

**PG & RESEARCH DEPARTMENT OF COMMERCE**

**PG COURSE PATTERN-2014**

<b>Sem</b>	<b>Code</b>	<b>Subject Title</b>	<b>Hours</b>	<b>Credits</b>
I	14PCO1C01	Quantitative Techniques	6	5
	14PCO1C02	Business Economics	6	5
	14PCO1C03	Advanced Corporate Accounting	6	5
	14PCO1C04	Advertising and Salesmanship	6	5
	14PCO1E1A	Corporate Governance <b>(OR)</b>	6	5
	14PCO1E1B	Internet & E-commerce		
<b>Total for I semester</b>			<b>30</b>	<b>25</b>
II	14PCO2C05	Direct Taxes	6	5
	14PCO2C06	Advanced Cost Accounting	6	5
	14PCO2C07	Accounting For Managerial Decisions	6	5
	14PCO2C08	Business Ethics	6	5
	14PCO2E2A	Management Concepts <b>(OR)</b>	6	5
	14PCO2E2B	Strategic Management		
<b>Total for II semester</b>			<b>30</b>	<b>25</b>
III	14PCO3C09	Advanced Business Statistics	6	5
	14PCO3C10	Small Scale Industries and Entrepreneurship Development	6	5
	14PCO3C11	Financial Services	6	5
	14PCO3C12	Research Methodology	6	5
	14PCO3E3A	Advanced Computerized Accounting <b>(OR)</b>	6	5
	14PCO3E3B	Database Management		
<b>Total for III semester</b>			<b>30</b>	<b>25</b>
IV	14PCO4C13	Project Management	6	4
	14PCO4C14	Human Resource Management	6	4
	14PCO4C15	International Marketing	6	4
	14PCO4R01	PROJECT	12	3
	14PCO4A01	Comprehensive Examinations for II PG		
<b>Total for IV semester</b>			<b>30</b>	<b>15</b>
<b>Total Credits for all semesters</b>			<b>120</b>	<b>90</b>

**QUESTION PATTERN (PG)**  
**TWO TYPES OF QUESTION PATTERN**

**Type-1**

The following pattern is applicable to all theory oriented papers or theory & problem oriented papers, where percentage of marks of theory and problems **is not specified**.

**Blue Print of the Question Paper (External)**

**Marks 60**

Section	Type of Question	No.of Questions	No. of Questions to be answered	Marks for each question	Total
<b>A</b> <b>Q.No. (1-10)</b>	Objective type- Two questions from each unit	10	10	1	10
<b>B</b> <b>Q.No. (11-15)</b>	Five either/or question- one question from each unit	5	5	4	20
<b>C</b> <b>Q.No. (16-20)</b>	Open Choice – one question from each unit	5	3	10	30
<b>Total</b>					<b>60</b>

**QUESTION PATTERN (PG)**  
**TWO TYPES OF QUESTION PATTERN**

**Type-2**

The following pattern is applicable to problem oriented papers where percentage of marks of theory and problems **is specified** as 20:80

**Blue Print of the Question Paper (External)**

**Marks 60**

Section	Type of Question	No.of Questions	No. of Questions to be answered	Marks for each question	Total
<b>A</b> <b>Q.No. (1-10)</b>	Objective type- Two questions from each unit	10	10	1	10
<b>B</b> <b>Q.No. (11-17)</b>	Open choice-one question should be from each of the five units and the additional two questions from any two of the five units.	7	5	4	20
<b>C</b> <b>Q.No. (18-22)</b>	Open Choice – one question from each unit	5	3	10	30
<b>Total</b>					<b>60</b>

## TESTING AND EVALUATION (PG)

Evaluation of students is based on both Continuous Internal Assessment (CIA) and the Semester Examination (SE) held at the end of each Semester. The distribution of marks is indicated below

Course	Continuous Internal Assessment	Semester Examination
Theory	40%	60%
Practical	50%	50%
Project	50%	50%

## CONTINUOUS INTERNAL ASSESSMENT (THEORY)

Continuous Assessment will be carried out by the course teachers. The components of CIA are as follows:

Components	Marks
Test - I	30
Test - II	30
Seminar	10
Term Paper	05
Attendance	05
<b>Total</b>	<b>80</b>

- The total internal marks obtained for 80 will be converted into marks obtained for 40.

## PROJECT WORK

The ratio of marks for Internal and External Examination is 50:50. The Internal Components of Project Work is

Components	Marks
First Review	10
Second Review	10
Final Review (Internal Viva Voce)	30
<b>Total</b>	<b>50</b>

## EXTERNAL VALUATION OF PROJECT WORK

Components	Marks
External Viva Voce	
Internal Examiner	25
External Examiner	25
<b>Total</b>	<b>50</b>

The Internal and External Question Paper pattern is left to the discretion of the Department concerned for all other papers.

## QUANTITATIVE TECHNIQUES

**Semester: I**

**Credits: 5**

**Code : 14PCO1C01**

**Hours : 6**

### OBJECTIVE:

- 1) To acquire working knowledge in Operation Research and Resource Management Techniques.
- 2) To help students to learn decision making techniques for cost minimization and profit maximization.

### UNIT I:

Operation Research – Origin and development – Role in decision making – Characteristics – Phases – General – General approaches – Linear programming problem – Applications and limitations – Formulation of LPP – Graphical – Solution – Simplex method. **(18 hrs.)**

### UNIT II:

Transportation problem – Methods for finding initial solution – NWCM – LCM – VAM – Test for optimality – Stepping stone method – Variations in transportation problem – Unbalanced transportation problem – Assignment problem. **(18 hrs)**

### UNIT III:

Inventory management – Types of inventory – need for inventory control – EOQ – Quantity discount – EOQ with shortage costs safety stock and uncertainty (ROL) – Queuing theory. **(18 hrs)**

### UNIT IV:

Replacement decision – Replacement policy without change in money value – Replacement of items that fail completely (Group replacement) **(18 hrs)**

### UNIT V:

Decision analysis – Decision Tree Analysis – PERT/CPM – Construction of network diagram – Simple CPM calculation. **(18 hrs)**

### TEXT BOOK:

1. Kappor V.K, Operation Research, Sultan Chand and Sons, New Delhi, 2005.

### REFERENCES:

- 1) Dr.N.P.Agarwal, Dr.Sonia Agarwal, Quantitative techniques for management, professional RBD publications, New Delhi, 2009.
- 2) C.R.Kothari, Quantitative techniques, Third Revised Edition, Vikas publishing house Pvt ltd., New Delhi, 2009.
- 3) Kanti swarup, P.K.Gupta, Manmohan, Operation Research, Sultan Chand and sons, New Delhi, 2009.
- 4) UK Srivastava, G.v. Shenoy, S.C.Sharma, Quantitative Techniques for managerial decisions, New age international publishers, New Delhi – 2008.

## **BUSINESS ECONOMICS**

**Semester: I**

**Credits: 5**

**Code : 14PCO1C02**

**Hours : 6**

### **OBJECTIVES:**

- To enable the students to have knowledge on Indian economic and business environment
- To enable the students to understand the association between International economic institutions and its role in economic development.

### **UNIT I:**

Business Environment-Meaning and elements of Business Environment-Economic environment – Component of economic environment-Economic policies-Economic Planning-Legal environment-Consumer protection- Environment protection. **(12 Hrs)**

### **UNIT II:**

Production function-meaning-nature – uses and scope of business economics - Laws of returns and Returns to Scale-Law of Variable proportions-Utility-Meaning-Forms-Types-The Law of Diminishing Marginal Utility-The Law of Equi Marginal Utility. **(12 Hrs)**

### **UNIT III:**

International Business: Meaning – Objectives-Scope-Balance of Payments- Importance of balance of payment – limitations - International economic Institutions-IMF-Meaning – objectives of the fund-World bank- objectives and functions – lending operations of the world bank - IDA-Membership and organization - ADB- origin and objectives- membership and organization – limitation and weakness. **(12 Hrs)**

### **UNIT IV:**

Economic integration and regional trade: definitions- Need for economic integration- International Trade – Benefits – kinds of economic integration – Regional economic integration - SAARC- ASEAN – OPEC – NAFTA – WTO and Trade Related Intellectual Property Rights – IFC - Foreign Trade-Composition and Direction-EXIM Bank and EXIM Policy of India. **(12 Hrs)**

### **UNIT V:**

Price analysis and Output determination: Meaning-Objectives and factors affecting pricing- Full cost pricing-Marginal cost pricing-Skimming and Penetration pricing-Monopoly market-Monopolistic market-Oligopoly market- Duopoly market. **(12 Hrs)**

### **TEXT BOOK:**

#### **Unit I, III, IV&V**

S.Sankaran, International Business & Environment, 2007, Margam Publications, Chennai,

#### **Unit II & V**

R. Cauvery, Dr. M. Girija, Dr. R. Meenakshi Managerial Economics, 2009, S. Chand & Company Ltd, New Delhi.

### **REFERENCE BOOK:**

1. R.L Varshney & K.L. Maheswari, Managerial Economics, 2005, Sultan Chand & Sons, New Delhi. 2005
2. P.N.Chopra, Managerial Economics 2009, Kalyani Publishers, New Delhi.
3. Misra & Puri, Indian Economy, 2010, Himalaya Publishing House, New Delhi.
4. H.L. Ahuja, Modern Economics, 2009, S. Chand and Company Ltd, New Delhi.

## **ADVANCED CORPORATE ACCOUNTING**

**Semester: I**

**Credits: 5**

**Code : 14PCO1C03**

**Hours : 6**

**OBJECTIVE:**

- To enable the students to acquire accounting skills under different accounting methods
- To enable the students to learn the bank and insurance accounts

**UNIT I :**

Financial statements-Requirements and contents-preparation of financial statements-statutory and accounting standard requirements-balance sheet-profit and loss account-requirements as to profit and loss account- adjustments. **(18 hrs)**

**UNIT II:**

Amalgamation- (by merger and purchase method) - accounting aspects of AS14-absorption-external reconstruction. Calculation of purchase consideration under various methods - realization of various assets and liabilities-alteration of share capital-internal reconstruction. **(18 hrs)**

**UNIT III :**

Accounts of holding companies-sale of minority interest, un-realized profit, capital and revenue profits and mutual owings-consolidated balance Sheet. **(18 hrs)**

**UNIT IV:**

Insurance company accounts –final accounts of life insurance and general insurance business. **(18 hrs)**

**UNIT V:**

Bank accounts- legal requirements - preparation of profit and loss account and balance sheet. **(18 hrs)**

**TEXT BOOK:**

R. L.Gupta – Advanced Accounting, 2007, Sultan Chand Company, New Delhi.

**REFERENCE:**

1. Shukla & Grewal – Advanced Accounts, 2008, S.Chand Publications, Delhi.
2. Gupta , Financial Accounting for Management, 2008, Pearson Edn, Delhi.
3. N.Vinayakam & Charumathi – Financial Accounting, 2006, S.Chand Publications, New Delhi.
4. Arulanandam & Raman – Advanced Accounting, 2007, Himalaya Publishing House, Bombay.
5. Jain & Narang – Advanced Accounting, 2007, Kalyani publishers, New Delhi
6. Reimers – Financial Accounting, 2008, Pearson Education, Delhi.
7. S.N. Maheswari & S.K. Maheswari, Financial Accounting, 2005, Vikas Publishing House Private Ltd., New Delhi.

**Percentage of Marks for theory 20% and problems 80%**

## **ADVERTISING AND SALES MANAGEMENT**

**Semester: I**

**Credits: 5**

**Code : 14PCO1C04**

**Hours : 6**

### **OBJECTIVE:**

- To enable the students to have basic knowledge on advertising concepts and its scope
- To introduce the modern methods of advertising to the students.

### **UNIT I:**

Advertising – its purpose, scope - primary and secondary function – classification of advertising on the basis of prospects – on the basis of types of products -on the basis of geographical area - social and economic aspects of advertising, ethical issues in advertising – Need for advertising. **(18 hrs)**

### **UNIT II:**

Advertising process – psychology – effectiveness of advertising – buying behaviour – setting advertising objectives, advertisement planning and organization – advertisement copy. **(18 hrs)**

### **UNIT III:**

Advertising media – Role of media – print media – radio and television – Media research – Media selection – Advertising budget – Preparation of advertising budget – Factors influencing advertising budget - Evaluation and effectiveness of advertising – Media testing. **(18 hrs)**

### **UNIT IV:**

Sales Promotions – Scope – Function and importance – Sales promotion methods – Fundamental of successful selling – Case studies – Retail marketing. **(18 hrs)**

### **UNIT V:**

Salesmanship – Salesmen Recruitment and Training – Skills for good salesmanship – Training of sales personnel – motivating and evaluating sales personnel – sales records – rewarding good salesmanship – case studies. **(18 hrs)**

### **TEXT BOOK:**

1. Mahendra Mohan: Advertising Management, 1996, Tata McGraw Hill publishing Co., Ltd., New Delhi.

### **REFERENCES:**

1. Daver, 'Salesmanship & Advertising', 1980, 'Progressive publishers Bombay.
2. Philip Kotler 'Marketing Management', 1998, Prentice Hall of India (P) Ltd., New Delhi.
3. Rathore 'Advertising Management', 1990, Himalaya publishing House New Delhi.
4. Pillai & Bhagavathi 'Salesmanship', 2000, S.Chand & Co Ltd New Delhi.
5. Rustom S. Davar, "Salesmanship and Publicity" 1996, Vikas Publishing House Private Limited, Bombay.
6. Chunawalla, Kumar, Sethia, Subramanian, Suchak, 2009, "Advertising Theory and Practice", Himalaya Publishing House, New Delhi.

## **CORPORATE GOVERNANCE**

**Semester: I**

**Credits: 5**

**Code : 14PCO1E1A**

**Hours : 6**

### **OBJECTIVE:**

- To enable the students to learn statutory provisions for administrating a company
- To enable the students to acquire skills in corporate governance

### **UNIT I:**

Company administration – Hierarchy – Shareholders, Board of directors – Managerial Personnel and Company Secretary –Importance –Types –Positions – Qualities – Qualifications – Appointments and dismissals – powers – Rights – Duties & Liabilities. **(18 hrs)**

### **UNIT II:**

Kinds of Company Meetings – Board of Directors meetings – Statuary meetings – Annual General meeting – Extraordinary General meeting – Duties of a Company secretary relating to the meetings. **(18 hrs)**

### **UNIT III:**

Law Governing Meetings – Requisites of Valid meeting – Chairman of a Meeting – Appointments – Duties and powers – Notice – Agenda – Quorum – Motion –Resolution –Methods of Voting – Minutes. **(18 hrs)**

### **UNIT IV:**

Corporate Governance reforms in India-Recommendations of national committees on Corporate Governance-Role of SEBI in promoting responsible Corporate Governance- Select summary of recommendation of committees on Corporate Governance-SEBI and CII. **(18 hrs)**

### **UNIT V:**

Companies Act 2013- Scheme – types – One Person Companies –Finances of Companies : Capital, Debt Capital – Corporate Democracy — Restraints on Board Powers – Quasi – Judicial Bodies – NCLT and NCLAT. **(18 hrs)**

### **TEXT BOOK:**

1. Subhash Chandra Das, 2009, Corporate Governance, PHI Learning Private Limited, New Delhi.
2. Vinod Kothari, The Companies Act 2013, Lexis Nexis Publication, Haryana.

### **REFERENCES:**

1. Autar Singh, 1986 ‘Company Law’, Eastern book co., Lucknow,.
2. Ashok k. Bagrial, 1992, ‘Company Law’, Vikas Publishing house Pvt. Ltd., New Delhi, Kapoor, N.D., 2006, ‘Elements of Company Law’, Sultan Chand & Sons, New Delhi.
3. Rajendra Pal & J.S. Korlahallil, 2006, Business Communication, Sultan Chand & Sons, New Delhi
4. Dr. S. Singh, 2005, Corporate Governance, Global Concepts and Practices, Excel Books, New Delhi
5. Prasanta K. Gosh and Balachandran, V., 2000, Company Law and practice –II, Sultan Chand & Sons New Delhi,

## **INTERNET AND E-COMMERCE**

**Semester: I**

**Credits: 5**

**Code : 14PCO1E1B**

**Hours : 6**

### **OBJECTIVE:**

1. To enable the students gain knowledge about Internet & E-Commerce and its various components.
2. To help students learn the importance and application of electronic media for marketing of goods and services.

### **UNIT I :**

Internet - Evolution - Applications - Services - World Wide Web & its origin-Types of web pages – URL – DNS; E-Commerce – Application – Advantages & Disadvantages; Introduction to Mobile Commerce – its applications. **(18 hrs)**

### **UNIT II:**

Business Models for E-Commerce – Based on the relationship of transaction parties – Based on the relationship of transaction types – Introduction to E-CRM, E-SCM & E-Logistics. **(18 hrs)**

### **UNIT III:**

E-Marketing: E-Marketing Vs Traditional marketing – E-Marketing Value Chain – Browsing behavior model of E-Commerce – Online Marketing & its advantages – E-advertising: Various means of E-advertising – E-Branding: Elements of Branding – Branding – Marketing Strategies (Permission marketing , affiliate marketing & Viral Marketing) **(18 hrs)**

### **UNIT IV:**

E-Payment systems – Requirements – Digital Token – Credit Card – Smart Card – E-Cash – E-Cheque – Mobile Payments – Micro payment systems – Risk in E-payments system; E-Banking – Online financial services in India – Features of E-Banking in India. **(18 hrs)**

### **UNIT V:**

E-Security; Network and website security risk – Types of Cyber Crimes – e-Business risk management issues – firewall concepts enterprise wide security framework, cryptographic; Encryption techniques – Digital signature; Private & Public key. **(18 hrs)**

### **TEXT BOOK:**

Joseph S., E-Commerce an Indian Perspective, 2005, Prentice hall of India Pvt Ltd. New Delhi.

### **REFERENCES:**

1. Dr.K.Abirami Devi & Dr.M.Alagammai, 2009, E-Commerce, 1<sup>st</sup> Edition, Margham Publications, Chennai.
2. David Whitely, 2008, E-Commerce, Strategy, Technologies and Applications, Tata McGraw –Hill Publishing company Limited, New Delhi.
3. Kamalesh N.Agarwala, 2008, Business on the net, An Introduction to the ‘Whats’ and ‘Hows’ of e-Commerce, Macmilan India Limited, New Delhi.
4. Brain Mennecke and Troy Strader, 2003, Mobile Commerce:Technology, Theory and Applications, Idea Group.

## **DIRECT TAXES**

**Semester: II**

**Credits: 5**

**Code : 14PCO2C05**

**Hours : 6**

### **OBJECTIVE:**

- To expose the students to the current taxation procedure
- To enable the students to assess the income of different persons

### **UNIT I:**

Income tax Act 1961- definition of basic concepts- residential status- capital and revenue expenditure-exempted income. **(18hrs)**

### **UNIT II:**

Computation of taxable income under various heads- salary-house property- profit and gains of business-capital gains-other sources- relevant case laws **(18hrs)**

### **UNIT III:**

Clubbing of income-set off and carry forward of losses-deductions to be made in computing total income - (sec 80C to Sec 80U) relevant case laws (sec.80) **(18hrs)**

### **UNIT IV:**

Assessment of Individual-Hindu undivided family-partnership firms-company. **(18hrs)**

### **UNIT V:**

Procedure for assessment—authorities of income tax-advance payment of taxes –tax deduction at source - relevant case laws -Wealth tax Act- 1957-definition-scope-net wealth assets-deemed assets-valuation of assets exempted assets- relevant case laws. **(18hrs)**

### **TEXT BOOK:**

Direct Taxes Law and Practice, Vinod K.Singhania, Taxmann Publications Pvt. Ltd., New Delhi (Latest Edition)

### **REFERENCE:**

1. Vinod. K.Singhania, Direct Taxes Law and Practice, Taxmann Publications Pvt. Ltd., New Delhi (Latest Edition)
2. Bagavathi Prasad, Income Tax Law and Practice, Wishwa Prakashan, New Delhi (latest edition)
3. V.P Gaur, and Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi, (latest edition)
4. H.C. Mehrothra, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra, (latest edition)
5. B.B.Lal., Direct Taxes Practice and Planning, (latest)

## ADVANCED COST ACCOUNTING

**Semester: II**

**Credits: 5**

**Code : 14PCO2C06**

**Hours : 6**

### OBJECTIVE:

- To enable the students to understand the principles and procedure of advanced cost accounts
- To help the students to apply the principles and procedures of cost accounts in different practical situations

### UNIT I :

Cost accounting information system-need-designing cost accounting information system-steps – objectives-characteristics of an ideal costing system-installation of costing system-steps for installation-practical difficulties in installing a costing system-Cost sheet-preparation of cost sheet-tenders-reconciliation of cost and financial accounting. **(15 hrs)**

### UNIT II :

Service Costing- classification, collection and ascertainment of costs-operation costs and management decisions-canteen costing-hospital costing-hotel costing-transport costing- multiple operation costing. **(15 hrs)**

### UNIT III:

Process costing-its application-process losses- normal and abnormal loss and abnormal gain- inter process profits-equivalent production- (with opening , closing work in progress and process losses)- valuation of work in progress under FIFO method and average cost method-joint and by products costing. **(15 hrs)**

### UNIT IV:

Activity based costing – (ABC) – introduction – concept of ABC – approaches to ABC – allocation of overheads under ABC – characteristics of ABC – implementation of ABC system. ABC supports to corporate strategy. Pricing decision – back flush costing. **(15 hrs)**

### UNIT V:

Cost control –its techniques-cost reduction- difference between cost control and cost reduction-tools and techniques of cost reduction- cost control ratios-cost control techniques used in control of waste, scrap, defectives and spoilage materials- productivity and value analysis- learning curve and quality control- cost audit. **(15 hrs)**

### TEXT BOOK:

Jain S.P. & Narang K.L., Advanced Cost Accounting, 2005, Kalyani Publishers, New Delhi.

### REFERENCE:

1. Nigam and Sharma, 2008, “Advanced Cost Accounting, Himalaya Publishing House, New Delhi.
2. Charles T. Horngren, 2006, Cost Accounting-A Managerial Emphasis, Prentice Hall of India (P) Ltd, New Delhi.
3. Dr. S.N. Maheswari, 2008, Advanced Cost Accounting, Sultan Chand, New Delhi.
4. Dutta, 2004, Cost Accounting:Principles and Practice, Himalaya Publications, New Delhi.

## ACCOUNTING FOR MANAGERIAL DECISION

Semester: II  
Code : 14PCO2C07

Credits: 5  
Hours : 6

### OBJECTIVE:

- To enable the students to learn the principles and procedures of Management Accounting
- To enable the students to understand the importance of cost and operational efficiency

### UNIT I:

Management Accounting – Definition. Nature and Scope – Functions – Role of Management Accountant – Tools of Financial Analysis and Planning – Ratios. Fund Flow and Cash Flow Analysis.

(18 hrs)

### UNIT II:

Responsibility Accounting-Fundamental Techniques- Responsibility Centers- Performance reporting- Value analysis- Steps. Cost Audit- Meaning- Types-Rules-Qualifications-Powers and Duties of Auditor. Cost Reduction and Cost Control techniques- steps in cost control.

(18 hrs)

### UNIT III:

Marginal costing – Basic concepts – Marginal and absorption costing - BEP analysis – CVP analysis – Differential cost analysis – application for management decision making.

(18 hrs)

### UNIT IV:

Standard Costing – Setting standards – Variance analysis and reporting – Material, Labour, Overhead – Sales and Profit Variance – Reporting and investigation of Variances.

(18 hrs)

### UNIT V:

Budget and Budgetary Control Forecasting Vs. Budget – Preparation of Functional Budget – Types of budgets – Zero Base Budgeting, Programme Budgeting and Performance Budgeting.

(18 hrs)

### TEXT BOOK:

1. R.K. Sharma Shashi K. Gupta, Management Accounting, 2005, Kalyani Publishers, New Delhi
2. S.P.Jain & R.L. Narang, Advanced Cost Accounting. 2003, Kalyani Publishers, Ludhiana

### REFERENCES:

1. V.S.P. Rao, 2006, Cost Accounting, Vrinda Publications (P) Ltd. Delhi.
2. Dutta. 2008, Cost Accounting: Principles and Practice, Pearson Education, Delhi.
3. B.M.Lall Nigam, 2009, Cost Accounting Principles and Practices, Himalaya Publishing House, New Delhi.
4. J.Made Gowda, 2005, Advanced Cost Accounting, Himalaya Publishing House, New Delhi
5. B.S.Khanna, I.M.Pandey, 2009, Practical Costing, S.Chand Co., Ltd., New Delhi.
6. Dr. S.N.Maheswari, 2008, Advanced Cost Accounting, Sultan Chand, New Delhi.
7. Atkinson, 2008, Management Accounting, 5<sup>th</sup> Edition, Pearson Education, Delhi.
8. Nigam Sharma, 2009, Advanced Cost Accounting, Himalaya Publishing House, New Delhi.

Theory 40% Problem 60%

## **BUSINESS ETHICS**

**Semester: II**

**Credits: 5**

**Code : 14PCO2C08**

**Hours : 6**

### **OBJECTIVE:**

- To appraise and conscientise the students of ethical issues in business and managerial decisions
- To make students aware of the social responsibilities of business

### **UNIT I :**

Ethics- nature-objectives-business ethics-nature of business ethics-relationship between ethics and business-the Unitarian view of ethics-the separatist view of ethics-the integration view of ethics-ethical consciousness in business-need for business ethics-ethical theories- impact of unethical behaviour in the market system- trust and ethics-ethical organization and its corporate code- characteristics of an ethical organization-the rule of law- relationship between law and social standards. **(18 hrs)**

### **UNIT II:**

Ethical issues in marketing management- marketing management –an overview-ethical issues in marketing strategy-ethical issues in marketing mix –product-price-promotion-place-process-people-physical evidence; ethical issues and consumerism- consumer rights-consumer welfare; ethical issues in operation management- an overview- role of purchasing manager-quality control-ethical dilemmas, ethical problems in operations management. **(18 hrs)**

### **UNIT III:**

Ethical issues in purchase management-purchasing function-an overview- role of purchase manager-ethical issues in purchasing- code of ethics for purchases- ethical issues in Global buyer-supplier relationships- ethical issues in human resource management- -nature of employment-contract-hiring-the principle of ethical hiring- equality of opportunity- discrimination-ethics and remuneration-ethics in retrenchment. **(18 hrs)**

### **UNIT IV:**

Ethical issues in finance- ethical issues in mergers and acquisitions—hostile takeovers- insider trading-money laundering- accounting profession- an overview- importance of financial statements-fictitious revenues- fraudulent timing differences-concealed liabilities and expenses-improper fraudulent disclosure or omissions, fraudulent asset valuation-transparency in disclosures- role of accountants- rules governing the professional conduct of accountants- ethical audit. **(18 hrs)**

### **UNIT V:**

Corporate Social Responsibility-meaning- definition-methods-evaluation- internal stakeholders-shareholders, employees, management- external stakeholders- consumers, suppliers-creditors-competitors-community-environmental ethics- environmental issues in India- greening and green initiatives-ethical issues in global business- MNCs- ethical issues in MNCs-social obligations in global business. **(18 hrs)**

**TEXT BOOK**

1. Business Ethics and Corporate Governance,2003, ICFAI Centre for Management Research, December, Ref. No. BECG-122K3 24
2. Francis Cherunilam,2008, Business Environment, Text and Cases, Himalaya Publishing House, New Delhi.

**REFERENCE**

1. C.V.S. Murthy, 2007, Business Ethics, Text and Cases, Himalaya Publishing House, New Delhi.
2. Fr. Cyriac K. Managerial Ethics and Social Issues, 189, XLRI, Jamshedpur.
3. Mr.Fernando 2010, (LIBA), Business Ethics, Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson Education in South Asia, New Delhi.

## MANAGEMENT CONCEPTS

**Semester: II**

**Credits: 5**

**Code : 14PCO2E2A**

**Hours : 6**

### OBJECTIVE:

- To enable the students to have thorough understanding of the principles and practice of management
- To enable the students to learn about communication process in management.

### UNIT I:

Nature and Process of Management: Management as Science, Art and Profession; Manager and Environment; System Approach to Management; Responsibilities of Management; The social Responsibility of Managers; Ethics in Managing. **(18 hrs)**

### UNIT II:

Planning; Principles of Planning, Types of Plans, Steps in Planning, Limitations of Planning; Objectives, Strategic Planning Process, Major Kinds of Strategies, Implementation of Strategies, SWOT Analysis, Business Portfolio Analysis – BCG Matrix, GE Business Screen, Decision Making: Models and Techniques, Management by objectives, policy formulation. **(18 hrs)**

### UNIT III:

Organizing: Organization Structure and Design, Span of Management, Delegation and Decentralization: Line and Staff Organization; Effective organizing and organizational culture, Staffing: System approach to human resource management: Selection; Selection process, techniques and instruments. **(18 hrs)**

### UNIT IV:

Directing – Importance of Directing and Leading: Managing the human factor, Motivation Concept-Theories, Techniques. Leadership Styles, leadership theories. **(18 hrs)**

### UNIT V:

Communication- nature-process-networks and barriers-Effective communication-Managerial Control; Concept and Process; Effective control system; Techniques of control-traditional and modern. Management of change; concept, nature, process of planned change; Resistance to change; Emerging horizons of management in a changing environment. **(18 hrs)**

### TEXT BOOK:

1. Harold koontz and Heinz Weirich, 1990, Essentials of Management, 5<sup>th</sup> Edn., McGraw Hill International.

### REFERENCES:

1. Harold koontz , Heinz Weirich and Mark V Cannice, 2008, Management-A Global and entrepreneurial Perspective, 12<sup>th</sup> Edn, McGraw Hill International.
2. Stephen P.Robbins and David A.Decenzo, 2001 Fundamentals of Management, 3<sup>rd</sup> Edn., Pearson Education Asia.
3. L.M. Prasad 2005, Principles & Practice of Management, Sultan chand & Sons, New Delhi
4. Stonier & Wankel, Management, Prentice Hall India, New Delhi.

## **STRATEGIC MANAGEMENT**

**Semester: II**

**Credits: 5**

**Code : 14PCO2E2B**

**Hours : 6**

### **OBJECTIVE:**

- To enable the students to understand the principles of strategic management
- To enable the students to understand the strategies on corporate level

### **UNIT I:**

Strategy - strategy management – definition – strategic management process – mission and objectives: elements and communication of mission – importance and hierarchy of objectives - benefits and limitations of strategic management. **(18 hrs)**

### **UNIT II:**

Business Environment: Internal environment; External Environment; Micro Environment and Macro Environment. SWOT analysis – techniques for environmental analysis – relating SW and OT. **(18 hrs)**

### **Unit III:**

Portfolio Strategy: Business portfolio analysis – Models of portfolio strategy – Trends in portfolio Strategy – Factors influencing portfolio strategy. **(18 hrs)**

### **UNIT IV:**

Competitive analysis and strategies – competitive forces: Rivalry among existing firms, Threats of new entrants, Threats of Substitutes, Bargaining power of suppliers, Bargaining power of buyers. Competitors analysis – Generic competitive strategies – Strategic positioning – Four routes to strategic advantage. **(18 hrs)**

### **UNIT V:**

Corporate level Generic Strategies: Stability strategy, Growth strategy, Retrenchment strategies, Combination strategy. Business Growth: Reasons – indicators – risks of growth – Growth strategies: Intensive, Integrative, Diversification and External growth strategy. **(18 hrs)**

### **TEXT BOOK:**

1. Francis Cherunilam, 2009, Strategic Management, Sultan & Chand Sons, New Delhi

### **REFERENCE BOOKS:**

1. L.M. Prasad, Strategic Management, 2009, Sultan & Chand Sons, New Delhi.
2. G. Sudarsana Reddy, K. Aswathappa, Strategic Management – Concepts & Cases, 2008, Himalaya Publishing House, Mumbai.
3. Dr. Anand Prakash, 2012, Strategic Management, Sonali Publications, New Delhi.
4. Michael, A.Hitt, R.Duane Ireland & Robert E., 2011, Strategic Management Competitiveness & Globalization- Concepts and Cases, Thomson Asia Private Ltd., Singapore.

## ADVANCED BUSINESS STATISTICS

Semester: III

6 hrs/week

Code : 14PCO3C09

Credit: 5

### LEARNING OUTCOME:

- Enabling the students to have knowledge in advanced statistical tools to pursue research in business and commerce.
- Developing skills in application and testing of hypothesis.

### UNIT I (18hrs)

Correlation analysis- simple, partial and multiple- Regression analysis- simple and multiple regression.

### UNIT II (18 hrs)

Analysis of Time series-Measurement of Trend-Measuring Trends by logarithms-Shifting the Trend Origin-Measurement of Personal Variations-Measurement of cyclical variations-Measurement of Irregular Variations--- binomial and Poisson distribution-Normal distribution.

### UNIT III (18 hrs)

Statistical inference-Procedure of testing hypothesis- standard error and sampling distribution- Procedure of testing hypothesis- tests of significance for larger samples- tests of significance for smaller samples- “t” test distribution.

### UNIT IV (18 hrs)

$\chi^2$  test – the chi-square distribution-  $\chi^2$  as a test of goodness of fit-F Test and analysis of variance (ANOVA) in one way classification and two way classification.

### UNIT V (18 hrs)

Non-parametric test -sign test- the paired sample sign test- the Mann-Whitney U test- H test- spearman’s rank correlation- Statistical package.

### TEXT BOOK

S.P. Gupta, Statistical Methods, 2008, Sultan Chand & Sons, New Delhi.

### BOOKS FOR REFERENCES:

1. Sanchetti Kapoor, Advanced Statistical Methods, 2008 Sultan Chand & Sons, New Delhi.
2. Kazmier, Business Statistics, Schman Series, 2006, McGraw Hill, New Delhi.
3. Croxton, Cowden & Klein, Applied General Statistics, 2001, Prentice Hall, New Delhi.
4. John E. Freund’s, Mathematical Statistics with Applications, 2008, Pearson Education, New Delhi.
5. John E. Freund’s – Mathematical Statistics with Applications, 2001, Pearson Education.

Note: The Percentage of Marks for Theory and Problems: 20 & 80 respectively.

## **SMALL SCALE INDUSTRIES AND ENTREPRENEURSHIP DEVELOPMENT**

**Semester : III**

**6 hrs/Week**

**Code : 14PCO3C10**

**Credit: 5**

### **LEARNING OUTCOME:**

- Enabling the students to have knowledge on entrepreneurship development
- Familiarizing the student with changing trend in various Acts related SSI

### **UNIT I**

**(18hrs.)**

Small Scale Industry-Meaning and definition - Vision of small industries -Concept of small enterprises – Characteristics of small scale industries – Importance of small scale enterprises – Advantages, challenges & opportunities – Thrust areas of policies for small enterprises-Organizational Structure & Ownership Partner of SSI – Definition – Importance – Steps – Functions of organization – One men small scale industries – Two men small scale industries – Ownership pattern – Sole proprietorship – Partnership – Joint Stock Company – Co operators.

### **UNIT II**

**(18hrs.)**

Steps for starting a small industry – Preparation of project report guidelines – Procedure and formalities for registration – Opportunities for a entrepreneurial career – Role of micro small and medium enterprises in economic development – Problems of small scale enterprises – Financing of enterprises – Sources of finance – Term loans – Venture capital – Institutional finance to Entrepreneurs – Commercial banks - Other Financial institutions – Intuitional support to entrepreneurs .

### **UNIT III**

**(18hrs.)**

Entrepreneur – Functions and clarifications of entrepreneurs – Characteristics of entrepreneur – Nature and importance of entrepreneur – Entrepreneur vs. professional manager – Women entrepreneurs – Concept of Entrepreneurship – Entrepreneurship and environment – Policies governing entrepreneurs, entrepreneurial development programmes – Institutions for entrepreneurship development. Entrepreneurship – Entrepreneurship development in India.

### **UNIT IV**

**(18hrs.)**

Project identification and classification – Internal and external constraints – Project objectives – Project life cycle – Project formulation – Need, Concept, Significance and elements of project formulation – Feasibility analysis – Project report – Content – Planning commission guideline for formulating a project report – Project design and appraisal – Concept of project appraisal and methods of project appraisal – Methods of minimizing risks; overrun analysis – Plant location and layout - Marketing opportunities.

### **UNIT V**

**(18hrs.)**

Marketing Mechanism in SSI -Introduction – Principals of marketing functions – Responsibilities of Management – Applying the marketing concepts – Marketing small scale industries – Institutionalized marketing for the entrepreneurs-Entrepreneurial Act -Industrial DVT act 1972 – Factories act 1948 – Industrial employment act 1946, Indian trade unions act 1926 – They payment of wages act 1936 – The work men's compensation act 1927 – The green Arm of the law.

**TEXT BOOK:**

Dr. Vasanth Desai , Small Scale Industries and Entrepreneurship 2010, Himalaya Publisher, New Delhi.

**BOOKS FOR REFERENCES:**

1. S. Anil Anand, S. C. Poornima, Mini K. Abraham, Entrepreneurship Development, Jeya shree , 2009- New Age Internal Publishers p(v) ltd, New Delhi.
2. Dr. V. Balu, Entrepreneurship and Management of Small Scale Business, 2011, Sri Venkateswara Publicities, Chennai.
3. G.P. Gupta, N.P. Srinivasan, Entrepreneurial Development, 2009, Sultan Chand & Sons, New Delhi.
4. Jeyashree, Suresh, Entrepreneurial Development, 2014 , Margham Publications, Chennai.

## **FINANCIAL SERVICES**

**Semester : III**

**6hrs/Week**

**Code : 14PCO3C11**

**Credit :5**

### **LEARNING OUTCOME:**

- Enabling the students to understand the contemporary theory and practice of Indian Financial Service Sector.
- Familiarizing the students with the various types of financial services and financial institutions.

### **UNIT I**

**(18hrs)**

Non Banking Financial – companies – introduction – RBI Act, frame work – RBI NBFCS Acceptance public Deposits Directions – RBI NBFCS – prudential Norms directions – Assets classifications – factoring and forfeiting – theoretical Frame work – types of Factoring – Advantages – Kalyanasundram committee Report.

### **UNIT II**

**(18hrs)**

Lease Financing – concepts and classifications – significance and limitations – tax aspects of leasing – hire purchase Finance & Consumer credit – meaning and characteristics – Legal Frame Work – Accounting & Reporting – financing and consumer credit & salient features – Evaluation

### **UNIT III**

**(18hrs)**

Housing Finance – NHB Directions – NHB guidelines Deposits with Housing Finance Institutions – insurance services – insurance product services Registration of Indian insurance companies.

### **UNIT IV**

**(18hrs)**

Venture capital financing – SEBI Guideline – Theoretical Frame Work – IFCI venture capital funds limited – Mergers and Amalgamation – capital issue management – pre issues and post issues.

### **UNIT V**

**(18hrs)**

Range of Financial Services – Clearing Services – Clearing Corporation of India Limited (CCIL) – Credit rating and information services, Credit Rating and Information Services of India Ltd (CRISIL) – Credit Information Bureau of India Ltd. (CIBIL) – Discount house services, Discount and Finance House of India Ltd (DFHIL) – Investment information and credit rating services – Investment Information and Credit Rating Agency of India (ICRA) – Moody's investors service – Over-the-Counter Exchange of India Ltd(OTCEI) – National Securities Depository Ltd (NSDL).

### **TEXT BOOKS:**

1. M.Y. Khan, Financial Services, (Latest Edition), Tata McGraw-Well Publishing Company, 4<sup>th</sup> edition. (Units I – IV)
2. S. Gurusamy, Financial Markets and Institutions,(Latest Edition), Tata McGraw – Well Publishing Company 3<sup>rd</sup> edition. (Units V)

**BOOKS FOR REFERENCES:**

1. Sames L. Heskett, Managing in the services Economy, (Latest Edition), Harvard Business School Press, Boston.
2. Nalini Praya Tripathy, Financial Services, (Latest Edition), Hall of India, New Delhi.
3. Shri Ram Khanna, Financial Markets in India and Protection of investors, (Latest Edition), New Century Publications.
4. G. Ramesh Babu, Financial Markets and Institutions,(Latest Edition), Concept Publication Company, New Delhi.

## **RESEARCH METHODOLOGY**

**Semester : III**

**6hrs/Week**

**Code : 14PCO3C12**

**Credit: 5**

### **LEARNING OUTCOME:**

- Learning how to choose a problem and frame the research design.
- Developing Skill in analyzing and interpreting the data and presenting them in the form of a report.

### **UNIT I (18hrs)**

Research-meaning-objectives-types of research-research process-criteria of good research-types of research –social science research.

### **UNIT II (18hrs)**

Review of literature - literature search procedure – sources-planning of research- defining research problem- formulation of objectives – scope, concept, period, hypotheses – Research design – types-features of good design.

### **UNIT III (18hrs)**

Sampling techniques – methods – sample design- different types of sample design – characteristics of a good sample design – choice of sampling techniques – sample size – primary and secondary data- Methods of collection of data – Tools of data collection.

### **UNIT IV (18hrs)**

Processing and statistical analysis of data – Tabulation classification – statistical treatment – testing hypotheses –test- Chi- square test – analysis of variance – Interpretation of results.

### **UNIT V (18hrs)**

Report writing – types – planning – steps in drafting report – format of the report – bibliography – Foot notes.

### **TEXT BOOK**

1. Kothari, C.R., Research Methodology, Methods & Techniques, 2010, New Age International Publishers, New Delhi
2. Krishnaswami,O.R, Methodology of Research in Social Sciences,1993,Himalaya Publishing House, New Delhi.

### **BOOKS FOR REFERENCES:**

1. P. Ravilochanan, Research Methodology, 2003, Margham Publications, Chennai.
2. Devandra Thakur,Research Methodology in Social Sciences,1993, Deep and Deep publications, New Delhi.
3. Donald R. Cooper, Pamela S. Schindler, Business Research Methods, 1999, Tata McGraw-Hill Publishing Company Ltd., New Delhi.
4. Krishnaswami, O.R. Methodology of Research in Social Sciences, 1993, Himalaya Publishing House, New Delhi.

## **ADVANCED COMPUTERIZED ACCOUNTING**

**Semester: III**

**6hrs/week**

**Code : 14PCO3E3A**

**Credit: 5**

### **LEARNING OUTCOME:**

- Enabling the students to automate accounts and inventory using accounting software.
- Enabling the students to retrieve various accounting/inventory reports using accounting software

### **UNIT I**

**(5hrs)**

Preparation of Trial Balance- Preparation of Profit & Loss account - Balance sheet. Interest -Simple, Compound interest calculation- setting up ledger master- Interest report- Voucher classes and ledger for interest entry- Bill wise interest calculations.

### **UNIT II**

**(5hrs)**

Receivables and Payable management- Meaning- activating bill wise details-sales entries, purchase entries. Purchases Returns, Sales returns -Receipt, payment entries. Display and printing of outstanding- printing reminder letters- printing confirmation.

### **UNIT III**

**(5hrs)**

Cost, Cost centre, Cost categories- Meaning- creation, display, alteration of cost Categories and cost centers- allocation of transactions to cost centers-voucher entry using voucher class and cost centre class.

### **UNIT IV**

**(5hrs)**

Budget-Budgetary Control- Meaning - Creation of Budgets-Group Budgets-Budget ledgers- Alteration of budgets-deletion of budgets.

### **UNIT V**

**(5hrs)**

Human Resource Department, pay roll application in Tally, -payroll masters in Tally-recording payroll vouchers- payroll reports- compliance with ESI and EPF

### **TEXT BOOK:**

Namrata Agarwal , Tally 9, 2009, Dreamtech Press, New Delhi

### **BOOKS FOR REFERENCES:**

A.K. Nandhani & K.K. Nandhani, BPB Implementing Tally, 2010, BPB Publications, New Delhi.

**LAB EXERCISES****(65 hours)**

1. Creation, alteration and deletion of companies
2. Creation of primary and secondary groups
3. Creation of ledgers, single and multiple
4. Display of trail balance
5. Various types of accounting vouchers
6. Creation of new voucher types
7. Display in day book
8. Profit & Loss Account (Income & Expenditure Account) Balance Sheet
9. Bank Reconciliation statement
10. Creation of stock groups
11. Stock items, Stock categories
12. Types of inventory vouchers
13. Display in stock summary
14. Movement analysis
15. Integration of accounts and inventory
16. Reorder level
17. Price list
18. Inventory report
19. VAT (Value added Tax)
20. TDS (tax deducted at source)
21. Payroll masters
22. Recording payroll vouchers
23. Payroll reports
24. Statutory compliance with ESI and EPF

<b>Internal Components</b>		<b>External Components</b>	
Theory	25	Practical	60
Practical	10		
Lab Attendance	05		
<b>Total</b>	<b>40</b>	<b>Total</b>	<b>60</b>

\*\*\*There will be external examination only for practical and **no** external examination for theory.

## **DATABASE MANAGEMENT**

**Semester : III**

**6hrs/week**

**Code : 14PCO3E3A**

**Credit: 5**

### **LEARNING OUTCOME:**

- Exposing the students to Data base Management Packages with an emphasis on commercial applications
- Enabling students to acquire programming skills related to Database

### **UNIT I**

**(6 hrs)**

Data management system-its applications-its purpose-advantages and disadvantages-date base language -relational data base management system- structure-data manipulation language(DML)- data definition language (DDL)- data transaction language(DTL)-& data retrieval language-interactive SQL- - interactive SQL \*plus- data manipulation in data management systems—two dimension matrix creation-insertion of data into tables- updating- deletion-select command-modifying the structure of tables-removing deleting and dropping tables-data constrains-primary key-logical operators- arithmetic operators- range searching-pattern matching.

### **UNIT II**

**(6 hrs)**

Oracle functions-grouping data from tables in SQL-manipulating dates-Joins-Sub queries- Union, Intersect And Minus Clause-Indexes-Views- Sequences-Granting Permissions-Creating Of Reports in SQL \*plus- Programming Language(PL)-Structured Query Language(SQL)-Elements-Variables- Constants-Control Structure-Loop Structure-Writing Blocks.

### **UNIT III**

**( 6 hrs)**

Exception handling in PL/SQL-procedure- function-built-in functions-Packages-Triggers-Cursors- Attributes.

### **UNIT IV**

**(6 hrs)**

. Forms-15 module objects-menu-library reports-data definition objects(6 types)-passing parameters- Reports to report-forms of report-Graphics-types, drill down graph, passing parameters between form and graph.

### **UNIT V (Lab Assignments)**

**(66 hours)**

1. Table creation and manipulation (DDL, DML, DCL)
2. Working with logical, comparison, and arithmetic operation
3. Retrieving rows with characters, aggregate and data function
4. Retrieving rows with group function and having
5. Retrieving rows with sub queries
6. Queries using join function
7. PL/SQL programs with control structure
8. Sequence, Index and Views: working with sequence and index, working with index and views
9. Cursor: a) PL/SQL program with cursor b) Employee details using cursor c) student details using cursor d) deleting employee information using cursor

10. Trigger: a) PL/SQL program with trigger b) Raising error using trigger c) Raising error for employee details using trigger
11. Exception Handling: PL/SQL program with exception handling b) pre-defined exception handling
12. Creating and Calling procedure
13. Function: a) Factorial number using function b) Fibonacci series using function c) sequence of number using function
14. Creating and Calling Package
15. Report: a) Report creation, using column format b) Ticket information using report.

**TEXT BOOKS:**

1. Ivan Bayross, Commercial Application Development Using ORACLE Developer 2000, BPB Publications, New Delhi, 2009
2. Course material prepared by department of commerce for introductory chapter( I Unit)

**BOOKS FOR REFERENCES:**

1. Abraham Silberschatz, Henry F.Korth, S. Sudarshan, Data Base System Concepts, McGraw-Hill international edition- 5<sup>th</sup> edition-2006

Internal Components		External Components	
Theory	25	Practical	60
Practical	10		
Lab Attendance	05		
<b>Total</b>	<b>40</b>	<b>Total</b>	<b>60</b>

\*\*\*There will be external examination only for practical and **no** external examination for theory.

## PROJECT MANAGEMENT

Semester: IV

6hrs/week

Code : 14PCO4C13

Credit: 4

### LEARNING OUTCOME:

- Acquiring skill in preparing project Report
- Developing the skill of technical and market potential analysis .

### UNIT I

(18 hrs)

Project meaning- definition – project management – project characteristics- objective of project management- importance of project management- operation management- -recent trends in project management-project life cycle and its phases-project audit-classification of project on different basis.

### UNIT II

(18 hrs)

Process of Project Management- detailed project report- project selection methods – project selection criteria- BCG matrix- strategic position and action evaluation diagram- non financial scoring models.

### UNIT III

(18 hrs)

Factors considered in technical analysis- factors affecting selection of location - Government incentives, SEZ, EOQ, etc - sources of technology- technology transfer- technology development- appropriate technology-capacity planning and cost capacity relationship.

### UNIT IV

(18 hrs)

Market potential analysis-qualitative techniques: - statistical techniques- other methods of forecasting- characteristics of effective forecast- modern approaches in era of globalization-market plan.

### UNIT V

(18 hrs)

Importance and steps of financial feasibility- components of cost of projects-working capital estimations- project cash flows -long term finance- debt financing-characteristics of debt- types of debt-cost of debt- equity financing – preferential shares – equity shares- retained earnings.

### TEXT BOOK

Rajeev Gupta, Project Management, 2014 - PHI Learning Private limited Delhi.

### BOOKS FOR REFERENCES:

1. S. Choudhury , Project Management , 2014 - Mc-Graw Hill Education (India) Private Limited,Chennai
2. Prasana Chandra , Project 2014 -Mc-Graw Hill Education (India) Private Limited, Chennai
3. Vasant Desai , Project Management, 2008- Himalaya Publishing House, New Delhi

## HUMAN RESOURCE MANAGEMENT

Semester: IV

6 hrs/week

Code : 14PCO4C14

Credit: 4

### LEARNING OUTCOME:

- Enabling the students to gain insights into the different domains of HRM.
- Enabling the students to understand the important concepts of personnel management.

### UNIT I

(18hrs)

Human resource management- its evolution –human resource management environment – its objectives- HRM as a profession-qualities of a HR manager-HRM and personnel Management-future role of HRM- features of international HRM- reasons for the growth of HRM-challenges facing IHRM-international HRM practices.

### UNIT II

(18hrs)

Meaning and features of strategic HRM-SHRM vs HRM-models of strategic human resource management-its benefits-steps in strategic management process- characteristics of human resource planning-its process-factors considered and requirements for effective human resource planning-benefits and barriers to HR planning.

### UNIT III

(18hrs)

Recruitment and selection- job analysis- job description- job specification- job design-recruitment policy-its process-recruitment vs selection-selection tests- strategy for an effective interview process-orientation, socialization-placement-socialization process.

### UNIT IV

(18hrs)

Career planning-process- career guidance and counseling-training and development –significance-assessment of training needs-methods- training and development of managerial personnel-organizational development-its concepts, objectives and process.

### UNIT V

(18hrs)

Human resource evaluation and compensation- performance evaluation- its process and uses-its methods-job evaluation- its objectives and process- its methods- theories of compensation-concept of wages-factors influencing wages and salary administration-challenges in wage administration-incentives and benefits-its objectives-types-fringe benefits-social security-employee discipline-essentials of good grievance procedure.

### TEXT BOOK:

Pravin Durai, Human Resource Management, 2010 , Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson Education in South Asia, New Delhi.

### BOOKS FOR REFERENCES:

1. V. Balakrishnan, M. Subramanian, Behavioural Dimensions in Human Resource Management, 2006, Anurag Jains for Excel Books, (Excel Printers) Delhi.
2. Y.K. Singh, H.S. Rawat, Human Resource Management, 2008,APH Publishing Corporation, Delhi.
3. Scottsnell & George, Bohlander, Human Resource Management, 2009, Baba Barkha Nath Printers, New Delhi.
4. John M. Ivancevich, Human Resource Management, , 2008,Tata McGraw Hill Publishing Company Ltd., New Delhi.

## **INTERNATIONAL MARKETING**

**Semester: IV**

**6hrs/week**

**Code : 14PCO4C15**

**Credit: 4**

### **LEARNING OUTCOME:**

- Enabling the students to learn the procedure and strategies for international marketing.
- Enabling the students to understand the foreign exchange regulations and documentation.

### **UNIT I**

**(18hrs)**

International marketing-introduction- International marketing Vs Domestic marketing - objectives of international business-international orientation-international market decisions.

### **UNIT II**

**(18hrs)**

Product strategies-business environment and product strategies-product life cycle-product life cycle and international marketing-product communication strategies- globalization Vs. localization-branding- packaging and labeling.

### **UNIT III**

**(18hrs)**

Promotion strategy-marketing environment and promotion strategies- promotion mix-export promotion organization-trade fairs and exhibitions-personal selling-problems in international promotion.

### **UNIT IV**

**(18hrs)**

Pricing strategy-pricing objectives-factors affecting pricing - exporter marketing costs-pricing method - approaches-steps in pricing-retrograde pricing - transfer pricing dumping -export price quotations - factors affecting pricing.

### **UNIT V**

**(18hrs)**

Export procedures and documents - preliminaries-documents related to payment-documents related to inspection- documents related to excisable- documents related to foreign exchange regulation- International marketing channels-channels between nations - marketing environment and international distribution.

### **TEXT BOOK**

Francis Cherunilam, International trade and export management, 2010,Himalya Publishing House, Mumbai.

### **BOOKS FOR REFERENCES:**

1. Kumar, International Marketing Research,2009,PHI Learning Private Limited, New Delhi.
2. PhilipR.Cateora, JohnL.Graham, Prashant Salwan, International Marketing, 2008,Tata McGraw-Hill Publishing Company Ltd. New Delhi.
3. Philip Kotler, Marketing Management, 1996, Prentice Hall, New Delhi.
4. Sak.Onkvist,John.J.Shaw, International Marketing,1996,Prentice Hall, New Delhi.