
4. Sharma PK and Shasti –*Financial Management* Kalayani Publishers.
5. Srivastara R.M. *Financial Management* – PragatiPrakashan, Meerat.
6. Kulkarni&Satyaprasad - *Financial Management* – *Himalaya Publishing House Pvt Ltd*.
7. Dr. V.R. Palanivelu, *Financial Management* – S.Chand Publishing, New Delhi-110 055.

CC –VIII
RESEARCH METHODOLOGY

Objective	:	To study the research methods, including experiments, survey research, participant observation, and secondary data.
Course Outcomes	:	Students who successfully complete this course will be able to: 1. Explain key research concepts and issues 2. Read, comprehend, and explain research articles in their academic discipline.

L	T	P	C
5	1	0	6

18 Hours

UNIT - I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design - Components of the Research Design.

18 Hours

UNIT – II

Census – Sample – Sampling Techniques – Random and Non Random sampling – Size of the sample.

18 Hours

UNIT – III Collection of Data - Primary and Secondary Data – Tools of collection of Data – Questionnaire – Scaling Techniques - Personal Interview – Interview schedule – Observation, Pilot study and pre-testing. s

18 Hours

UNIT –IV

Analysis and Interpretation of Data – Hypothesis – Characteristics of A Good Hypothesis – Formulation and testing of Hypothesis – Methods of testing Hypothesis – T -Test – F- Test, CHI square Test.

18 Hours

UNIT – V

Research Report – types of Reports - Steps in Drafting a Research Report.

Lecture Hours : 75
Tutorial Hours: 15
Total Hours: 90

REFERENCE BOOKS:

1. Kothari C. R. - Research Methodology – Wiley Eastern Ltd. New Delhi.
2. Amar Chand D. - Research Methods in commerce – Emerald Publishers, Chennai.
3. Thanulingum.N –Research Methodology-Himalaya Publishing House Pvt Ltd.
4. Krishnaswamy&Obul Reddy – Research Methodology & Statistical Tools, Himalaya Publishing House Pvt Ltd.
5. Dr. Umasekar, - Research Methods.
6. Dr. Zijment – Research Methods.

CC – IX
ENTREPRENEURSHIP DEVELOPMENT

Objective	:	To develop innovate ideas and create a practical entrepreneurial exposure								
Course outcomes	:	<p>The expected Student Learning Outcomes for the Entrepreneurship and Innovation Program are:</p> <ol style="list-style-type: none"> 1. Entrepreneurship and Innovation minors will be able to sell themselves and their ideas. Students master oral and visual presentation skills and establish a foundation of confidence in the skills necessary to cause others to act. 2. Entrepreneurship and Innovation minors will be able to find problems worth solving. Students advance their skills in customer development, customer validation, competitive analysis, and iteration while utilizing design thinking and process tools to evaluate in real-world problems and projects. 3. Entrepreneurship and Innovation minors will be able to mobilize people and resources. Students identify and secure customers, stakeholders, and team members through networks, primary customer research, and competitive and industry analyses in order to prioritize and pursue an initial target market in real-world projects. 								
		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td>L</td> <td>T</td> <td>P</td> <td>C</td> </tr> <tr> <td>5</td> <td>1</td> <td>0</td> <td>6</td> </tr> </table>	L	T	P	C	5	1	0	6
L	T	P	C							
5	1	0	6							

UNIT – I

18 Hours

Entrepreneur – Meaning – Characteristics of entrepreneur – classification of entrepreneur – factors influencing entrepreneurship.

UNIT – II

18 Hours

Problems of Entrepreneurs – Women entrepreneurs – Rural entrepreneurship – Entrepreneurial Development Programmes (EDP).

UNIT – III

18 Hours

Business idea generation – identification of business opportunities.

UNIT – IV

18 Hours

Feasibility – Marketing – Financial – Economic – Technical – Managerial – Project appraisal
– Project report.

UNIT – V

18 Hours

Financial assistance; DIC – SIPCOT – SIDBI – TIIC – NSIC.

Lecture Hours : 90
Tutorial Hours : 0
Total Hours : 90

TEXT BOOKS:

1. Entrepreneurial Development – Jayshree Suresh, Margam Publication.
2. Entrepreneurial Development - C.B.Gupta and Dr. N.P. Srinivasan – Sulthanchand & Sons.

REFERENCE BOOKS:

1. Entrepreneurial Development – S.S.Kanka S.Chand & Co.
2. Fundamentals of entrepreneurship - Renu Arora, S.K.Sooj, Kalyani and small business Publishers.
3. K. Ramachandran – Entrepreneurship - Tata McGraw Hill. Entrepreneurial Development- E. Gordon and K. Natarajan- Himalaya Publishing.

CC – X
ADVANCED COST ACCOUNTING

Objective	:	To impart knowledge of Accounting and cover the practical knowledge of the subject.
Course outcomes	:	Upon successful completion of this course, the student will be able to: A. Contrast process-costing from job-order costing. B. Justify the importance of analysing and managing costs. C. Evaluate financial and cost-volume-profit models. D. Propose an organizational design based on managerial accounting concepts. E. Evaluate cost accounting concepts in light of a biblical worldview.

L	T	P	C
5	1	0	6

18 Hours

UNIT – I

Cost Accounting – Meaning and Definition – Importance – Cost concept – Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.

18 Hours

UNIT – II

Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

18 Hours

UNIT – III

Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.

18 Hours

UNIT – IV

Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits.

18 Hours

UNIT – V

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Joint and By Products Costing.

Note:

Distribution of marks between Theory and Problems shall be 20% and 80% .

Lecture Hours	: 75
Tutorial Hours	: 15
Total Hours	: 90

REFERENCE BOOKS:

1. Jain & Narang – Cost Accounting & Financial Management, McGraw Hill, Noida, U.P.
2. Arora.M.N – Practical Costing – Himalaya Publishing.
3. Iyengar S.P. – Cost Accounting - Sultan Chand & Sons, New Delhi.
4. Maheshwari S.N. - Principles of Cost Accounting – Sultan Chand & Sons, New Delhi.
5. S.P. Raja Gopalan –Essentials of Cost Accounting – McGraw Hill.

**PW
PROJECT & DISSERTATION**

Objective	:	To this guide addresses the task of planning and conducting a small research project, such as for an undergraduate or masters' level dissertation								
Course Outcomes	:	<ol style="list-style-type: none"> 1. Knowledge of the most advanced research in the candidate's specialization area (Track) of Computer Science or Information Security, respectively 2. In-depth understanding of academic theory and the preparation of high-quality research pertinent to the field of study 3. Ability to select appropriate research methods and techniques suitable for the candidate's research field 4. In-depth understanding the current state of the art in the individual research area, and the ability to appropriately employ methods and existing research results in the development of new knowledge, theories and presentation of research in the individual research area 								
<table border="1" style="display: inline-table; margin-left: auto;"> <tr> <td style="width: 25px;">L</td> <td style="width: 25px;">T</td> <td style="width: 25px;">P</td> <td style="width: 25px;">C</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">0</td> <td style="text-align: center;">6</td> <td style="text-align: center;">8</td> </tr> </table>			L	T	P	C	2	0	6	8
L	T	P	C							
2	0	6	8							

Supervised Institutional Training shall be an integral part of the Course. It is to be a sort of job testing programme to bridge the gap between theory and practice. It is designed to create a natural interest in the practical aspects of the Company Secretaryship. The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship of the college. The details of the training given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year. The training shall broadly relate to (a) Office Management (b) Secretarial Practice. The training relating to Office Management may be designed to acquaint the trainees with:

1. Company's activities, organization structure, departments and authority relationship.
2. Study of layout, working conditions, office maintenance, safety and sanitary conditions.
3. Study of the Secretarial service, communication, equipment, postal and mailing services and equipment.
4. Acquaintance with office machines and equipment and accounting, machines.
5. Acquaintance with filing department, sales, purchases, Sales Accounts, Salary, Administration and Personnel departments.

The training pertaining to Secretarial Practice shall be on all aspects of the functions of a corporate secretary. The following types of organizations may be selected for the training: 1. Public Limited Companies (Both Industrial and Commercial). 2. Statutory Bodies, Public Enterprises and Public Utilities like L.I.C, Electricity Board, Housing Board and Chambers of Commerce, Cooperative Societies and Banks. 3. Office Equipment Marketing Organizations.

DISCIPLINE SPECIFIC ELECTIVE-1
PROGRAM TITLE: M.COM

Component	Subject Code
Subject Title: Supply Chain Management	Theory
No of Credits	4

Objective:	Evaluate and summaries the practices and performances of SCM at global level.
Outcome:	<ol style="list-style-type: none"> 1.Explain the elements and philosophy of supply chain management. Identify the models and sub-system in logistics and SCM. 2.Understand fundamental supply chain management concepts 3. Apply knowledge to evaluate and manage an effective supply chain. 4. Understand the foundational role of logistics as it relates to transportation and warehousing. 5. Analyze and improve supply chain processes.

L	T	P	C
3	1	0	4

Unit – I: Concepts and features of SCM

12 Hours

Introduction Basic concept & Philosophy of Supply Chain Management: Essential features, Varieties flows (cash, value and information) Key Issues in SCM, benefits and limitations.

Unit – II: Logistics and SCM

12 Hours

Logistics Management: Logistics as part of SCM, Logistics costs, different models, logistics sub-system, inbound and out bound logistics, bullwhip effect logistics, Distribution and warehousing management. (Case Study).

Unit - III: Purchase management and SCM

12 Hours

Purchasing and Vendor management: Centralized and Decentralized purchasing, functions of purchase department and purchase policies, Use of mathematical model for vendor rating/evaluation, single vendor concept, management of stores, accounting for materials. (Case Study).

Unit – IV: Inventory Management and SCM

12 Hours

Inventory Management: Concept, various costs associated with inventory, various EOQ models, buffer stock (tradeoff between stock out/ working capital cost), lead time reduction ,

reorder point / re-order level fixation, exercise - numerical problem solving, ABC, SDE, VED Analysis, Just in Time & Kanban System of Inventory management. (Case Study).

Unit – V:

12 Hours

Operational Integration, Global Strategic Positioning, Network Integration, Relationship Development and Management

Why Integration Creates Value - Systems Concept And Analysis - Logistical Integration Objectives - Enterprise Integration - Supply Chain Processes - Sales And Operations Planning (S & OP) - Supply Chain Planning Considerations - Pricing. : Global Supply Chain

Integration - Supply Chain Security Enterprise Facility Network - Warehouse Requirements - Total Cost Integration - Formulating Logistical Strategy Development and Management of Internal Logistics Relationships - Development. (Case Study).

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

Books for Reference:

1. G. Raghuram, MM Srinivasan and N. Rangaraj, Supply chain management for Competitive Advantage: Concepts and case, Tata McGraw-Hill Education (India) Pvt Ltd., Noida, 2019.
2. L. Natarajan, Logistics and Supply chain management, Margham Publications, Chennai, 2018.

DISCIPLINE SPECIFIC ELECTIVE-2
PROGRAM TITLE: M.COM

Component	Subject Code
Subject Title: Organizational Behaviour	Theory
No of Credits	4

Objective:	To understand the central idea of the study of organizational behavior is that a scientific approach can be applied to the management of workers.
Outcome:	PO1.To Analyze and compare different models used to explain behavior related to motivation and rewards PO2.To discuss the development of the field of organizational behavior and explain the micro and macro approaches PO3.To analyze and compare different models used PO4. To explain individual behavior related to motivation and rewards PO5.To identify the processes used in developing communication and resolving conflicts

L	T	P	C
3	1	0	4

UNIT I

12 Hours

Concept-Nature&Scope –approachesandmodels.- Importance- RoleofOB.
IndividualBehaviour-Components-Factors–ModelsLearning–Process- Models-
PersonalityTheories-Determinants -Attitudes andValues–IQ ,EQ-SQ

UNIT II

12 Hours

IndividualBehaviour-Components-Factors–ModelsLearning-Process–Models–
PersonalityTheories-Determinants -Attitudes andValues–IQ,EQ-SQ.

UNIT III

12 Hours

GroupBehaviour–TheoriesofGroup–GroupCohesivenessandGroupDynamics.

UNIT IV

12 Hours

InterPersonalCommunication-Functions-Process-Barriers–Forms–Transactionalanalysis-
StressManagement-Forms-Stages-Causes– Effects–Stress busters.

UNIT V

12 Hours

OrganisationalChange–OrganisationalClimate&Culture–
OD&Organisationaleffectiveness,andOrganisationalCommitment.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

REFERENCE:

- 1) L.M.Prasad–OrganisationalBehaviour,SultanChand&Sons,NewDelhi.
- 2) K.Aswhappa-OrganisationalBehaviour,HimalayaPublishingHouse,Mumbai.
- 3) M.N.Mishra-OrganisationalBehaviour,VikasPublishing,HousePvtLtd,NewDelhi.
- 4) UmaSekaran-OrganisationalBehaviour,TataMcGrawHill.
- 5) Saiyadain-OrganisationalBehaviour,TataMcGrawHill.
- 6) Sekaran-OrganisationalBehaviour:Text&CasesTataMcGrawHill.

DISCIPLINE SPECIFIC ELECTIVE-3
PROGRAM TITLE: M.COM

Component	Subject Code
Subject Title: Managerial Economics	Theory
No of Credits	4

Objective:	The basic objective of managerial economics is to analyze economic problems of business and suggest solutions and help the managers in decision-making
Outcome:	PO1.Develop an understanding of the applications of managerial economics. Interpret regression analysis and discuss why it's employed in decision-making. Discuss optimization and utility including consumer behavior. Assess the relationships between short-run and long-run costs. PO2.Students will have the ability to use data to inform economic and business decision making. PO3.Students will be able to put together quantitative reports as well as to evaluate reports put together by others.

L	T	P	C
3	1	0	4

UNIT I:

12 Hours

Managerial Economics – Meaning, Nature, Features, Scope and Application – Its Relationship with other disciplines – Role of Managerial Economists – Demand Analysis – Elasticity of demand determinants of demand and forecasting of demand.

UNIT II:

12 Hours

Production function – Law of Returns Law of variable proportions – Law of Returns to Scale –Economies of large scale operation – Cost Concepts – Cost function – Cost Output relationship – Cost Control and Cost Reduction.

UNIT III:

12 Hours

Price and Output decisions under Competitive conditions – monopoly, oligopoly, perfect competition -monopolistic competition – Pricing Objectives, Policies and Practices – Price leadership – Price discrimination – Product line pricing – Price differentials.

UNIT IV:

12 Hours

Profit – Concept and Meaning – Theories – Measurement – Economic Profit vs. Accounting Profit

– Profit Maximization vs. Profit Restriction – Profit Planning and Forecasting – Cost-Volume-Profit Analysis – BEP Analysis

UNIT V:

12 Hours

Macro Economics and Business decisions – Business Cycle – Economic Forecasting for business – National Income – Methods and Complexities of Measurement – Inequalities in Income – Causes, Consequences and Remedies.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

Books for Reference:

1. Joel Dean - Managerial Economics - Prentice Hall.
2. Mehta P.L. – Managerial Economics – Sultan Chand & Sons
3. Varshney and Maheswari – Managerial Economics – Sultan Chand & Sons. Hill
4. Gupta G.S. - Managerial Economics – Tata McGraw Hill
5. Reddy P.N. and Appannaih – Essentials of Managerial Economics – Himalaya Publishing House
6. Mithani D.M. – Managerial Economics – Himalaya Publishing House
7. Dwivedi D.N. - Managerial Economics – Vikas Publishing House P. Ltd
8. S. Sankaran – Managerial Economics – Margham Publications
9. Cauvery, Sudha Nayak and Others – Managerial Economics – S. Chand & Sons.
10. H. Craig Petersen W. Chris Lewis Sudhtr K. Jain Pearson Education
11. Gopalakrishna. D. Managerial Economics, Himalaya Publishing House
12. Vanmihi Venkatachalam - Managerial Economics, Learn Tech Press, Chennai

DISCIPLINE SPECIFIC ELECTIVE-4
PROGRAM TITLE: M.COM

Component	Subject Code
Subject Title: Training and Development	Theory
No of Credits	4

Objective:	Training and development program helps employees learn specific knowledge or skills to improve performance in their current roles
Outcome:	PO1.Higher Capacity for the Adoption of New Methods and Technologies. Employee Training and Development Helps Companies Keep Pace With Changes in the Industry PO2. Describe to students what is expected of them PO3.plan appropriate teaching strategies, materials and assessments PO4.Learn from and make changes to curriculum to improve student learning PO5.Assess how the outcomes of a single course align with larger outcomes for an entire program.

L	T	P	C
3	1	0	4

Unit – I

12 Hours

Systematic Approach to Training: Introduction to training, need for Training and Development-differences of Training and Development- importance of Training and Development in an organization.

Unit – II

12 Hours

Needs Assessment and Analysis: Organizational Support for need- assessment, who should participate in Need Assessment- Organizational analysis, Person analysis- Task Analysis, Competency Mode.

Unit – III

12 Hours

The Learning Environment: Learning theories, learning styles, stages of learning, learning principles-The Learning Organization and challenges to become a learning organization-trainee motivation to learn Instructional Emphasis for Learning Outcomes.

Unit – IV

12 Hours

Transfer of Training: Considerations in designing Effective Training Programs- Training Design- Work Environment –Characteristics- Organizational Environment Characteristics-encourage Transfer.

Unit – V

12Hours

Training Evaluation and Measurement: Process of evaluation- Outcomes used in the evaluation of a training program- Determining ROI of Training.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

Books for Reference:

1. Venkataraman .S &Srivastava B.K, Personnel Management and Human Resources,TataMcGrawHill,1991.
2. Arun Monappa,IndustrialRelations,TataMcGrawHill,1987.
3. DaleYodder&PaulDStandohar,PersonnelManagementandIndustrialRelations,S trlingPublishers,1990.
4. Raymond A. Noe Training and Development
5. P. Nick Blanchard and James Thacker. Effective Training

DISCIPLINE SPECIFIC ELECTIVE-5
PROGRAM TITLE: M.COM

Component	Subject Code
Subject Title: Principles Of Modern Banking	Theory
No of Credits	4

Objective:	To give better administration to the customers and to increase focused points of interest to commercial banks or present day banks must be cautious about their administrations.
Outcome:	PO1. To field of finance administration, tax formalities, frame the agenda & communication with the entire levels focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenge in Manager roles in business. To developing and delivering effective presentations PO2. To understand effective interpersonal communications skills that maximize team effectiveness. PO 3. To understand effective interpersonal communications. PO4. To acquire the skills of report writing and Modern forms of communication: Fax email-video conference-internet-websites and their uses in business.

L	T	P	C
3	1	0	4

UNIT- I

12 Hours

Banking-Definition-Banking System-Role of Banks in Economic Development - Central Bank - Functions - Credit Control Measures - Role of RBI in Regulatory and Controlling Banks.

UNIT- II

12 Hours

E-Banking - meaning - E-Banking and Financial Services - Risk Management for E-Banking - Internet Banking - Mechanics of Internet Banking - Drawbacks of Internet Banking - Future outlook.

UNIT-III

12 Hours

Mobile Banking-meaning-Services-Security Issues-Telephone Banking-Mechanism-Telephone Banking System-Call Centers.

UNIT-IV

12 Hours

ATM - Features - Mechanism - Benefits - Shared ATM Network in India - Digital Money - Mode of Issue and Implications - E-Money and Monetary Policy - Policy issues of RBI - Electronic Funds Transfer System.

UNIT-V

12 Hours

Indian Financial Network-Features-Application-Recent trends in Indian Banking - Payment Banking- Negotiable Instruments - Characteristics - Types - Paying Banker -

Collecting Banker–Rights and Duties. Practical applications of Digital Banking.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

BOOKS FOR REFERENCE:

1. K.C. Shekhar and Lakshmy Shekhar, “Indian Banking System”, Vikas Publishing House Pvt Ltd, New Delhi.
2. Muraleedharan, “Modern Banking Theory and Practice”, PHI Learning Pvt Ltd, New Delhi.
3. S. Natarajan and R. Parameswaran, “Indian Banking”, S. Chand & Sons Publisher, New Delhi.
4. O.P. Agarwal, “Modern Banking of India”, Himalaya Publishing House, Mumbai
5. P.N. Varshney, S.L. Gupta and T.D. Malhotra, “Principles of Banking”, S. Chand & Sons Publisher, New Delhi.
6. P. Chellasamy, “Modern Banking Management”, Himalaya Publishing House, Mumbai

DISCIPLINE SPECIFIC ELECTIVE-6
PROGRAM TITLE: M.COM

Component	Subject Code
Subject Title: Service Marketing	Theory
No of Credits	4

Objective:	To enable students to gain expert knowledge on marketing of various services.
Outcome:	PO1.Companies that approach service marketing from an outcome-based perspective can expect similar results. PO2. Service contract attachment and renewal rates will improve, margin revenue will rise, market share will grow, and new methods can be developed to improve customer service. PO3.Most importantly, companies can differentiate themselves on the basis of service and utilize this market position to pull through more product sales and service revenue.

L	T	P	C
3	1	0	4

UNIT I **12 Hours**
Services Marketing – Definition – importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

UNIT II **12 Hours**
Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process. Delivering Quality Service - TQM in services marketing - Quality standards - process and technological requirements to implement Quality Standards in services marketing.

UNIT III **12 Hours**
Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategies during the Product Life Cycle – Product Planning Strategy – Development of new products – Diversification and elimination.

UNIT IV **12 Hours**
Bank Marketing – Insurance Marketing – Transport Marketing.-

UNIT V **12 Hours**
Tourism and Hotel Marketing - Education Marketing – Communication Services Marketing – Health services.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

Text and Reference Books: :(Latest revised edition only)

1. S.M.Jha, Services Marketing, Himalaya Publishing House, Mumbai.
2. M.Y.Khan, Services Marketing, Tata McGraw Hill, New Delhi.
3. C.B.Memoria&R.K.Suri, Marketing Management, Kitab Mahal,
4. Kotler -Marketing Management , Sultan Chand & Sons, New Delhi.
5. Cowell.- Marketing of Services, Heinemann Publishers, London.
6. Christopher Lovelock, JochenWirtz&Jayanta Chatterjee – Service Marketing People, Technology, Strategy. Pearson Education.

DISCIPLINE SPECIFIC ELECTIVE-7
PROGRAM TITLE: M.COM

Component	Subject Code
Subject : PrinciplesOfInsuranceManagement	Theory
No of Credits	4

Objective:	The study of financial security and protection to the insured from many future uncertainties with regard to insurance.
Outcome:	<p>PO1. In the insurance world there are six basic principles that must be met, i.e. insurable interest, Utmost good faith, proximate cause, indemnity, subrogation and contribution. The right to insure arising out of a financial relationship, between the insured to the insured and legally recognized.</p> <p>PO2. Critical thinking – Apply the knowledge of Banking, insurance and accounting fundamentals in a cohesive and logical pattern to solve structured and unstructured problems in Banking and Insurance .</p> <p>PO3. Interdisciplinary – Understand and employ the interdisciplinary approach of various concepts learned in Banking and Insurance & its association with the various fields of study.</p> <p>PO4. Communication and computer literacy – Demonstrate technical competence and conceptualize a complex issue into a coherent written statement and oral presentation in domestic and global communication.</p>

L	T	P	C
3	1	0	4

UNIT-I

12 Hours

Introduction to Insurance – Meaning – Definition – Features – Principles of Insurance – Evolution of Insurance and Insurance organization.

UNIT-II

12 Hours

Life Insurance – Nature – Classification of policies – Annuities – Selection of Risks – Measurement of Risk – Calculation of Premium.

UNIT-III

12 Hours

Fire Insurance – Nature – Uses – Kinds – Policy conditions

UNIT-IV

12 Hours

Marine Insurance – Nature – Policies – Policy conditions – Premium Calculation – marine losses.

UNIT-V

12 Hours

Miscellaneous Insurance – Motor Insurance – Burglary – Personal Accident Insurance – Insurance for Disaster.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

REFERENCE:

1. Dr.G.S.Panda:Principles &PracticeofInsurance–KalyaniPublishers, NewDelhi.
2. M.N.Mishra:InsurancePrinciplesandPractice–S.Chand&CompanyLtd, NewDelhi.
3. Dr.Periyasamy:PrinciplesandPracticeofInsurance–HimalayaPublishingHouse.
4. A. Murthy:ElementsofInsurance–Marghampublications, Chennai.
5. Harrington:RiskManagement&Insurance-McGraw-Hill(India)Pvt.Ltd.

DISCIPLINE SPECIFIC ELECTIVE-8
PROGRAM TITLE: M.COM

Component	Subject Code
Subject : Business Research Methods	Theory
No of Credits	4

Objective:	To know the businesses want a comprehensive understanding of how customers interact and respond to a product or service
Outcome:	PO1. Apply an advanced understanding of business research design options, methodologies and analysis methods (both qualitative and quantitative), including respective terms, definitions and applications to the design, implementation and evaluation of a research project. PO2. Understand and apply research approaches, techniques and strategies in the appropriate manner for managerial decision making Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process Conceptualize the research process PO3. Develop necessary critical thinking skills in order to evaluate different research approaches utilized in the service industries Students should be able to identify the overall process of designing a research study

L	T	P	C
3	1	0	4

UNIT-I

12 Hours

Business Research – Meaning – Scope and Significance – Utility of Business research –Qualities of good researcher– Types of research –Research process – Identification, Selection and formulation of research problems–Hypothesis –Research design.

UNIT-II

12 Hours

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule - Questionnaire – Observation, interview and mail questionnaire– pilot study and final collection of data.

UNIT-III

12 Hours

Measurement and scaling techniques – Reliability and validity Processing and analysis of data – Editing – Coding - Classification – Tabulation – Interpretations. Report writing –Steps-Types of reports.

UNIT-IV

12 Hours

Measures of Central tendency–Standard deviation –Correlation-simple ,partial and multiple

correlation – Path analysis – Auto correlation – Regression models – Ordinary Least Square methods–Multiple regression.

UNIT–V12 Hours

Test of significance –, T “Test-largesample and,, f “Test, test of significance for attributes, analysis of variance (ANOVA) – Chi-square test. Value added course: Latex; SicLab.

Lecture Hours	: 45
Tutorial Hours	: 15
Total Hours	: 60

BOOKS FOR REFERENCE:

1. Cooper, “Business Research Method”, Tata McGraw Hill Publishing Company Limited.
2. J.K. Suchdeva, “Business Research Methodology”, Himalaya Publishing House, Mumbai.
3. S.P. Gupta, “Statistical Methods”, S. Chand & Sons Publisher, New Delhi.
4. C.R. Kothari, “Research Methodology”, Himalaya Publishing House, Mumbai.
5. R.S.N. Pillai & V. Bagavathi, “, Statistics”, S. Chand & Sons Publisher, New Delhi.
6. O.R. Krishnaswami & M. Ranganathan, “Methodology of Research in Social Science”, Himalaya Publishing House, Mumbai.

DISCIPLINE SPECIFIC ELECTIVE-9
PROGRAM TITLE: M.COM

Component	Subject Code
Subject : Bank Credit Methods	Theory
No of Credits	4

Objective:	Safeguarding customer risk, settling outstanding balances and improving cash flow are three key objectives of credit management that are imperative to founding profitable success
Outcome:	<p>PO1.A borrower's bank credit depends on their ability to repay any loans and the total amount of credit available to lend by the banking institution.</p> <p>PO2.Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.</p> <p>PO3.Students will learn relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in business.(banking sectors)</p> <p>PO4. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.</p> <p>PO5. Learners will gain through systematic and subject skills within various disciplines of commerce, business accounting, economics, finance, auditing and marketing, entrepreneurial skills</p> <p>PO1.A borrower's bank credit depends on their ability to repay any loans and the total amount of credit available to lend by the banking institution.</p> <p>PO2.Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.</p> <p>PO3.Students will learn relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in business.(banking sectors)</p> <p>PO4. Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.</p> <p>PO5. Learners will gain through systematic and subject skills within various disciplines of commerce, business accounting, economics, finance, auditing and marketing, entrepreneurial skills</p>

L	T	P	C
3	1	0	4

UNIT –I

12 Hours

Bank Credit-Meaning Definition – Overview and types of lending activity: principles and Objectives of credit management- credit policy in banks – regulatory framework- qualities of good

borrower.

UNIT-II

12 Hours

Prudential Norms: prudential norms on capital adequacy and credit risk Management-Types of borrowers–credit evaluation–term loans –procedures in Repayment.

UNIT-III

12 Hours

Working capital finance – methods – Dynamics of foreign exchange – types of Credit facilities – documentation.

UNIT-IV

12 Hours

Monitoring and follow up – recovery management- issues and challenges.

UNITV

12 Hours

Micro finance-emerging issues in Micro finance –development aspects of micro Finance.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

BOOKS FOR REFERENCE:

1. Murali S & Subbakrishna. K.R, “Bank Credit Management”, Himalaya Publishing House, Mumbai
2. Glen Bullivant, “Credit Management”, Gower Publishing Limited, England.
3. Andrew Fight, “Credit Risk Management”, Elsevier Butter worth, Heinemann Linacre home, Jordon Hill Oxford, Burling Don.
4. Arnand De Servigny and Oliver Renault “Measuring and Management Credit Risk”, Tata McGraw Hill Publishing Company Limited, Noida, UP.

DISCIPLINE SPECIFIC ELECTIVE-10
PROGRAM TITLE: M.COM

Component	Subject Code
Subject : Business Taxation	Theory & problems
No of Credits	4

Objective:	To raise resources for the State. It can be used to reduce inequalities, to accelerate economic development, as a tool to regulate consumption, imports and exports, in addition to its basic objective of raising revenues.
Outcome:	PO1.Students compute income from salaries, house property, business/profession, capital gains and income from other sources. PO2.Understand the application of business Knowledge in both theoretical and practical aspects. PO3.Determine the procedures and schedules to be followed on preparing financial statements of Companies. PO4. File Income tax return and compute the tax liability of individuals. PO5. Develop proficiency in the management of an organization.

L	T	P	C
3	1	0	4

Unit – I: Concepts of Income Tax and Taxable Salary

12 Hours

Basic concepts of Income Tax – Incomes Exempted – Components of income from salary and Deductions from Salary - Income from Salary – Allowances - Valuation and Taxability of Perquisites - Deductions from Salary — Computation of Taxable salary.

Unit - II: Income from House property, Business and Profession

12 Hours

(A)Income from House property - Meaning of GAV and NAV – Deductions under Sec 24 - Basic Principles of Computing Business/ professional Income - Specific Deductions & Specific Disallowances under the Act - Income from House property - Meaning of GAV and NAV – Deduction Sec 24 - Computation of Income from House Property - Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act - Computation of Income from Business or profession - Chapter IV A - Introduction to DTAA.

Unit - III: Capital gain and Income from Other source

12 Hours

Meaning of Capital Gain – Types of Capital Gain - Exemption of capital gains – Components of Income from other Sources - Exemptions of Capital gains - Meaning of Long Term and Short Term - Capital Gain - Computation of Capital Gain.

Unit – IV: Tax liability and Tax planning for Individuals 12 Hours

Deductions for individuals under section 80s - Goss qualified amount - Net qualified amount - Tax rate – liability - Tax planning - Computation of Taxable individual's income – Deductions for individuals - U/S 80s - Tax liability – Tax Planning.

Unit – V: Tax liability for various persons & GST 12 Hours

Concepts and rules of Assessment of Firms, companies & Co-operative societies - Basics of GST - Assessment of Firms – Assessment of companies – Assessment of Cooperative Societies.

(Theory 40%; Problem 60%)

Lecture Hours	:	45
Tutorial Hours	:	15
Total Hours	:	60

Books for References:

1. Dr. Vinod K Singhania, 'Direct Taxes', Taxman Publications Pvt. Ltd, New Delhi (Latest)
2. Bagavathi Prasad, 'Direct Taxes', Wishwa Prakasam Publications, New Delhi (Latest)
3. Reddy and Hari Prasad Reddy, 'Income Tax', Margham Publications, Chennai. (Latest)

DISCIPLINE SPECIFIC ELECTIVE-11
PROGRAM TITLE: M.COM

Component	Subject Code
Subject:Marketing Research	Theory
No of Credits	4

Objective:	Aims to identify challenges and opportunities to achieve marketing goals. Company's process data, analyze data, and interpret relevant facts to provide valuable information about it.
Outcome:	v PO1.Use market research to gain a better perspective and understanding of your market or target audience and ensure that your firm stays ahead of the competition. It minimizes any investment risk. PO2.Explain the concepts about contemporary marketing research. PO3.Explain relationship and differences between marketing research and marketing information systems. PO4.Interpret development of marketing research. PO5.List the marketing research process.

L	T	P	C
3	1	0	4

UNIT I

12 Hours

Introduction to marketing Research – marketing research as a tool of Management – relevance of marketing research in the Indian Context.

UNIT II

12 Hours

Basic concepts – Scientific method – Types of Research – basic method of collection data – Secondary Data – The Marketing research process – planning the research project.

UNIT III

12 Hours

The data collection forms – attitude measurement.

UNIT IV

12 Hours

Introduction to sampling – applications of sampling methods of marketing problems.

UNIT V

12 Hours

Data collection and the field force – tabulation of collected data – analysis techniques – research report presentations.

Lecture Hours : 45
Tutorial Hours : 15
Total Hours : 60

Books for References:

1. Boyd, Harper W. Jr., Westfall, Ralph and Stash, Stanley, Marketing Research: Text and Cases, Richard D. Irwin Inc., Homewood, Illinois.
2. Green, P. E. and Tull, D. S., Research for Marketing Decisions, 5th edition, Prentice-Hall of India, New Delhi.
3. Luck D. J., Wales, H.G., Taylor, D. A. and Rubin R. S., Marketing Research, 7th Edition, Prentice-Hall of India, New Delhi.
4. Tull, D. S. and Hawkins D. I., Marketing Research: Measurement and Method, 6th Edition, Prentice-Hall of India, New Delhi.

DISCIPLINE SPECIFIC ELECTIVE-12
PROGRAM TITLE: M.COM

Component	Subject Code
Subject : Banking Technology	Theory
No of Credits	4

Objective:	To familiarize the students about banking in a digitalized environment with prime focus on the need for digitalization of banking industry, innovative banking products, banking management in a technological environment and banking and information security.
Outcome:	PO1.Be aware of how the leading technology based companies in financial technology are challenging banks in payments services and lending globally PO2; Cultivate the skill of applying concepts and techniques used in Commerce effectively and efficiently in a business environment and Communicate effectively in different contexts. PO3. Ethical and collegial in professional practice. PO4. Integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students and Analyze socio-political-economic environment of business organizations

L	T	P	C
3	1	0	4

UNIT I

12 Hours

Trends in information technology- Recent development in Banking- usage and impact of IT in Banking- opportunities in banking industry- Development of technology in Banks- Development of ICT based banking products- Role of IDBRT (Institute of Development & Research in Banking) in banking technology Development- status of E-Banking in India- process of E-Banking- Benefits of E-banking- Emerging challenges in Banking industry- scope of IT to tackle the key challenges.

UNIT II

12 Hours

Meaning- Definition- Need for digitalization- Advantages to the customers- opportunities to the Bank- Dimensions of digital Banking- Customer dimension (customer in a digitalized environment)- Regulatory dimension- Technology dimension -Data dimension- Analytical dimension (customer analysis, analytical CRM, fraud analytics, risk analytics, operational analytics, HR analysis, network analysis)- Internal dimensionchannels of digital payment (ATM, Kiosk, Mobile Banking, etc.)

UNIT III

12 Hours

CRM- Meaning- definition- role of CRM in banking- CRM in a digitalized environment- current status of e-CRM in banks- e-CRM techniques- benefits of eCRM- data warehousing and data mining- analytical CRM- customer retention- Cash less payments- meaning- benefits of cashless payment-methods of cash less payments (cards, USSD, AEPS, UPI, point of sale) NFC cards-wallet platform- E-KYC- features of E-KYC services- Aadhaar based paymentUIDAI- ASAs-AUA- NEFT- smart cards- cyber security for digital payment.

UNIT IV

12 Hours

Banking infrastructure- banking IT infrastructure- elements and models of banking infrastructure- data flow- Transaction processing system- customer information system- Financial information systemmanagement decision systems- application processing systems- Storage Area Network (SAN) - Encryption systems- (Digital signatures- Digital certificates).

UNIT V

12 Hours

Information security- software based security systemhardware based security systems (smart card, M chip)- hackers- techniques used by the hackers- phishing- pharming- key loggers- screen loggers- phishing Trojans- transaction poisoning- card related fraud- site cloning- false merchant site- authentication methodologies and security measures (password protection- smart cards-biometric characteristics)- encryption and security- customer confidentiality- regulatory environment of internet banking.

Lecture Hours	: 45
Tutorial Hours	: 15
Total Hours	: 60

Books for References:

1. Avasthi, A (2015). Impact of technology in Banking Sector: Mumbai: Shroff.
2. Indian Institute of Banking (2016). IT security. Mumbai: Taxman.
3. Indian Institute of Banking (2016). Digital banking. Mumbai: Taxman.
4. Muraleedharan, D (2014). Modern Banking: Kerala: Prentice Hall India Learning Private Limited.
5. Skinner, C. (2014). Digital bank: strategies to launch or become a digital bank. Singapore: Marshall Cavendish international (Asia).
6. Shroff, T F. (2007). Modern Banking Technology: New Delhi: Northern Book Centre.

**ABILITY ENHANCEMENT COURSE
AEC-I
HUMAN RIGHTS**

Outcomes	Human rights' as an emblem of modernity, good governance, and globalization. Its universal nature with reference to the dignity of every human being brings forward dreams of freedom as well as worries about foreign influence. It refers to actually existing international law and associated legal and political mechanisms as well as processes of far-reaching social and cultural change. This programme offers courses in human rights in both theory and practice from legal, historical, philosophical, political and social science-based perspectives.
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UNIT-I : Introduction To Human Rights12 HOURS

Human rights: Meaning-origin and growth of human rights in the world- Need and Types of human rights- UNHRC (United Nations Human Rights Commission) – Human Rights in India

UNIT-II: Classification of human rights 12 HOURS

Rights to liberty – Rights to life – Rights to equality-Rights to Dignity- Right against Exploitation- Educational Rights- Cultural rights – Economical Rights –Political Rights- Social Rights.

UNIT-III: Rights of Women and Children12 HOURS

Rights of Women- Female feticide and infanticide and selective abortion- Physical assault and sexual harassment-Domestic violence-violence at work place- Remedial measures.

Rights of children-Protection right- survival Rights – Participation Rights-Development Rights- Role of UN on convention on Rights of children.

UNIT –IV Multi – Dimensional aspects of human Rights12 HOURS

Labor Rights –Bonded Labour- Child Labour- Contract labour- Migrant Labour- Domestic Women labour-Gender equity –Rights ethic refugees- Problems and Remedies- Role of trade union in protecting the unorganized labour.

UNIT –V Grievances and Redressal Mechanism 12 HOURS

Redressal Mechanisms at national and international levels-structure and function of National and state level human rights commission- Constitutional remedies and directive principles of state policy.

Lecture Hours
:60
Practical Hours : 0
Total Hours : 60

REFERENCES BOOKS:

1. Baradot Sergio and Swarojali Ghosh Teaching of human Rights: Dominant Publishers and Distributors New Delhi,2009.
2. Roy A.N Human Rights Achievement and challenges: vista imitational Publishing house, Delhi, 2005.
3. Asish Kumar das and PeasantKumar Mohanty: Human Rights in India: Sarup and sons New Delhi, 2007.
4. Velan, G . Human Rights and Development issues: The associated Publishers Ambalacannt, 2008.

AEC-II
PERSONAL SELLING AND SALESMANSHIP

Objective	:	The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.
Course Outcome	:	In this course, the students will be introduced to the fundamental concepts of Salesmanship and the career opportunities available in this field. This course provides an insight to the students regarding various issues associated with sales like creation and growth of demand, guiding buyers and building up goodwill and reputation of sellers with the help of essential concepts of salesmanship. Class participation would be fundamental for the development of transferrable skills. Followings are the main objectives of this course. To familiarize the students regarding various dimensions of salesmanship and career opportunities→ available in these fields. To develop practical understanding among the students associated with salesmanship through→ classroom discussion/ participation and projects. To develop transferrable skills among the students for managing sales operation efficiently so that→ they could be ready to join the sales functions in any organization. To provide knowledge to students in concise and understandable format so that students could learn→ and apply these concepts in their career for the growth.

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UNIT – I

12 HOURS

Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling,

UNIT – II

12 HOURS

Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.

UNIT – III**12 HOURS**

Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation;

UNIT – IV**12 HOURS**

Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities

UNIT – V**12 HOURS**

Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Lecture Hours : 60
Practical Hours : 0
Total Hours : 60

TEXT BOOKS AND REFERENCES

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,

**SKILL ENHANCEMENT COURSE (SEC)
SOFT SKILLS**

Objective	:	To enhance holistic development of students and improve their employability skills.
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Outcome	:	Students will develop their social and work-life skills, as well as their personal and emotional well-being, life learning skills., etc.,
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UNIT - I

12 Hours

SWOT Analysis - Who am I – Attributes - Importance of Self Confidence - Self Esteem.
Creativity - Out of box thinking - Lateral Thinking. Factors influencing Attitude - Challenges and lessons from Attitude - Etiquette.

UNIT - II

12 Hours

Factors of motivation - Self-talk - Intrinsic & Extrinsic Motivators. Skills for a good Leader - Assessment of Leadership Skills.

INTERPERSONAL SKILLS - Gratitude Understanding the relationship between Leadership Networking & Team work. Assessing Interpersonal Skills Situation description of Interpersonal Skill. Team Work.

UNIT - III

12 Hours

Goal Setting - Wish List, SMART Goals - Blue print for success - Short Term, Long Term - Life Time Goals. Career and Life Planning. Time Management Value of time, Diagnosing Time Management, Weekly Planner to do list, Prioritizing work.

UNIT - IV

12 Hours

International English Language Testing System (IELTS) – Test of English as a Foreign Language (TOEFL) – Graduate Record Examination (GRE) – Civil Service (Language related) – Verbal ability.

UNIT - V

12 Hours

STRESS MANAGEMENT: Causes of Stress and its impact, how to manage & distress, Circle of control, Stress Busters. Emotional Intelligence - What is Emotional Intelligence, emotional quotient why Emotional Intelligence matters, Emotion Scales. Managing Emotions.

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours	: 30
Practical Hours	: 30
Total Hours	: 60

TEXT BOOK:

1. SOFT SKILLS, 2015, Career Development Centre, Green Pearl Publications.

REFERENCE:

1. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972.
2. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006.
3. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz.
4. Personality Development and Soft skills, Oxford University Press by Barun K. Mitra
5. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie.
6. Robert M Sheffield and et al. “Developing Soft Skills” 4th edition, New Delhi: Pearson Education, 2009.

WEB SOURCES:

1. <http://www.slideshare.net/rohitjsh/presentation-on-group-discussion> http://www.washington.edu/doit/TeamN/present_tips.html
2. <http://www.oxforddictionaries.com/words/writing-job-applications> <http://www.kent.ac.uk/careers/cv/coveringletters.htm>
3. http://www.mindtools.com/pages/article/newCDV_34.htm
Interactive Multimedia Programs on Managing Time and Stress.

**SKILL ENHANCEMENT COURSE (SEC)
PERSONALITY DEVELOPMENT**

Objective	:	To enhance holistic development of students and improve their employability skills.
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Outcome	:	Students will develop their social and work-life skills, as well as their personal and emotional well-being, life learning skills., etc.,
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UNIT - I

12 Hours

SWOT Analysis - Who am I – Attributes - Importance of Self Confidence - Self Esteem.
Creativity - Out of box thinking - Lateral Thinking. Factors influencing Attitude - Challenges and lessons from Attitude - Etiquette.

UNIT - II

12 Hours

Factors of motivation - Self-talk - Intrinsic & Extrinsic Motivators. Skills for a good Leader - Assessment of Leadership Skills.
INTERPERSONAL SKILLS - Gratitude Understanding the relationship between Leadership Networking & Team work. Assessing Interpersonal Skills Situation description of Interpersonal Skill. Team Work.

UNIT - III

12 Hours

Goal Setting - Wish List, SMART Goals - Blue print for success - Short Term, Long Term - Life Time Goals. Career and Life Planning. Time Management Value of time, Diagnosing Time Management, Weekly Planner to do list, Prioritizing work.

UNIT - IV

12 Hours

International English Language Testing System (IELTS) – Test of English as a Foreign Language (TOEFL) – Graduate Record Examination (GRE) – Civil Service (Language related) – Verbal ability.

UNIT - V

12 Hours

STRESS MANAGEMENT: Causes of Stress and its impact, how to manage & distress, Circle of control, Stress Busters. Emotional Intelligence - What is Emotional Intelligence, emotional quotient why Emotional Intelligence matters, Emotion Scales. Managing Emotions.

NOTE:

The Internal Examiner in consultation with External Examiner should conduct Viva-Voce and Evaluate the Report.

Lecture Hours	: 30
Practical Hours	: 30
Total Hours	: 60

TEXT BOOK:

1. SOFT SKILLS, 2015, Career Development Centre, Green Pearl Publications.

REFERENCE:

1. Thomas A Harris, I am ok, you are ok, New York-Harper and Row, 1972.
2. Daniel Coleman, Emotional Intelligence, Bantam Book, 2006.
3. Soft skills Training – A workbook to develop skills for employment by Fredrick H. Wentz.
4. Personality Development and Soft skills, Oxford University Press by Barun K. Mitra
5. The Time Trap: the Classic book on Time Management by R. Alec Mackenzie.
6. Robert M Sheffield and et al. “Developing Soft Skills” 4th edition, New Delhi: Pearson Education, 2009.

WEB SOURCES:

1. <http://www.slideshare.net/rohitjsh/presentation-on-group-discussion> http://www.washington.edu/doit/TeamN/present_tips.html
2. <http://www.oxforddictionaries.com/words/writing-job-applications> <http://www.kent.ac.uk/careers/cv/coveringletters.htm>
3. http://www.mindtools.com/pages/article/newCDV_34.htm
Interactive Multimedia Programs on Managing Time and Stress.

**SKILL ENHANCEMENT COURSE (SEC)
SOFTWARE PACKAGE FOR ACCOUNTING**

Objective	:	To manage the big financial transactions, data, reports, and statements with high efficiency, speed, and better accuracy. Better quality work, lower operating costs, better efficiency, greater accuracy, minimum errors are some of the advantages of Computerized
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Outcome	:	To accurate financial data that helps you see where you are, where you've been and trends that may determine where you're headed. The objectives of an accounting information system should be to provide information to decision makers in a format that is easy to understand.
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Unit - I **18 Hours**

Introduction - Getting Started with ERP - Mouse/Keyboard Conventions - Company Creation Features and Configurations F11: Company Features - F12: Configuration - Chart of Accounts – Ledger – Group - Ledger, Display of Ledgers - Deletion of Groups and Ledgers – P2P procure to page

Unit - II **18 Hours**

Introduction - Inventory Masters in ERP - Creating Inventory Masters - Creation of Stock Group Creation of Units of Measure - Creation of Stock Item - Creation of Go down - Defining of Stock Opening Balance in ERP Stock Category - Reports.

UNIT - III **18 Hours**

Introduction – Business Transactions - Source Document for Voucher - Recording Transactions in ERP - Accounting Vouchers - Receipt Voucher (F6) - Contra Voucher (F4) - Payment Voucher (F5) - Purchase Voucher (F9) - Sales Voucher (F8) - Debit Note Voucher - Credit Note (Ctrl+F8) Journal Voucher (F7).

UNIT - IV **18 Hours**

Introduction - Accounts Payables and Receivables - Maintaining Bill - wise Details - Activation of Maintain Bill - wise Details Feature - New Reference - Against Reference-Advance - On Account Stock Category Report-Changing the Financial Year in ERP

UNIT - V **18 Hours**

Introduction - Advantages of Management Information Systems - MIS Reports in ERP - Trial Balance - Balance Sheet - Profit and Loss Account - Cash Flow Statement - Ratio Analysis -Books and Reports - Day Book - Receipts and Payments - Purchase Register - Sales Register - Bills Receivable and Bills Payable.

Lecture Hours : 45
Tutorial Hours : 0
Practical Hours : 45
Total Hours : 90

Suggested Reading

1. Computerized Accounting: Garima Agarwal, Himalaya
 2. Computerized Accounting: A. Murali Krishna, Vaagdevi publications
 3. Computerized Accounting: Dr. G. Yogeshweran, PBP.
 4. Aakash Business Tools: Spoken Tutorial Project IIT Bombay
 5. Mastering Tally: Dinesh Maidasani, Firewall Media
 6. Implementing Tally ERP 9: A.K Nadhani and K.K Nadhani, BPB Publications
 7. Computerized Accounting and Business Systems: Kalyani Publications
 8. Manuals of Respective Accounting Packages
- Tally ERP 9: J.S. Arora, Kalyani Publication

(SEC)
CURRENCY DERIVATIVES IN STOCK MARKETS

Objective	:	currency derivatives help protect against price volatility of the underlying asset in the future and are widely used by traders as a risk management financial instrument.
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Outcome	:	1. History of foreign exchange markets 2. Major currency pairs 3. Overview of international currency markets
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Unit - I **9 Hours**

Introduction to Currency Markets - Over-the-Counter (OTC) forward market - **Exchange rate arithmetic- cross rate**

Unit - II **9 Hours**

Foreign Exchange Derivatives - Evolution of derivatives - Derivative products and features - Growth drivers of derivatives

Unit - III **9 Hours**

Exchange Traded Currency Futures - Currency futures - Spot price - Futures price - Contract cycle - Value date/Final settlement date -. Expiry date

Unit - IV **9 Hours**

Strategies Using Currency Futures - Role of speculation in futures markets - Long position in futures - Short position in futures - Hedging using currency futures - Types of hedgers - Size of the hedging position

Unit - V **9 Hours**

Exchange Traded Currency Options - Options - Call and put option - Bought and sold option - Option premium - Futures and options - European vs. American option - Moneyness of an optio - Option pricing and option Greeks

1. Prsanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill, 1999

2. Elron, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons, 1999.
3. Sidney Cottle, Graham & Dodd's, Security Analysis, Tata McGraw Hill, 1989.
4. D. Fisher & R.J. Jordan, Security Analysis & Portfolio Management, Prentice Hall of India, 1999.
5. J.C. Francis and S.H. Arclean, Portfolio Analysis, Prentice Hall of India.
6. Russell Fuller et al., Modern Investments and Security Analysis, McGraw Hill 1987.

ARTIFICIAL INTELLIGENCE BUSINESS

Objective	:	Artificial intelligence can be used to solve problems across the board it can support businesses in increasing sales, detect fraud, improve customer experience, automate work processes and provide predictive analysis. Simulation of human intelligence processes by machines, especially computer systems.
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Outcome	:	1. History of foreign exchange markets 2. Major currency pairs 3. Overview of international currency markets
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Unit - I

9 Hours

AI for Business Course Intro - Is AI a General Purpose Technology - Basics of Big Data and data infrastructure

Unit - II

9 Hours

Big Data Overview - Big Data Analysis - Data Infrastructure, Interview with Chris Child, Snowflake - Data Analysis: Extracting Intelligence

Unit - III

9 Hours

Business Applications of Machine Learning - ML in Personalization - Recommender Systems - Impact of recommenders on markets .

Unit - IV

9 Hours

ML Applications: Finance - ML in Finance: Fraud Detection - ML in Finance: Additional applications - ML in Finance: JPM interview - ML Applications: AVs - Autonomous Vehicles (AVs): Enabling technologies AVs: Market adoption and barriers..

Reference Book

1. J. Tremblay, P. soresan, "An Introduction to data Structures with applications", TMH Publication, 2nd Edition. J. Tremblay, P. soresan, "An Introduction to data Structures with applications", TMH Publication, 2nd Edition.
2. E. Horwitz , S. Sahani, Anderson-Freed, "Fundamentals of Data Structures inC",, Second Edition, Universities Press. 2. Y. Langsam, M.J. Augenstein, A.M.Tenenbaum, "Data structures using C andC++",, Pearson Education, Second Edition 1. E. Horwitz , S. Sahani, Anderson-Freed, "Fundamentals of Data Structures inC",, Second Edition, Universities Press.
3. Y. Langsam, M.J. Augenstein, A.M.Tenenbaum, "Data structures using C andC++",, Pearson Education, Second Edition