



(Accredited with 'A' Grade by NAAC)

**M.Com. (Five-Year) Programme**  
**Department Elective Courses**  
**2019**

**Department of Commerce**

## Elective Courses

### Department Electives (DE)

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1	19ICODE27	Elements of Insurance	3	3	25	75	100
2	19ICODE28	Office Management and Secretarial Practice	3	3	25	75	100
3	19ICODE36	International Business	3	3	25	75	100
4	19ICODE37	Business Ethics and values	3	3	25	75	100
5.	19ICODE47	Financial Market and Services	3	3	25	75	100
6.	19ICODE48	Business Mathematics	3	3	25	75	100
7.	19ICODE55	Investment Management	3	3	25	75	100
8	19ICODE56	Advertisement Salesmanship and Sales Force management	3	3	25	75	100
9	19ICODE65	Modern Banking	3	3	25	75	100
10.	19ICODE66	Retail Management	3	3	25	75	100
11.	19ICODE85	Corporate Social Responsibility	3	3	25	75	100
12	19ICODE86	International Finance and Foreign Exchange	3	3	25	75	100
13.	19ICODE87	International Logistics Management	3	3	25	75	100
14.	19ICODE95	Goods and Services Tax	3	3	25	75	100
15.	19 ICODE96	Marketing of Financial Services	3	3	25	75	100
16.	19ICODE97	Project Finance and Management	3	3	25	75	100

## Semester II

### 19ICODE27: ELEMENTS OF INSURANCE

Credits : 3

Hours : 45

#### Learning Objectives:

- LO1:** Enlighten the students on fundamental principles governing insurance.
- LO2:** Teach the process of buying life insurance, Fire and Marine Insurance policies and educate them on the process of lodging claims and settlement from insurance companies.
- LO3:** Sensitize the student to miscellaneous insurances and IRDA.

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the implications of each and every principles insurance of various types.
- CO2:** Gain knowledge of buying various insurance policies and acquainting themselves with the process of claiming the losses and arriving at settlement.
- CO3:** Comprehending the availability of insurance cover for non-life segment and arranging to take cover.
- CO4:** Appreciate the role of IRDA and know the recent developments in insurance industry.
- CO5:** Applying knowledge gained in insurance in dealing with insurance contracts.

#### Unit I : Introduction to Insurance

Insurance - Meaning and Definition - Evolution of Insurance – Importance of Insurance - Contract of Insurance – Fundamental Principles of Insurance – Classification of Insurance.

#### Unit II: Life Insurance

Life Insurance – Meaning and Definition – Features – Advantages of Life Insurance – Principles of Life Insurance – Procedure of effecting Life Insurance – Types of Life Insurance Policies - Life Policy conditions – Settlement of Claims.

#### Unit III : Fire Insurance

Fire Insurance – Meaning and Definition – Features - Principles of Fire Insurance – Procedure of taking a Fire Insurance Policy – Kinds of Fire insurance Policies – Fire insurance Policy conditions – Settlement of Fire insurance Claims.

#### Unit IV: Marine Insurance

Marine Insurance - Meaning and Definition – Principles of Marine Insurance – Types of Marine insurance Policies – Warranties of Marine Insurance – Marine Losses- Types of Marine Losses - Settlement of Claims in Marine Insurance.

#### Unit V: Miscellaneous Insurance

Motor Insurance – Cattle Insurance – Crop Insurance – Engineering – Health Insurance – Recent Developments in the Insurance Industry in India.

#### Recent Trends in Elements of Insurance

Faculty member will impart the knowledge on Recent Trends in Elements of Insurance to the students and these components will not cover in the examination.

**Text Books:**

1. Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand and Company PVT Ltd, Ram Nagar, New Delhi
2. Murthy, A. 2017 Principles and Practices of Insurance, Margham Publication, Chennai .
3. Gupta, P.K., 2016 Insurance and Risk Management Himalaya Publishing House, Gorgan, Mumbai.

**Supplementary Readings:**

1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance Kalyani Pub., Chennai.
2. Laxmi Narin 2011 Principles of Insurance, S.Chand and Co New Delhi.
3. Julia Holyoake and Welpers Bill William 2013 Insurance, PHI, New Delhi.
4. Premavathy 2016 Principles and practice of Insurance, Sri Vishnu Publications, Chennai.
5. Murthy K.S.N and Sharma K.V.S 2013 Modern Law of Insurance in India, Lexis Publishers, New Delhi

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	
CO1	S									S	S		S	S					M
CO2				M			S							S		S			M
CO3									M	M	M					S			S
CO4				M			S		S					M					S
CO5							S			S	S				M				S

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester II

### 19ICODE28: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Credits : 3  
Hours : 45

#### Learning Objectives:

- LO1:** Expose the students to mental functions of Modern Office.  
**LO2:** Teach the students of space and office environment management and system and procedure of establishing modern office.  
**LO3:** Enlighten the student on forms, records and stationery management and various secretarial practice in modern office environment.

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Clearly grasp the functions of Modern office and the role of office secretary  
**CO2:** Comprehend of establishing structure of office and managers space in the office.  
**CO3:** Make out the techniques of filling and indexing.  
**CO4:** Know the functional utility of various machinery used in Modern office.  
**CO5:** Appreciations the role of office secretary and applying secretarial skill.

#### Unit I : Fundamentals of Office Management

Modern Office – Meaning – Functions of Office – Importance – Paperless Office – Indian Scenario – Elements of Office Management – Functions of Office Management – and Office Manager.

#### Unit II: Space and Environment Management

Location of Office- Office Layout – Open and Private Office – New Trends in Office Layout – Office Lighting – Benefits of Good Lighting – Ventilation – Furniture – Freedom from Noise – Dust – Interior Decoration – Safety from Physical Hazards.

#### Unit III: Systems and Procedure, Departmentation and Office Equipment

Office System and Procedures – Role of Office Manager in Systems and Procedure – Departmentation of Office – Centralization Versus Decentralization of Office Service – Office Machines – Criteria for Selection – Types of Machines used in Modern Offices.

#### Unit IV: Forms, Records and Stationery Management:

Office Forms – Designing of Forms – Control – Records – Importance – Filing – Essentials of Filing – Types of Filing - Methods of Filing – Indexing – Office Stationery – Need to Control Stationery – Selection of Suppliers of Stationery – Purchase Procedure – Issue of Stationery – Control Over Stationery Issue.

#### Unit V: Secretarial Practice:

Secretarial Practice – Qualification of Secretary – Types of Office Secretaries – Secretarial Services – Clerical Services – Reception Services – Functions of Office Secretary.

Recent Trends in Office Management and Secretarial Practice
Faculty member will impart the knowledge on Recent Trends in Office Management and Secretarial Practice to the students and these components will not cover in the examination.

**Text Books:**

1. Chopra R.K 2015 Office Organization and Management, Himalaya Publishing Company., Mumbai
2. Balachandran, V 2016 Office Management, Vijay Nicole, Imprints Ltd, Chennai.
3. Pillai, . R.S.N 2016 Office Management, S.Chand and Company, New Delhi.

**Supplementary Readings:**

1. N.Kumar and R.Mittal, 2015 Office Organisation and Management, Anmol Publishers, New Delhi.
2. Singh Y.P 2015 Office Management and Secretarial Practice, Gyan, Publishing House, New Delhi.
3. Narayan, B 2016 Office Management, APH Publishing Co. New Delhi.
4. Sukla M.C 2016 Office Organisation and Management, S.Chand and Company, New Delhi
5. Srinivasan M.R 2012 Company Law Secretarial Practice, Margham Publications, Chennai.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	S							S					S			M		
CO2		S											M			S		
CO3			S		M								S			S	S	
CO4								M			M		S					M
CO5					S								S					S

\* **L** – Low, **M** - Medium, **S** - Strong

**SUGGESTED MOOC COURSE**

1. *Understanding Modern Business & Organisation (Future Learn)*, Created by: University of Strathclyde, Delivered by: Future Learn.

## Semester III

### 19ICODE36: INTERNATIONAL BUSINESS

Credits : 3

Hours : 45

#### Learning Objectives:

- LO1:** Instruct students of nature, significance and trend of international business.
- LO2:** Educate the student of Balance of Payment and Tariff and enlighten the various players and Regulations in international business environment.
- LO3:** Familiarize the students with measures to promote FDI on various mechanism available for financing Foreign Trade.

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Distinguish the domestic business and international business and realize the significances and trend of international business.
- CO2:** Gain knowledge about tariffs BOP, BOT and various Regulatory bodies operating in international business environment.
- CO3:** Understand the ways and means of promoting foreign investment into and outside India.
- CO4:** Taping the sources of funds available for financing foreign trade and learning the payment terms.
- CO5:** Applying knowledge of international business in practice.

#### Unit I :Introduction to International Business

Introduction - Significance; Nature and Recent Trends; Features of International Business -International Business vs. Domestic business: Complexities of International Business; Modes of Entry into International Business.

#### Unit II : International Business Environment

National and Foreign Environments and Their Components - Economic, Cultural and Political-Legal Environments-International Legal Environment; Emerging Markets & Strategic Implications; Technological and Demographic Environment

#### Unit III : International Business Operation

Theories of International Trade– An Overview ( Classical Theories, Product Life Cycle Theory, Theory of National Competitive Advantage); Commercial Policy Instruments - Tariff and Non- Tariff Measures – Difference in Impact on Trade, Types of Tariff And Non-Tariff Barriers ( Subsidy, Quota and Embargo In Detail) ; Balance of Payment Account and Its Components. International Organizations and Arrangements: WTO – Its Objectives, Principles, Organizational Structure and Functioning; An Overview of Other Organizations – UNCTAD,; Commodity and Other Trading Agreements (OPEC).

#### Unit IV: India in the Global Setting

Foreign Trade in India; Composition of Trade; Government Export Oriented Units (EOUS), ; Measures for Promoting Foreign Investments into and From India; Indian Joint Ventures and Acquisitions Abroad. Its Potentials For India; Role of IT in International Business; International Business and Ecological Considerations.

#### Unit V: Financing of Foreign Trade and Payment Terms

Sources of Trade Finance (Banks, Factoring, Forfeiting, Banker's Acceptance And Corporate Guarantee) and Forms Of Payment (Cash in Advance, Letter of Credit, Documentary Collection, Open Account)

Introduction to International Monetary System & Foreign Exchange Market; Business Implications of Exchange Rate Movement; Foreign Exchange Management Act (FEMA); Internationalization of Stock Market.

**Recent Ammendments in International Business**

Faculty member will impart the knowledge on Recent Ammendments in International Business to the students and these components will not cover in the examination.

**Text Books:**

1. Francis Cherunilam 2011 International Business: Text and Cases by, Prentice Hall of India Private Limited, New Delhi
2. Aswathappa K, 2015 International Business Tata McGraw Hill Publishing Company Limited. New Delhi
3. Ball 2015 International Business Tata McGraw Hill Publishing Company Limited. New Delhi

**Supplementary Readings:**

1. Charles W. L. Hill 2015 International Business by, Publisher: McGraw Hill/ Irwin Publication, New Delhi
2. Shajahan, 2016 .International Business by Publisher: Macmillan India, New Delhi
3. Jain R.K 2016 Foreign Trade Policy and Handbook of Procedures
4. Joshi Rakesh Mohan 2016 International Business, Oxford University Press, New Delhi
5. Paul Justin 2017 International Business, Publisher: Prentice Hall of India, New Delhi

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	S					S					M		S					
CO2	S		S	M	S		S		M				S					
CO3	S								M		S				S			
CO4			M		S				S		S				S			
CO5	S							M	S		S	M						M

\* L – Low, M - Medium, S - Strong

**SUGGESTED MOOC COURSE:**

1. *International Business I (Coursera)*, Created by: University of New Mexico, Delivered by: Coursera, Taught by: Doug E Thomas.



**Semester III**

**19ICODE37: BUSINESS ETHICS AND VALUES**

**Credits : 3**

**Hours : 45**

**Learning Objectives:**

**LO1:** Teach business ethics, its role and importance.

**LO2:** Instruct types of ethics, Internal and external ethics.

**LO3:** Impart knowledge about social responsibilities of Business and Indian Ethos.

**Course Outcomes:**

After successful completion of the course, the students will able to:

**CO1:** Appreciate impact of ethics on business policies and strategies.

**CO2:** Learn to whistle blow and take steps to prevent commission of ethical violation in business environment.

**CO3:** Apply Indian ethos in business and apply ethical values in preparing advertisements and putting in Place measures to protect environment.

**CO4:** Discharge social responsibilities as an employee or an entrepreneur

**CO5:** Applying ethical values to the extent possible in practice

**Unit I : Introduction to Business Ethics, Role & Importance, Leadership**

Introduction – Role and importance of Business Ethics and Values in Business – Definition of Business Ethics - Impact on Business Policy and Business strategy – Leadership – Role of CEO - Impact on the Business culture.

**Unit II : Types of Ethical Issues**

Types of Ethical Issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination

**Unit III : Internal Ethics, Discipline & Whistle Blowing**

Internal Ethics - Hiring - Employees - Promotions -Discipline -Wages - Job Description - Exploitation of employees – Whistle blowing

**Unit IV : External, Advertising, Environmental Ethics**

External Ethics – Ethics of Competition and Fair Price – Advertising – Social Effects – Environment Protection - Natural - Physical -Society - Relationship of values and Ethics - Indian Ethos - Impact on the performance.

**Unit V : Social Audit & Responsibility and Indian Ethos**

Social Responsibilities of Business towards Shareholders, Employees, Customers, Dealers, Vendors, Government – Social Audit.

<b>Recent Trends in Business Ethics and Values</b>
Faculty member will impart the knowledge on Recent Trends in Business Ethics and Values to the students and these components will not cover in the examination.

**Text Books:**

1. Sundar K 2016 Business Ethics and Values, Vijay Nicole Imprints (P) Ltd, Chennai
2. Memoria and Menoria , 2016 Business Policy
3. Bodi R and Bodi N V , 2016 Business Ethics

**Supplementary Readings:**

1. David J. Fritzsche , 2016 Business Ethics: A Global and Management Perspective , Tata McGraw-Hill, New Delhi
2. Ramaswamy Namakumari 2016 Strategic Planning - Corporate Strategy , Laxmi Publications Pvt. Ltd, Chennai
3. Velasquez 2016 Business Ethics , Prentice - Hall of India, New Delhi
4. Peter Madsen and Jay M. Shafritz , 2016 Essential of Business Ethics McGraw Hill, New Delhi
5. Ken Smith and Phil Johnson , 2016 Business Ethics and Business Behavior
6. Pratley 2016 Essence of Business Ethics, Prentice - Hall of India New Delhi.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	S					M					M		M					
CO2	S		M			M	S				M	S	M					
CO3	M		S				S	S		M	M	S	S		S			
CO4			S			M	S	M		M		S	M		S			
CO5	M					M	S	S		S		M	M					S

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester IV

### 19IC047: FINANCIAL MARKET SERVICES

Credits : 3

Hours : 45

#### Learning Objectives:

- LO1:** Create general awareness about various financial service products and challenges facing financial service sector.
- LO2:** Drive special knowledge about various aspects of Lease and Hire purchase financing on Mutual funds.
- LO3:** Teach the nuances of venture Capital funding and Factoring services

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the range of financial service products in financial market.
- CO2:** Know the implications of Lease, Hire purchase and Mutual fund products.
- CO3:** Comprehend the methods of venture capital financing.
- CO4:** Understand the modalities of Factoring Mechanism.
- CO5:** Apply knowledge in utilizing financial services.

#### Unit I :Introduction to Financial Services

Financial services – Meaning – Classification – Financial products and services – Challenges facing the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

#### Unit II : Financial Market, Hire Purchase and Installment

Money Market – Capital Market-RBI – SEBI

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase Vs Installment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease Vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

#### Unit III: Mutual funds

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – Asset Management Companies.

#### Unit IV: Venture Capital

Venture Capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry

#### Unit V : Factoring

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfeiting – Meaning – Forfeiting vs Export factoring – Problems of Forfeiting/ factoring.

#### Recent Trends in Financial Market Services

Faculty member will impart the knowledge on Recent Trends in Financial Market Services to the students and these components will not cover in the examination.

**Text Books:**

1. Gordon E.and K.Natarajan 2017 Financial markets and Services, Himalaya Publishing house, New Delhi
2. Dharmaraj E 2016 Financial Services S.Chand and Co., New Delhi
3. Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai

**Supplementary Readings:**

1. Vinod Kothari 2016 Lease Financing and Hire Purchase Wadhaw and Co., Nagpur.
2. Santhanam B Financial Services, 2017 , Margham Publications, Chennai
3. .Khan M.Y 2016 Financial Services, S.Chand and Sons , New Delhi
4. Peter Rose, Sylvia Hudgins, 2017 Bank Management and Financial Services, McGraw Hill Education, New Delhi
5. Evelyn Ehrlich, Duke Fanelli 2012 The Financial Service Marketing, Bloomberg Press

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	M									S	S		S	M				
CO2	M					S				S	S							
CO3	S				S	S							S		M			M
CO4						S				S	S	S				M		S
CO5	S					S						M	M		M			S

\* L – Low, M - Medium, S - Strong

**SUGGESTED MOOC COURSE:**

1. *Financial Markets*, Created by: Yale University, Taught by: Robert Shiller.

**Learning Objectives:**

- LO1:** To train the students to gain essential knowledge on Set theory and calculation of compound interest
- LO2:** To create the awareness among the students in Basic Algebra and Matrix Algebra
- LO3:** To teach the students in the sequences and series

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Gain Knowledge in set theory related to become translate
- CO2:** Solve problem in logarithm and compound interest as part of business models
- CO3:** Solve the problem of basic algebra
- CO4:** Understand the problem in sequence and series related to business
- CO5:** Solve the problem of matrix algebra

**Unit I: Set Theory**

Introduction to Business mathematics – mathematical system – set theory – Elements of a set – Types of sets –Venn Diagram – Union of Sets – Inter section of sets – Complement of a set – De-morgan's Law

**Unit II: Logarithms and Compound Interest**

Indices-operation with power function – logarithms – Laws of operations – operation with logarithms – Compound interest – Depreciation – Annuities

**Unit III: Basic Algebra**

Ratios – proportion – variations- permutations and combinations

**Unit IV: Sequence and Series**

Sequence and series – Sum of natural numbers – Arithmetic progression – Geometric progression – Harmonic progression

**Unit V: Matrix Algebra**

Matrices – Types of matrix - Grammars Rule – Matrix Algebra – Addition, subtraction and multiplication of matrices – Inverse of a Matrix.

Recent Trends in Business Mathematics
Faculty member will impart the knowledge on Recent Trends in Business Mathematics to the students and these components will not cover in the examination.

**Text Books:**

1. D.C. Sancheti and V.K.Kapoor,2015 Elementary Business mathematics, Sultan Chand and Sons, New Delhi,
2. Sundaresan V and Jeyaseelan S.D.,2016 An Introduction to Business Mathematics, S.Chand Pub., Delhi,
3. S.Saha 2016, Business Mathematics, New Central Book Agency,

**Supplementary Readings:**

1. Kapoor V.K. 2012 Business Mathematics, Sultan Chand and sons, Delhi.
2. Holden, 2011 Mathematics for Business and Economics, Macmillan India, New Delhi,
3. Allen R.G.D., 2011 Basic Mathematics, Macmillan, New Delhi.
4. Soni. R.S.,2017 Business Mathematics, Ditembar pub., house.New Delhi
5. P.A.Navanitham, 2016 Business Mathematics and Statistics, Jai Publishers, Trichy.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	S		S								M							
CO2	S		S		S					S	M		M	S	S			
CO3	M		S		S		M							S	S			
CO4	S				S		M			S	M		M		S			
CO5	S						S									S		

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester V

### 19ICODE55: INVESTMENT MANAGEMENT

Credits: 3  
Hours : 45

#### Learning Objectives:

- LO1:** Teach the types of various investments and the process of investing in various securities.
- LO2:** Educate students to analyse the various types of securities from the point of view Risk and Return.
- LO3:** Acquaint the student with the process of evaluating securities of various types.

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Acquire thorough knowledge of features of various securities for investment purpose.
- CO2:** Enable the student to select the appropriate mix of securities for investment purpose.
- CO3:** Analyse the securities by various analytical techniques.
- CO4:** Assess the volume of risk and income earning potential in securities.
- CO5:** Evaluate equity and fixed income securities.

#### Unit I : Nature and Scope of Investment Management

Nature and Scope of Investment Management – Types of Investment – Features of Investment Programme – Factors Favourable for Investment – The Investment Process – Speculation – Gambling.

#### Unit II : Investment Decision

Investment Decision – Guidelines for Base Level Investments and Fixed Income Investments – Guidelines for Equity investments – Guidelines for Equity Investors – Guidelines for Aggressive Equity investors – Guidelines for Conservative Equity Investors.

#### Unit III : Security Analysis

Approaches to Security Analysis –Fundamental Analysis – Technical Analysis – Random Walk Theory.

#### Unit IV: Risk Return Analysis:

Return – Meaning – Types - Risk – Meaning - Nature and Classification – Measurement of Risk and Return Relationship.

#### Unit V: Valuation of Security:

Valuation of Equity Shares and Fixed Income Securities.

#### Recent Trends in Investment Management

Faculty member will impart the knowledge on Recent Trends in Investment Management to the students and these components will not cover in the examination.

#### Text Books:

1. Avadhani V.A. 2016 Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.
2. Prasanna Chandra, 2016 Investment Analysis and Portfolio Management, Tata McGraw Hill Education (P ) Lts, New Delhi.
3. Preethi Singh, 2016 Investment Management, Security Analysis and Portfolio Management, Himalya Publishing House, Mumbai.

**Supplementary Readings:**

1. Fisher and Johns, 2015 Security Analysis and Portfolio Management, New Delhi.
2. William P Sharp, 2015 Investment , Prentice Hall, New Delhi.
3. Bodie Z Alex Kane, Alan J . Marcus, Irwin , 2014 Investment Management Mcgraw Hill Singapore.
4. Bhalla V.K, 2015 Investment Management, S.Chand and Co. New Delhi, 2015.
5. Punithavathi Pandian, 2015 Investment and portfolio Management, Vivek Publication, New Delhi.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	S												M					
CO2	S			S	S	S							M		M			
CO3	S			S	S	M							M		S		S	
CO4	S			M	M	M										S	S	
CO5	S			M	S								M		S		S	

\* **L** – Low, **M** - Medium, **S** - Strong

**SUGGESTED MOOC COURSE:**

1. **How to Save Money: Making Smart Financial Decisions** (edX), Created by University of California, Berkeley, Delivered by: EdX, Taught by: Terrance Odean.



## Semester V

### 19ICODE56: ADVERTISEMENT AND SALESMANSHIP AND SALES FORCE MANAGEMENT

Credits : 3  
Hours : 45

#### Learning Objectives:

- LO1:** Impart fundamental knowledge about conducting advertisement campaign and role of advertising agency.  
**LO2:** Teach to prepare Advertisement Copy and select appropriate advertisement Media.  
**LO3:** Educate the nuances of sales force management.

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Apply the modalities of conducting advertisement campaign in practice and take up advertisement agency venture.  
**CO2:** Learn to write advertisement copy and be able to select the appropriate media for advertisement.  
**CO3:** Prepare advertisement budget and be able to measure the effectiveness of advertisement  
**CO4:** Groom the qualities required for salesmanship and choose selling profession carrier.  
**CO5:** Manage effectively sales force right from selection to control of sales person.

#### Unit I : Advertisement Campaign – Advertisement Agency

Advertisement – Meaning - Definition – Functions of Advertising – Types of Advertisement – Benefits of Advertisement –Objectives of Advertising – Advertising Campaign – Steps in Advertising Campaign – Advertising Agency – Reasons for Advertising Agency – Functions of Advertising Agency.

#### Unit II : Advertisement Copy and Media

Advertisement Copy – Definition – Elements of Advertisement Copy – Steps in Copy writing - Advertisement Copy Classification – Choice of Advertising – Media – Indoor Advertisement – Outdoor Advertising – Direct Advertising – Form of Direct Advertising – Methods.

#### Unit III : Advertisement Budget and Advertising Effectiveness of Measurement

Advertisement Budget - Methods for Determining Budget – Measurement of Advertisement Effectiveness - Whether Advertisement is Waste or Not - Debate.

#### Unit IV: Personal Selling and Salesmanship

Personal Selling and Salesmanship – Meaning – Definition – Methods of Personal Selling – Steps in Selling Process -Qualities of Salesman – Types of Salesman – Duties and Responsibility of Salesman – Uses of Personal Selling.

#### Unit V : Sales Force Management:

Methods of Recruitment of Salesman – Types of Training of Sales force – Methods of Remunerating Sales Force – Supervision and Control of Sales Force Through Quota, Records, Reports, Territories – Evaluation of Sales Force.

<b>Recent Trends in Advertisement and Salesmanship and Sales Force Management</b>
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Faculty member will impart the knowledge on Recent Trends in Advertisement and Salesmanship and Sales Force Management to the students and these components will not cover in the examination.
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**Text Books:**

1. Ramasamy, 2016 Marketing Salesmanship and Advertising, Prakashan, Mysore.
2. Sinha, J.C, R. 2016 Principles of Marketing and Salesmanship, S.Chand and Co. New Delhi.
3. Sundar K 2017 Marketing, Vijay Nicole, Imprints Private Ltd, Chennai.

**Supplementary Readings:**

1. Kadavekar, S. 2017. Marketing and Salesmanship Dimond Publication. Pune
2. Kapoor, N. 2017. Personal Seeling and Salesmanship, Pinnacle Learning. New Delhi
3. Saravanavelue, P., and Sumathi, S. 2012. Advertising and Salesmanship. Margham Publications. Chennai
4. Sherlekar, S.A 2016 Marketing and Salesmanship, , Himalaya Publications, New Delhi.
5. Kotler.P & Armstrong 2016 Principles of Marketing, Pearson Education, New Delhi.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1		S		S				M	M				M					
CO2	S	S	M							M	M	M						M
CO3		M	M	S	S		S						L			S		
CO4	S	S	S	S				S	M								S	
CO5	S	S	S	S									S		L			

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester VI

### 19ICODE65: MODERN BANKING

Credits : 3

Hours : 45

#### Learning Objectives:

- LO1:** Familiarize with structure, type, functions of central banking system and commercial banking.
- LO2:** Sensitize the students to electronic banking.
- LO3:** Teach the significance of financing weaker sections, priority sections and Micro, Small and Medium Enterprise.

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Comprehend the structure of central Banking and Commercial banking and their respective functions.
- CO2:** Grasp the ways and means of interacting with commercial banks in it electronic environment.
- CO3:** Examine the financial assistance provided to priority sector lending.
- CO4:** Appreciate the role of various institution like SIDBI, Credit Rating Agencies and Commercial banks in the sphere of MSME sector.
- CO5:** Applying knowledge of banking practice in practice.

#### Unit I : Banking – Theory of Commercial Banking

Banker – Types of Banking –Branch Banking Vs Unit Banking – Types of Bank - Commercial Banking – Universal Banking – Investment Policy of Banks – The Techniques of Credit Creation – Indian Money Market - Constituents – Recent Changes in Money Market .

Central Banking : Functions of Central Bank – Methods of Credit Control – Reserve Bank of India – Functions - Central Banking, functions, Regulations and Supervisory Functions and Development Functions - RBI - Departments of RBI - Credit Control - Quantitative and Qualitative Credit Control - Powers of RBI - To Control and Supervise - Banks in India - State Bank of India – Functions of SBI – Contemporary Services of SBI to agriculture, Banking Industry , NRI, and Export.

#### Unit II: Structure and Functions of Commercial Bank

Structure of Indian Banking – New Generation Private Sector Banks RRB's – Scheduled Bank – Functions of Commercial Banks – Modern Services of Banker to Depositors and Borrowers and Ancillary and Agency Services- Banking Sector Reforms - Narasimman Committee Recommendations 1 & 2 Prudential Norms- Classification of Assets and Provisioning.

#### Unit III: Electronic Banks

Technology – Driven Banking Services Impact of Technology on Employees and Customers Services like National Electronic Fund Transfer – Electronic Clearing System – Real Time Gross Settlement Internet Banking – ATM – Debit / Credit Cards – SWIFT, Rbinet-INONET, Fed wire, Bank wire and New business Undertakings- Core Banking solution Smart Card, Electronic Card, Electronic Cheque- Mobile Banking- Cheque Transfer- MICR Clearance.

#### Unit IV: Financing of Agriculture and Other Priority Sector:

Finance to Agriculture – Direct Finance – Indirect Finance – Crop- loan – Development Loan – Lending Procedure – Guidelines for recovery of Agricultural Loans – Lead Bank system – Service Area Approaches – Kisan Credit Card – Priority Sector – Target – Borrowers under Priority Sector – Government Sponsored Schemes like Swaran Jayanth Gram, Swarozgar Yojana Swaran Jayanthi Shahri, Rozhar Yojana and Scheme for Liberation and rehabilitation of scavengers.

### Unit V: Financing and Micro, Small and Medium Enterprise:

Problems of Financing small industries – MSME Act, 2006 – Role of SIDBI – Role of Commercial Bank – Credit Rating Agency for SMES – Credit Guarantee for Micro and Small Enterprise.

#### Recent Ammendments in Modern Banking

Faculty member will impart the knowledge on Recent Ammendments in Modern Banking to the students and these components will not cover in the examination.

#### Text Books:

1. Varshney, 2012 Theory of Banking Law and Practice, Sultan Chand, New Delhi.
2. Varshney, 2015 Indian Financial System , Sultan Chand, New Delhi.
3. Sheklar.K.C 2016 Banking Theory and Practice Vikas Publishing House, New Delhi

#### Supplementary Readings:

1. Renu Jatane Mabjabeen and Mabjabeen, Barodawala, 2016 Indian Banking System, Vrindu Publications, Pvt. Ltd. New Delhi
2. Namahoof.K.S and Laohavichient ,2016 Modern Banking Applied Theory and Practice, Auris Reference., New Delhi
3. James William Gilbert, 2015 Principles and Practice of Banking, Gale Making of Modern Books, New Delhi
4. Parameswaran.R, 2016 Indian Banking, Chand.S, New Delhi.
5. Muralieedhran.D, 2016 Modern Banking Theory and Practice, Prentice Hall, India, Learning Pvt, Ltd,, New Delhi.

#### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	M									M			M					
CO2					M					M	M		M		M			
CO3					M		M			M	M		M					M
CO4	M																	M
CO5	M												M		M			

\* L – Low, M - Medium, S - Strong

#### SUGGESTED MOOC COURSE:

1. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

**Learning Objectives:**

- LO1:** Sensitize the students to channels of Retail Distribution.
- LO2:** Instruct the students of retail market structure and retail market environment.
- LO3:** Acquaint the students with strategies of retail shop management.

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Learn the channels of distribution in place in Retail Trade.
- CO2:** Appreciate the dynamics of physical distribution of goods.
- CO3:** Formulate strategies to operate successfully in retail market environment.
- CO4:** Apply the concept of retail shop management in practice.
- CO5:** Applying knowledge in framing Retail strategies.

**Unit I : Distribution**

Distribution – Selection of Channel of Distribution – The Role of Sales Executives in Identification of Channel Members - Wholesalers and retailers – their function and importance - Different between Agent and Merchant Intermediary – Transport – its role and importance in distribution network.

**Unit II : Warehousing**

Warehousing – Public and Private – Location and Choice of Warehouse - Ware housing decisions – management of physical distribution.

**Unit III : Retail Marketing:**

Retail – meaning – objectives – service retailer Vs. goods – based business – Basic Principles of Retailing – Life Style marketing – Impact of the Legal Environment on Retailing – Retailer design – Organized and unorganized formats –Types organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats.

**Unit IV: Retailing Environment**

Retailing environment – Factors influencing modern retailing – Retailing concepts and Policies – Procedures of retail management – Customer services in retail environment – Problems – Formulation of service policies – Customer information – Complaints and adjustments – Credit services.

**Unit V : Retail Shop Management**

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends

<b>Recent Trends in Retail Management</b>
Faculty member will impart the knowledge on Recent Trends in Retail Management to the students and these components will not cover in the examination.

**Text Books:**

1. Natarajanan L 2016 Retail Marketing, Margham Publications, Chennai
2. Balaji C 2016 Retail Management, Oxford University Press, New Delhi
3. U.C.Mathur 2013 Retail Management Text and Cases. IK International Publishing Houses (P) Ltd, New Delhi

**Supplementary Readings:**

1. Gibson 2017 Retail Management, Pearson Publication, New Delhi
2. Bernan.B, Evens and Shrivastava, 2017 Retail Management – A Strategic Approach, Pearsons Publications, New Delhi
3. Sudarshan 2017 Sesaanna and Raga Prasad Mcgraw-Hill Education, New Delhi
4. Nayak J.K and Prakash C.Dash 2016 Retail Management, Cegage India Private Ltd, New Delhi
5. Herbert S.Collins 2017 Retail Store Management., Forgotten Books, New Delhi.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	M												M					
CO2		M			M		M						M					
CO3	M				M			M			M		M	M		M		
CO4	M	M			M			M		M	M		M	M		M		
CO5	M									M	M		M	M		M		

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester VIII

### 19IC085: CORPORATE SOCIAL RESPONSIBILITY

Credits : 3

Hours : 45

#### Learning Objectives:

- LO1:** To enable the students to understand the meaning and concept of Corporate Social responsibility
- LO2:** To enable the students to understand the preparation of Customer Relationship Reports
- LO3:** To impart the students to gain knowledge on principles and practice of CSR in Indian context

#### Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1:** Gain all essential and fundamental knowledge on the principles and practices of CSR in India.
- CO2:** Enhance the skill of implementing the CSR in their own enterprises as and when
- CO3:** Augment the skill to bring up their start-ups.
- CO4:** Evaluate CSR activities
- CO5:** Tackle various issues relating to CSR audit

#### Unit I: Meaning of Corporate Social Responsibility (CSR)

Meaning and Definition of CSR - Principles of CSR - CSR and Corporate Governance - Drivers of CSR - Concept of Charity- Corporate Citizenship -Corporate Philanthropy.

#### Unit II: CSR Policy under Sec. 135 of the Companies Act 2013

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget -Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013

#### Unit III: CSR Activities

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects –

#### Unit IV: Evaluation of CSR Activities

Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities; - CSR Committee and Board level review of CSR performance - CSR Reporting

#### Unit V: Audit and Standards CSR

CSR Audit; various issues relating to CSR Audit - Sustainability of CSR Audit - benefits of CSR audit - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010).

#### Recent Trends in Corporate Social Responsibility

Faculty member will impart the knowledge on Recent Trends in Corporate Social Responsibility to the students and these components will not cover in the examination.

#### Text Books:

1. Sanjay K. Agarwal 2017, Corporate Social Responsibility in India Sage Publications New Delhi.
2. Nancy Lee and Philip Kotler 2017, Corporate social Responsibility: Doing the most Good for your company, John Wiley and Sons, USA
3. Wayne Visser 2018, CSR 2.0 Transforming Corporate Sustainability and Responsibility, Springer Science and Business Media, USA

**Supplementary Readings:**

1. Mia Mahmudur Rahim 2015, Legal Regulation of Corporate Sustainability and Responsibility Springer Science and Business Media, USA
2. Christopher 2018, Sustainable Value: How the world's leading companies doing well by doing good Stanford University Press, USA
3. Ilangovan D and Durga doss. R 2018, Corporate Governance – An Insight, The United Publishers, Mangalore

**Outcome Mapping**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
<b>CO1</b>								S	S	M							S	
<b>CO2</b>		S				S							M		M			
<b>CO3</b>							S		S		M	S	M		S	M	S	
<b>CO4</b>				S		S		S	S		M		M			M		M
<b>CO5</b>			S														M	

\* **L** – Low, **M** - Medium, **S** - Strong



## Semester VIII

### 19IC086: INTERNATIONAL FINANCE AND FOREIGN EXCHANGE

**Credits : 3**  
**Hours : 45**

#### Learning Objectives:

- LO1:** To enable the students to gain knowledge on international financial institutions and its Functions  
**LO2:** To make the students to comprehend the foreign exchange dealings by commercial banks and RBI  
**LO3:** To educate the students to understand and compute the exchange rates

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Appraise the fundamental knowledge on working of international financial Institutions in India.  
**CO2:** Gain knowledge of role of international financial institutions like BIS and ADB  
**CO3:** Monitor foreign exchange market movement  
**CO4:** Recall the foreign exchange dealings by commercial banks and RBI.  
**CO5:** Calculate and compute foreign exchange rates.

#### Unit I Introduction

Significance and Importance of International Finance – Scope and Limitation –Foreign Aid – Indian Experience.

#### Unit II International Financial Institutions

Organisation, Functions, Objective and working of International Bank for Reconstruction and Development (IBRD) and International Monetary Fund (IMF).

#### Unit III Regional Financial Institutions

Objectives and Functions of International Development Association, International Finance Corporation – The Bank for International Settlements (BIS) and Asian Development Bank (ADB).

#### Unit IV Foreign Exchange

Foreign Exchange – Meaning and Definition –Foreign Exchange Market – Authorised Dealers – Money changers – Foreign Exchange Dealings by Commercial Bank and Reserve Bank of India

#### Unit V Rate of Exchange

Introduction – Factors influencing exchange rates – Direct rate and Indirect Rate — Exchange arithmetic – Computation of exchange rates.

#### Recent Ammendments in International Finance and Foreign Exchange

Faculty member will impart the knowledge on Recent Ammendments in International Finance and Foreign Exchange to the students and these components will not cover in the examination.

**Note: Theory Questions Only**

#### Text Books:

1. AlanC.Shapiro 2017, Multinational Financial Management, Prentice Hall of India, New Delhi
2. Bhalla,V.K 2016 International Financial Management, Anmol Pub., New Delhi.
3. Keshkamat,V.V-2015, Foreign Exchange: A Introduction, Vivek Pub., Mumbai

**Supplementary Readings:**

1. Balagopal, T.A.S 2016, Export Management, Himalaya Pub., Mumbai,
2. Buckley 2016 Multinational Finance, PHI, New Delhi.
3. Jeevanatham 2016, Foreign Exchange and Risk Management, Sultan Chand, New Delhi.
4. Jeevanatham 2016, Foreign Exchange –Principles Practices and Control, Sultan Chand, and Sons, New Delhi.
5. Simha, SLN 2017, International Monetary Reforms, Vora and Co, Mumbai,

**Outcome Mapping**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
<b>CO1</b>									M			M	M					
<b>CO2</b>											S		M		M		M	
<b>CO3</b>	S			M								S			M			M
<b>CO4</b>									M			M	S				S	
<b>CO5</b>	S			M									S		S			S

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester VIII

### 19IC087: INTERNATIONAL LOGISTICS MANAGEMENT

Credits : 3

Hours : 45

#### Learning Objectives:

**LO1:** To acquaint the students with basic knowledge of business logistics

**LO2:** To make the students to develop awareness about ocean transportation

**LO3:** To enable the students to acquire knowledge on inventory management

#### Course Outcomes:

After successful completion of the course, the students will able to:

**CO1:** Understand the knowledge about the fundamentals and basic concepts of business logistics and supply chain

**CO2:** Enlighten with the knowledge freight structure and practices in shipping

**CO3:** Master over the procedure and principles of ocean transportation

**CO4:** Understand the applicability of inventory management and warehousing Functions

**CO5:** Apply the strategies for transportation and packaging

#### Unit I: Introduction to Business Logistics and Supply Chain

Business logistics and Supply Chain-Meaning-Importance-objectives and drivers Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make or Buy approach

#### Unit II: Structure of shipping

Structure – Types of ships-Operating systems-Characteristics liner and tramp operators-code of conduct for liner conferences, freight structure and practices-chartering principles.

#### Unit III: Developments in Ocean Transportation

Containerization: CFS and inland container depots, Multi-modal transportation and CONCOR – Role of intermediaries including freight Agents, shipping agents, Container Agents.

#### Unit IV: Inventory and Warehousing

Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models- Risk pooling-Vendor managed inventory-Warehousing functions

#### Unit V: Transportation and Packaging

Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing

#### Recent Trends in International Logistics Management

Faculty member will impart the knowledge on Recent Trends in International Logistics Management to the students and these components will not cover in the examination.

#### Text Books:

1. Natarajan L 2017, Logistics Supply Chain Management, MarghamPublications,Chennai.
2. Sunil Chopra and Petermeindi 2016, Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
3. Donald J Bowersox and Davis J.Closs 2016, Logistics Management: The Integrated Supply chain, Tata McGraw Hill., New Delhi.

**Supplementary Readings:**

1. Rahul V. Altekar, 2016, Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016, Logistics Management PHI Learning, New Delhi
3. Donold Waters and Palgrake 2016, Logistics: An Introduction to Supply Chain Management, Mac Millan, New Delhi
4. Sarika Kulkarni and Ashok Sharma 2018, Supply Chain Management, Tata McGraw Hill Publishing Company, New Delhi
5. Harold Dyckhoff and Springer 2017, Supply Chain Management and Reverse Logistics, International Edition, New Delhi

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1	M	M						M	S			S	S					
CO2	M	M						M	S			S		M	S		S	
CO3	M	M		S				M	S			S	S		S	S		
CO4	S	M						S	S			S	S		S		S	S
CO5	M			S									S	S				M

\* **L** – Low, **M** - Medium, **S** - Strong

**Learning Objectives:**

- LO1:** To enable the students to understand the basic concept of indirect tax  
**LO2:** To provide the students basic knowledge of provisions of GST  
**LO3:** To educate the students with registration process, returns and payment procedure of GST

**Course Outcomes:**

After successful completion of the course, the students will be able to:

- CO1:** Comprehend the fundamentals of indirect tax and need for GST  
**CO2:** Understand the structure of GST and their schemes in practice  
**CO3:** Disseminate various modes of registration of GST  
**CO4:** Familiarize with the adjustment of debit and credit notes  
**CO5:** Understand and apply the e-filing of GST in practice

**Unit I: Introduction to Goods and Services Tax**

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out of the purview of GST – Other indirect Taxes

**Unit II: Structure of GST**

GST Structure – CGST – SGST – IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

**Unit III: GST Registration Process**

Registration process in GST – Types – Compulsory Registration - Cancellation

**Unit IV: Input Tax Credit**

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

**Unit V: Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Recent Amendments in Goods and Services Tax
Faculty member will impart the knowledge on Recent Amendments in Goods and Services Tax to the students and these components will not cover in the examination.

**Text Books:**

1. Balachandran V., 2018, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G .Goods and Services Tax Precept and Practice 2018,Centax Publications, New Delhi
3. Anandaday Mishra, 2017, GST Law and Procedure, Taxmann Publication, New Delhi

**Supplementary Readings:**

1. C.A.Raj K. Agarwal, 2017, Taxation and Indirect Taxes, Taxmann Publication, New Delhi
2. V.S.Datey, 2017, Goods and Services Tax, Taxmann Publication, New Delhi
3. Pullani and Maniyar, 2017, Goods and Services Tax, Law Journal, Bangalore Development Limited, New Delhi.

### Outcome Mapping

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PS O6
CO1												S	S			S		S
CO2	M										S		S		S			S
CO3													S		S			
CO4													S		S			
CO5			M	M									S			S		

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester IX

### 19ICODE96: MARKETING OF FINANCIAL SERVICES

Credits : 3  
Hours : 45

#### Learning Objectives:

- LO1: To acquaint the students with the concept and features of financial services.
- LO2: To enable students to learn the concept of market segmentation and buyer behaviour.
- LO3: To educate students with 7- Ps of services marketing mix.

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1: Explain the concept and features of financial services
- CO2: Gain knowledge on segmentation strategy of marketing
- CO3: Understand the significance of customer loyalty and product life cycle
- CO4: Explain price and promotion strategy and protection of corporate image.
- CO5: Describe 3 -Ps of service marketing

#### Unit I : Marketing Concept in Financial Services

Services Marketing-Concept-Features of Services Marketing-Need for applying Marketing Concept in Financial Services –Customer Services in Financial Marketing.

#### .Unit II : Market Segmentation and Buyer Behaviour

Financial Services Marketing-Environment-Market Segmentation in Financial Market-Buyer Behaviour with reference to Financial Services.

#### Unit III : Marketing Mix – Product and Place

Marketing Mix in Financial Services Markets-Product Development-Product Life Cycle-Branding related to Financial Services-Customer Loyalty-Place related issues in financial services

#### Unit IV :Marketing Mix – Price and Promotion

Pricing of financial services- Methods-Promotional Mix-Financial Advertising-Role of media-Corporate image-Publicity-Sales Promotion-Service Guarantee and Assurance.

#### Unit V : Marketing Mix- People, Procedure and Physical Evidence

Internal Marketing-Personnel for Financial Services-TQM-Procedural issues in Financial Services- Role in Service Delivery-Physical evidence in Financial Services.

Recent Trends in Marketing of Financial Services
Faculty member will impart the knowledge on Recent Trends in Marketing of Financial Services to the students and these components will not cover in the examination.

#### Text Books:

1. Balachandran S 2017, Customer Services Management Response Books ,New Delhi.
2. Chawla A.S and Others 2016, Indian Banking towards 21<sup>st</sup> Century, Deep and Deep Publications ,New Delhi.
3. Jha S.M 2016, Services Marketing Himalaya Publishing House, New Delhi

#### Supplementary Readings:

1. Rajeev Seth 2017, Marketing of Banking Services, MacMillan Publishing House,New Delhi.
2. Roland T Rust 2016, Services Marketing Addison Wesley, New York
3. Balaji B 2017, Service Marketing and Management S.Chand and Co ., New Delhi

## Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PSO 6
<b>CO1</b>		M	M			M	M						M		M			
<b>CO2</b>	S	M					M						M		M			
<b>CO3</b>						S		M	M				M			S		S
<b>CO4</b>	S	S	M	M		S	S	S	M									S
<b>CO5</b>		S					S		S		M		M		S	S		M

\* **L** – Low, **M** - Medium, **S** - Strong



**Learning Objectives:**

- LO1:** To enable the students to understand the need for innovative projects
- LO2:** To make the students to gain knowledge on Net Work Analysis of PERT and CPM methods
- LO3:** To gain expert knowledge on monitoring of cost control and evaluate the project Performance

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Understand the role of project manager in establishing a New Project.
- CO2:** Evaluate the project feasibility study of new project in the market
- CO3:** Gain the knowledge of Net Work Analysis of PERT and CPM methods.
- CO4:** Determine the cost control methods in project.
- CO5:** Conduct performance appraisal of project report.

**Unit I: Project an Introduction**

Meaning and Definition of Project – Features – Establishing a New Project – Organisation – Innovative Projects – Need for Project Management – Duties and Responsibilities of a Project Manager.

**Unit II: Project Feasibility Study**

Project Feasibility Study – Market or Demand analysis –Technical and Financial Analysis of Projects.

**Unit III: Net Work Analysis**

Minimization of Cost and Time of Projects – Net Work Analysis – PERT – Methods – CPM methods – Details.

**Unit IV: Project Cost Control**

Project Cost Control – Cost forecasting – Monitoring and Control of Costs – Estimation techniques – Factorial, Man-hour, unit rate and operational cost estimation.

**Unit V: Project performance**

Project performance – Indicators – Review of Project performance – Benefits –Project report – Project failures – Precautions and Practical guidelines.

<p style="text-align: center;"><b>Recent Trends in Project Finance and Management</b></p>
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<p>Faculty member will impart the knowledge on Recent Trends in Project Finance and Management to the students and these components will not cover in the examination.</p>
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**Text Books:**

1. Choudhury, S 2016, Project Management, Tata McGraw Hill Pub., New Delhi
2. KesavaRao,P.C 2017, Project Management and Control, Sultan Chand and Sons, New Delhi
3. PrasannaChandra 2017, Project Preparation, Appraisal, Implementation Tata McGraw Hill (P)., New Delhi.

**Supplementary Readings:**

1. Goel,BB 2017, Project Management: Principles and Techniques Deep and Deep Pub., New Delhi.
2. Harvey Maylor 2017, Project Management, MacMillan India Ltd., New Delhi.
3. John M.Nicholas- 2018, Project Management for Business Technology, Prentice Hall of India, New Delhi.

### Outcome Mapping

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
CO1		S	S					S	S		M	M	M					
CO2	M		S	S			S	S	S				M	M				
CO3	S				S	S	S	S					S		M	S		M
CO4	S					M							S	S		S		M
CO5	S		S	S		M	S	M	M		S	S	S	S	M			

\* **L** – Low, **M** - Medium, **S** - Strong



(Accredited with 'A' Grade by NAAC)

**M.Com. (Five-Year) Programme**  
**Department Elective Offered to Other Departments**  
**Inter - Departmental Electives**  
**2019**

**Department of Commerce**

### Electives Offered to Other Departments

S. No	Course Code	Course Title	Hours/week	C	Marks		
			L		CIA	ESE	Total
1.	19ICOIX75	Marketing Management	3	3	25	75	100
2.	19ICOIX76	Business Communication & Report Writing	3	3	25	75	100
3.	19ICOIX77	Digital Banking	3	3	25	75	100
4.	19ICOIX85	Income Tax and GST Assessment Methods	3	3	25	75	100
5.	19ICOIX86	Office Management	3	3	25	75	100
6.	19ICOIX87	Stock Market Investing	3	3	25	75	100
7.	19ICOIX95	Accounting for Managerial Decisions	3	3	25	75	100
8.	19ICOIX96	Integrated Agriprenurship Development	3	3	25	75	100
9.	19ICOIX97	Advertising Management	3	3	25	75	100

## Semester VII

### 19ICOIX75: MARKETING MANAGEMENT

Credits : 3  
Hours : 45

#### Learning Objectives:

- LO1:** To inculcate the students to have a deep knowledge on nature and scope of marketing and marketing management
- LO2:** To educate the students to comprehend the dynamics of consumer behaviour and segmentation strategy followed
- LO3:** To impart the knowledge on various components of marketing mix

#### Course Outcomes:

After successful completion of the course, the students will be able to:

- CO1:** Understand the knowledge over marketing concept and marketing strategies
- CO2:** Undertake marketing research by adopting different techniques.
- CO3:** Attain knowledge of Segmentation strategy of marketing
- CO4:** Have an idea of components of marketing mix
- CO5:** Comprehend the Consumer Behaviour and global marketing challenges

#### Unit I: Introduction to Marketing

Marketing – Concept – Nature- Scope and Evolution of Marketing –Consumer needs – Consumer driven Market Strategy- Marketing Environment- Marketing Strategy

#### Unit II: Consumer Behaviour

Consumer behaviour- Consumer Markets- Characteristics of Consumers- Importance of understanding consumers – Dynamics of consumer behaviour – Theories of consumer behaviour –Consumers Decision making process for new products- Business buyer behaviour – Business buyer decision.

#### Unit III: Market Segmentation

Market Segmentation – Segmentation of Consumer markets- Segmentation of Business markets- Target marketing – Positioning – Maps- Positioning Strategy.

#### Unit IV: Product Development

Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing- Test Marketing – Product life cycle- Product life cycle stages

#### Unit V: Pricing and Challenges in Marketing

. Pricing products- Pricing decisions – Different types of Prices- Pricing approaches. Green Marketing - Global Marketing Challenges.

#### Recent Trends in Marketing Management

Faculty member will impart the knowledge on Recent Trends in Marketing Management to the students and these components will not cover in the examination.

#### Text Books:

1. Bhatia, B.S. and G.S. Batra, 2015, Modern Marketing Management, Deep and Deep Publications Pvt Ltd Rajouri Garden New Delhi.
2. Sherlekar, S.A., 2017, Marketing Management, Himalaya Publishing House, Gurgaon, Mumbai.
3. Pillai Bagavathi R.S.N., 2014, Marketing Management, S Chand and Company Limited, Ram Nagar, New Delhi.

**Supplementary Readings:**

1. Philip Kotler, Kevin Lane Keller, 2016, Marketing Management Pearson Education India Ltd. ,New Delhi.
2. Joshi-Principles of Marketing Management, 2017, Cyber Tech Publications, Ansari Road, Daryaganj, New Delhi.
3. Bhatia,B.S. and G.S.Batra 2015, Modern Marketing Management, Deep and Deep Publications Pvt Ltd Rajouri Garden, New Delhi.
4. . RajanSaxena, Marketing Management 2016, Tata Mc-Grew Hill Education Private Limited, New Delhi.
5. Chandrasekar, K.S.,2017, Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

## Semester VII

### 19ICOIX76: BUSINESS COMMUNICATION AND REPORT WRITING

Credits: 3

Hours : 45

#### Learning Objectives:

**LO1:** To Develop effective business communication skills among the students

**LO2:** To provide exposure to the students to the written communication

**LO3:** To Develop awareness about company meeting preparation of reports

#### Course Outcomes:

After successful completion of the course, the students will able to:

**CO1:** Disseminate knowledge about the structure and various modes of business Communication

**CO2:** Gain the knowledge of significance of business communication and types of letter writing

**CO3:** Understand to write enquiry and reference letters of business transactions

**CO4:** Gain knowledge of preparatory works related to company meetings and proceedings

**CO5:** Enlightened with the preparation of business report

#### Unit I : Business Communication

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style –Different modes of Business Communications.

#### Unit II : Written Communication

Importance of written communication – Enquiry letters – Offer and quotation – order letters – Types – Specimen letters - Letter writing for seeking employment .

#### Unit III : Status enquiry and Reference letters

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

#### Unit IV : Meetings

Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

#### Unit V : Preparation of Report

Writing of Business Report – Precaution – Types – Essentials of a good report.

Recent Ammendments in Business Communication and Report Writing
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Faculty member will impart the knowledge on Recent Ammendments in Business Communication and Report Writing to the students and these components will not cover in the examination.
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#### Text Books:

1. Varinder Kumar Bodhras 2017 Business Communication, Kalyani Pub., Ludhiana
2. Balasubramanian 2015 Business Communication, VikasPub.,New Delhi,
3. Biwsal, Rao, Jena 2017 Business Communications, Kalyani Pub., Ludhiana

#### Supplementary Readings:

1. Kapoor, A.N 2015 Business Letters for Different occasions, S.Chand Pub., New Delhi,
2. Pillai and Bhagawati 2016 Commercial Correspondence of Management, S. Chand Pub , New Delhi
3. Sundar.K,2017,Business Communications, Vijay Nickolace Imprints Private Limited,Chennai

**SUGGESTED MOOC COURSES:**

1. ***Business Communication (edX)*** Created by: The University of British Columbia, Canada, Delivered by: EdX, Taught by: Marlisse Silver Sweeney.
2. ***Business Writing (Coursera)*** Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew



**Learning Objectives:**

- LO1:** To acquaint knowledge on the provisions of Banking Regulations in India
- LO2:** To educate the students with the changing scenario of banking operations with digitalization
- LO3:** To impart knowledge on innovative banking payment system in India

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Understand the Banking Legislations in India.
- CO2:** Recall the significance of digitalization of banking operations
- CO3:** Describe the various types of bank deposits and rules for sound lending.
- CO4:** Familiarize the role of RBI in demonetization and remonetization.
- CO5:** Explain innovative digital payment system offered by banks

**Unit I: Banking Legislations**

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

**Unit II: Changing Profile of Indian banking**

.Changing scenario of Indian Banking System- Shift from security to purpose orientation- Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

**Unit III: Bank Deposits, Loans and advances**

.Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

**Unit IV: Demonetization and Remonetization**

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money-Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

**Unit V: Payment System & Digital banking**

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement. Enhanced Mobile Banking and UPI (Unified Payments Interface) – FinTech- Neo Banking –Payment Banking and Small Finance Banking – Competitive and Collaborative Services

**Recent Ammendments and Trends in Digital Banking**

Faculty member will impart the knowledge on Recent Ammendments and Trends in Digital Banking to the students and these components will not cover in the examination.

**Text Books:**

1. Gurusamy S 2017, Banking Theory Law and Practice, Vijay Nicole Imprints (P) Ltd, Chennai
2. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
3. Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

**Supplementary Readings:**

1. Subba Rao S and P.L Khanna 2018 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.
2. Gurusamy S 2017 Banking Theory Law and Practice, Tata McGraw Hill, Uttarpradesh
3. MuraliS.and Subbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House, New Delhi.
4. Indian Institute of Banking and Finance, 2016 ,Principles and Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

**Websites: National Payment Corporation of India, CCIL., RBI**

## Semester VIII

### 19ICOIX85: INCOME TAX AND GST ASSESSMENT METHODS

Credits : 3  
Hours : 45

#### Learning Objectives:

- LO1:** To enable the students to gain practical knowledge on various Heads of Income
- LO2:** To enable the students to gain practical knowledge on elements GST
- LO3:** To enable the students to gain applied knowledge on I.T/GST e-filing

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand different heads of Income
- CO2:** Recognize different methods of assessment
- CO3:** File the returns by following e-filing system
- CO4:** Compute GST and understand the different structure of indirect tax
- CO5:** Understand and apply the e-filing of GST in practice

#### Unit I: Computation of Income under Income Tax Act

Direct Taxation– Heads of Income- Salaries – Income from House Property- Income from Business and Profession- Income from Capital Gains- Income from other Sources.

#### Unit II: Assessment of Income Tax

Assessment – Methods of Assessment- Self Assessment- Regular Assessment-Best Judgment Assessment- Re-Assessment- Rectification of Mistakes- Income Tax Permanent Account Number (PAN)- Exempted Income- Deductions from Gross total Income.

#### Unit III: E-Filing and E-Payment of Income Tax

Pre-requisites of E-Filing- E Payment of Income Tax – Procedure for E-Filing and E-Payment of Income tax- Advantages of E-Filing and E-Payment

#### Unit IV: Goods and Services Tax (GST)

Indirect Taxation-Goods and Service Tax 2017 -GST Principles and Concept-Benefit of GST- Registration Process in GST- GST Structured Rates- Input credit and Tax Invoices - Exemptions from GST for different types of Dealers

#### Unit V: E-filing and E- Payment of GST

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

#### Recent Amendments in Direct and Indirect Taxation in India

Faculty member will impart the knowledge on Recent Amendments in Direct and Indirect Taxation in India to the students and these components will not cover in the examination.

**Note: Question Paper will contain problems from Unit I and Unit II to be asked in Section B and others will be Theory Question. All units to be given equal weightage**

#### Text Books:

1. Mehotrara.H.C and Goyal.S.P 2019-20 Income Tax Law and Accounts, Sahitya Bhawan Publishers, Agra
2. Balachandran V., 2019-20 Indirect Taxes, Sultan Chand and Sons, New Delhi
3. Satrangi G .Goods and Services Tax Precept and Practice 2019-20 Centax Publications, New Delhi

**Supplementary Readings:**

1. Prasad and Bhagavathi 2019-20 Income Tax Law and Practice Sultan Chand and Sons, New Delhi
2. Gaur V.P and Narrang D.B 2019-20 Income Tax Law and Practice, Kalyani Publishers, New Delhi
3. Datey V.S, 2019-20, Goods and Services Tax, Taxmanns Publications, New Delhi
4. Jain R.K 2019-20 Goods and Services Tax Manual, Taxmanns Publications New Delhi
5. Ilangoan D, 2017-18 GST in India, Directorate of Distance Education, Annamalai University, Annamalainagar.

**Learning Objectives:**

- LO1:** To make the students gain expert knowledge in office management  
**LO2:** To develop an awareness among students about the record maintenance system in an office  
**LO3:** To enable the students to acquire knowledge in office administration

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Recognize the functions of office management  
**CO2:** Identify the need of selection of location of office and their procedure  
**CO3:** Understand the significance of office environment and their essentials  
**CO4:** Apply the concept of filing and indexing system in office  
**CO5:** Gain knowledge towards channels of office communication

**Unit I : Modern Office**

Importance of Office – Scope -Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

**Unit II : Office Accommodation**

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout –Furniture and Equipment upkeep and maintenance.

**Unit III : Office Environment**

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary requirements – Cleanliness -Transport.

**Unit IV : Records Management**

Filing –Characteristics – Classification and arrangements of Files – methods of filling Devices – Indexing –Types –Selection of suitable Indexing System – Office forms and their control.

**Unit V : Office Communications**

Importance – Process – Medium –Channels – Barriers.

**Recent Developments in Office Management**

Faculty member will impart the knowledge on Recent Developments in Office Management to the students and these components will not cover in the examination.

**Text Books:**

1. Nair, RK , Banerjee, AK and Agarwal, VK 2017, Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi 2017, Office Management , S.Chand and Sons New Delhi
3. Chopra R.K Ms. Ankita Bhatia 2016, Office Management, Himalaya Publication House, New Delhi

**Supplementary Readings:**

1. Ragnathan N.S 2016, Office Management Margham Publications Chennai
2. Chopra RK 2016, Office Management, Himalaya Publishing House, Mumbai
3. GeorgeR.Terry 2015, Office Management and Control, Himalaya Publication House, New Delhi

**SUGGESTED MOOC COURSES:**

1. ***Understanding Modern Business & Organisation (Future Learn)***, Created by: University of Strathclyde, Delivered by: Future Learn.
2. ***Foundation of Business Strategy***, Created by: University of Virginia via Coursera, Taught by: Michael J. Lenox.

**Learning Objectives:**

- LO1:** To acquaint the students with the basics of security analysis and portfolio management
- LO2:** To provide the students an exposure to develop awareness about the stock exchanges and stock analysis
- LO3:** To make the students to have knowledge about significance of investment in mutual funds.

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Understand different types of Investment in capital market
- CO2:** Recognize the role of stock exchange in capital markets
- CO3:** Have an access to on line trading of stock
- CO4:** Comprehend stock valuation while investment in different portfolio
- CO5:** Evaluate the mutual funds investment

**Unit I: Introduction**

Types of Investment – Equity shares –IPO/FPO, bonds – Indian Securities Market- Market Participants – Trading of Securities –Security Market indices –Sources of financial information.

**Unit II: Stock Exchanges in India**

Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.

**Unit III: Stock Analysis**

Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.

**Unit IV: Stock Valuations**

Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices- Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.

**Unit V: Investing in Mutual Funds**

Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.

Recent Trends in Stock Market Investing
Faculty member will impart the knowledge on Recent Trends in Stock Market Investing to the students and these components will not cover in the examination.

**Text Books:**

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications,New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill,New Delhi.
3. DamodaranAsath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance.,New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

**Supplementary Readings:**

1. Bodie Alex, Marcus and Mohanty 2017, Investments McGraw Hill Publishing Company Limited, New Delhi
2. Hirt and Block 2016, Fundamentals of Investment Management McGraw Hill Publishing Company Limited, New Delhi.
3. Pandian Punithavathy 2015, Security Analysis and Portfolio Management, Vikas publishing company, New Delhi.



## Semester IX

### 19ICOIX95: ACCOUNTING FOR MANAGERIAL DECISIONS

Credits : 3  
Hours : 45

#### Learning Objectives:

- LO1:** To acquaint students with evaluation of management accounting  
**LO2:** To provide exposure to the students to prepare various budgets  
**LO3:** To impart knowledge on marginal costing and breakeven analysis

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the back ground of evaluation of management accounting  
**CO2:** Gain knowledge on application of various tools in analyzing financial statements  
**CO3:** Apply different ratios and understand its significance  
**CO4:** Expertise in preparing various budgets  
**CO5:** Have assesses to decision making problem

#### Unit I : Introduction to Management Accounting

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions

#### Unit II: Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative- Common size – Trend Analysis

#### UnitIII:Ratio Analysis

Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification- Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

#### Unit IV: Budget and Budgetary Control

Budgeting- Types of Budgets-Functional Budget- Production budget - Production cost – Sales Budget and Cash Budget - Flexible Budget - Budgetary control

#### Unit V :Marginal costing and Break Even Analysis

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc

#### Recent Trends in Accounting for Managerial Decisions

Faculty member will impart the knowledge on Recent Trends in Accounting for Managerial Decisions to the students and these components will not cover in the examination.

#### Text Books:

1. Maheswari S.N.,2017 Principles of Management Accounting ., Sultan Chand and Sons New Delhi.
2. SharmaShashi R.K and Gupta K, 2016 Management Accounting, Kalyani Publishers, New Delhi.
3. A.Murthy and S.Gurusamy 2018 Management Accounting, Vijay Nicole Imprints Private Limited,Chennai

**Supplementary Readings:**

1. Kaplan and Afkinson, Advanced Management Accounting, 2016 Prentice Hall of India, New Delhi.
2. Solomon Raj, L and Arockiyasamy,A. 2016 Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi,2016
3. Pillai R.S.N and Bagavathi.V2017 Management Accounting, S.Chand and Co., NewDelhi
4. Hingorani N.L and Ramanthan Ed.by T.S.Grewal, 2015 Management Accounting, Sultan Chand and Sons, New Delhi.
5. Ravi M.Kishore, 2017 Management Accounting, Taxmen's Students Publications, New Delhi.

**SUGGESTED MOOC COURSES:**

1. **Corporate Financial Decision-Making for Value Creation** (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. **Accounting for Decision Making (Coursera)**, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

## Semester IX

### 19ICOIX96: INTEGRATED AGRIPRENEURSHIP DEVELOPMENT

Credits : 3  
Hours : 45

#### Learning Objectives:

- LO1:** To enable the students to gain applied knowledge on agriprenurship in Dairy and Poultry Farming  
**LO2:** To enable the students to gain applied knowledge on agriprenurship in Assola Farming  
**LO3:** To enable the students to gain applied knowledge on agriprenurship in Goat Rearing

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Have an applied knowledge on agriprenurship in Dairy and Poultry Farming  
**CO2:** Apply knowledge on agriprenurship in Assola Farming  
**CO3:** Understand the significance of goat rearing and market opportunities  
**CO4:** Recognize different types of training methods in agriprenurship  
**CO5:** Realize the institutional support for agricultural finance

#### Unit I: Dairy and Poultry Farm

Meaning- Concept- Need and Importance- Types of Dairy (Country /Traditional)- Marketing of Milk-Poultry Farm- Significance- Availability-Marketing Practices at different levels.

#### Unit II: Assola Farming and Marketing Practices

Importance of Organic Manuring – Assola – Different varieties – Methods of Production – Usages for Organic Manure-Marketing Practices at various levels of organic food materials.

#### Unit III: Goat Rearing and Marketing Practices

Need and Importance of Goat Rearing – Types of Species -Various Breeds – Arrangement of Stall bed- Production of Fodder – Marketing Opportunities at various places.

#### Unit IV: Training and Development in Agriprenurship

Meaning and Definition – Significance-Training Methods-Levels of Training- Institutions- Rural Level, Urban Level, State and Central Level-Field Visit and Spot training in various Farms

#### Unit V: Institutional Support for Agricultural Finance

Need and Importance of Agricultural Finance – Financial assistance through World Bank Scheme, RBI Funding, NABARD Scheme, commercial Banks and Co-operative Institutions – EMI Assessment – Subsidy and Subsidiary Facilities.

#### Recent Trends in Integrated Agriprenurship Development

Faculty member will impart the knowledge on Recent Trends in Integrated Agriprenurship Development to the students and these components will not cover in the examination.

#### Text Books:

1. Nanda S 2016 Integrated Farming System Practices: Challenges and Opportunities, Bhubaneswar, Odisha.
2. Holmes Pergler H.S 2014 The Book of the Goat – Containing full particulars of the various breeds of Goats and their Profitable Management
3. Jerome D. Belanger and Sara Thomson Bredesen 2018 Story's Guide to Raising Dairy Goats: Breed Selection, Feeding, Fencing, Health Care, Dairying Marketing

**Supplementary Readings:**

1. King D.T 2000 India's Dairy Development and Operation Flood Indian Dairy, Rainbow Publications, Coimbatore
2. Tripathy 2000 Co-operation for Rural Development, Tamil Nadu Book House, Chennai
3. Bhatia B.S 2000 Management of Marketing Co-operatives, Deep and Deep Publications, New Delhi
4. Gupta P.R 2007 Dairy India (Sixth Edition) New Delhi
5. Eiri Board 2011 Handbook of Dairy Farming, Engineers Indian Research, New Delhi

**Learning Objectives:**

- LO1:** To acquaint the students with the basics of advertising
- LO2:** To enable the students to learn the fundamentals of copyrighting and layout
- LO3:** To familiarize with innovative advertising campaign

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Disseminate knowledge of evaluation of advertisement and AIDAS formula
- CO2:** Evaluate the functions of Headlines and analyze the classification of headlines
- CO3:** Familiarize the copy righting of advertisement and preparation of layout
- CO4:** Understand the design and structure types of advertising
- CO5:** Work in planning and managing advertising campaigns

**Unit I: Introduction to Advertisement**

Advertising – Definition- Evolution and objectives-Approaches to Advertising-AIDAS- Social, Ethical and Legal issues in Advertising.

**Unit II: Images and Symbols in Advertising**

Advertisement Communication-Persuasion-Attitude change-Headings-Functions of Headlines-Classification of Headlines-Characteristics of effective Headlines.

**Unit III: Classification of Copy and Layouts**

Guidelines for copy writing –Body text creativity- Copy Production Copy testing-Layouts and story boards-Functions of layout-Types of Layout-Qualities of Layout- Small space layout- Television and story boards-Illustration-Colour.

**Unit IV: Types of Advertising**

Types of Advertising-Industrial and Rural Advertising-Ethics in Advertising and social Responsibility – Advertising Research.

**Unit V: Advertising Campaigns**

Planning and Managing Advertising Campaigns- Consumer Behaviour and advertising- Advertising and Sales Promotion-Role of Creative Strategies- Copy Strategy.

Recent Developments in Advertising Management
Faculty member will impart the knowledge on Recent Developments in Advertising Management to the students and these components will not cover in the examination.

**Text Books:**

1. Rathod 2016 Advertising Management, Himalaya Publishing House, New Delhi.
2. Sherlerkar 2017 Marketing Management, Himalaya Publishing House, New Delhi
3. WillamsArens 2016 Contemporary Advertising McGraw Hill,New Delhi

**Supplementary Readings:**

1. George E Belch and A. Belch 2017 Advertising and Promotion Tata McGraw Hill , New Delhi
2. John R Rossiter 2017 Advertisement Communication Tata McGraw Hill,New Delhi.
3. George Burton Arnold 2017 Advertising Copy Harper and Brothers, New York

**Learning Objectives:**

- LO1:** To develop an appreciation about the utility of E-Banking practices  
**LO2:** To understand the quality services of E-banking and various tools of E-banking  
**LO3:** To evaluate the challenges in CRM with E-Banking and security issues of online Banking

**Course Outcomes:**

After successful completion of the course, the students will able to:

- CO1:** Understand the important concepts in Customer Relationship Management  
**CO2:** Master over e-banking and data base services day today  
**CO3:** Attain knowledge in the e-banking practices  
**CO4:** Have an idea of Understand e-payment system  
**CO5:** Evaluate the security issues in CRM and e-banking

**Unit I: Introduction to CRM**

Definitions – Need and importance of CRM in present scenario – CRM as a strategic marketing tool.

**Unit II : Significance of CRM in Banking today**

Meaning and concept of E-Banking – Advantages customer information Database – objectives of E-Banking – Customer facilities through E-Banking tools.

**Unit III : CRM Practices**

Importance of CRM through E-Banking – internal facilities, costs, quality of service and cost of communication

**Unit IV : E- Payment system**

Rupay – Rupay secure – IMPS – National unified USSD platform – (USSD) National Automated Clearing House (NACH) – National Financial Smith (NES) RTGS, NEFT. Innovative banking Payment system.

**Unit V : Security Issues in CRM and E- Banking**

Security and Privacy, Transactional difficulty, Technical issues and Level of Customer awareness.

<p style="text-align: center;"><b>Recent Trends in CRM in E-Banking</b></p>
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<p>Faculty member will impart the knowledge on Recent Trends in CRM in E-Banking to the students and these components will not cover in the examination.</p>
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**Text Books:**

1. Abhijeet Singh and Brijesh Kumar 2011, Customer Relationship Management Tools: An Overview, Marketing Mastermind, Vol 11, pp 24.
2. Alok kumar and Chhabi Sinha 2008, Customer relationship management concepts and application, 1<sup>st</sup> Ed, Sudha offset press, pp 3-16.
3. Mahmood Shah and steve Clarke 2009, E-Banking management: Issues, Solutions and Strategies

**Supplementary Readings:**

1. Alan Smith, 2006, CRM and customer service: Strategic asset or Corporate over-head, Handbook of Business Strategy, Vol 7, pp.87 – 93.
2. Jayaram Kondabagil 2012, Risk Management in Electronic banking: Concepts and Best Practices
3. Himani Sharma 2011, Bankers’ Perspectives on E-Banking and Its Challenges: Evidence from North India” The IUP Journal of Bank Management

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
<b>CO1</b>											S	S	M	S	M			S
<b>CO2</b>	S		M	M									S	S		M	S	S
<b>CO3</b>	S		M			L	S								M	M	S	S
<b>CO4</b>	S		S						M		S	S			L	S	S	S
<b>CO5</b>	S		S	M					M		S	S	M		L		S	S

\* **L** – Low, **M** - Medium, **S** - Strong

## Semester IX

### VALUE ADDED COURSE (Visit University Students portal)

#### 19ICVAC99: ARTIFICIAL INTELLIGENCE AND ITS APPLICATIONS IN BUSINESS

Credits : 2  
Hours : 30

#### Learning Objectives:

- LO1:** To introduce the concepts of Artificial Intelligence and its applications
- LO2:** To familiarise the concepts of Knowledge and Reasoning, Planning, Learning and Communication aspects of Artificial Intelligence
- LO3:** To impact applied knowledge on Artificial Intelligence in Business

#### Course Outcomes:

After successful completion of the course, the students will able to:

- CO1:** Understand the concepts of Artificial Intelligence in relation to Business
- CO2:** Gain the knowledge of reasoning and difference between the human intelligence and machine intelligence.
- CO3:** Understand Learning and communicating to the get the applications of Natural Language Processing.
- CO4:** Gain knowledge on Robotics and Nanotechnology.
- CO5:** Understand Artificial Intelligence based applications to enhance business process.

#### Unit I: Introduction

Introduction - Intelligent Agents- Problem Solving

#### Unit II: Knowledge

Knowledge and Reasoning - Knowledge Representation- Knowledge Acquisition

#### Unit III: Planning

Planning – Planning and Acting in the Real World

#### Unit IV: Learning

Learning - Knowledge in Learning- Statistical Learning Methods - Reinforcement Learning

#### Unit V: Communication

Communicating, Perceiving, and Acting - Natural Language Processing  
Communication– Robotics.

<b>Recent Developments in Artificial Intelligence and its Applications in Business</b>
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Faculty member will impart the knowledge on Recent Developments in Artificial Intelligence and its Applications in Business to the students and these components will not cover in the examination.
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#### Text Books:

1. Dhanrajani, S. 2018. AI and Analytics: Accelerating Business Decisions (2 ed.). New York: Wiley.
2. Finlay, S. 2018. Artificial Intelligence and Machine Learning for Business (3 ed.). Relativistic
3. Prabhat Kumar . 2019. Artificial Intelligence: Reshaping Life and Business (1 ed.).New Delhi: BPB Publications.



**Supplementary Readings:**

1. John Medicine 2019. Artificial Intelligence Business Applications (1 ed.). New Delhi.
2. Rose, D. 2018. Artificial Intelligence for Business (1 ed.). Chicago: Chicago Lakeshore Press.
3. Yao, M., Zhou, A., and Jia , M. 2019. Applied Artificial Intelligence: A Handbook for Business Leaders (1 ed.). New York: TOPBOTS.

**Outcome Mapping**

CO/ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS O1	PS O2	PS O3	PS O4	PS O5	PS O6
<b>CO1</b>											M	M	M	S	M			L
<b>CO2</b>	S		M	M									L	M		M	M	L
<b>CO3</b>	S		M			L	M								M	M	S	L
<b>CO4</b>	L		M						M		S	L			M	M	M	S
<b>CO5</b>	M		M	L					M		M	S	M		M		M	S

\* **L** – Low, **M** - Medium, **S** - Strong

Semester X

**19IPSCI106: CONSTITUTION OF INDIA**

Self Study Course

Non Credit Course  
Hours : 30

**Learning Objectives:** Students will be able to

**LO1:** To understand the basic features of Indian Constitution.

**LO2:** To grasp about the basic Rights and Duties of Indian Citizenry.

**LO3:** To ponder over the form of Indian Political System.

**LO4:** To have broad understanding about the pivotal provisions related with liberty, Equality and fraternity.

**Course Outcomes:**

After successful completion of the course, the students will able to:

**CO1:** Imbided with the basic features of Indian Political System

**CO2:** Enlighten themselves with the rights and duties of Indian Citizens

**CO3:** Understand the significance of rule of law.

**CO4:** Inculcated with basic liberties.

**Unit I : Constitution of India – Basic Features and Fundamental Principles**

Making of Indian Constitutional Law and Constitutionalism- Historical Perspective of the Constitution of India –Salient features and Characteristics of the Constitution of India.

**Unit II : Fundamental Rights and Duties**

Scheme of Fundamental Rights-The Scheme of Fundamental Duties and its legal status-The Directive Principles of State Policy – Its Importance and Implementation.

**Unit III : Legislative and Financial Powers of States**

Federal Structure and Distribution of Legislative and Financial powers between the Union and the States-Parliamentary form of Government of India- The Constitution powers and States of the President of India.

**Unit IV : Constitutional Amendments in India**

The Historical Perspectives of the Constitutional Amendments in India – Emergency Provisions : National Emergency, President Rule- Financial Emergency.

**Unit V : Fundamental Rights**

Schemes of the Fundamental Right to Equality – Scheme of the Fundamental Rights to certain Freedom under Article 19 – Scope of the Right to Life and Personal Liberty under Article 21.

**Recent Ammendments in Constitution of India**

Faculty member will impart the knowledge on Recent Ammendments in Constitution of India to the students and these components will not cover in the examination.

**Text Books:**

1. Bipan Chandra, Mridula Mukherjee, Adility Makherjee 2016., India After Independence 1947- 2000, Penguin Publishers, New Delhi.
2. Durga Das Basu,2018., Introduction to the Constitution of India, Prentice Hall, New Delhi.
3. Jogendra Yadav 2000, Transforming India: Dynamics of Democracy, Oxford University Press, New Delhi

**Supplementary Readings:**

1. The Constitution of India 1950 (Bare Act), Government of India Publications.
2. Busi S.N Ambedkar B.R 2015, Framing of Indian Constitution
3. Jain M.P 2014 Indian Constitution Law, Lexis Nexis
4. Paul R.Brass 1999 The Politics of India Since Independence Cambridge University Press
5. Granvila Austin 2006 The Indian Constitution :Cornerstone of a Nation, Oxford University Press, New Delhi.