JOINT EDUCATION PROGRAMME

The Institute of Chartered Accountants of India
&
University of Madras

SYLLABUS
B.COM., B.B.A., M.COM., M.B.A.
JOINT EDUCATION PROGRAMME

The Institute of Chartered Accountants of India
&
University of Madras

SYLLABUS
B.COM., B.B.A., M.COM., M.B.A.

The Institute of Chartered Accountants of India
(Set up by an Act of Parliament)
# SYLLABUS

1. B.Com ................................................................. 3
2. B.B.A .................................................................... 27
3. M.Com .................................................................... 49
4. M.B.A .................................................................... 71
## SYLLABUS FOR B.COM. COURSE

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subjects</th>
<th>Exam Duration Hours</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FIRST YEAR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>Core Courses - Main Subjects</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>Financial Accounting</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Business Economics</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>Core Course - Allied Subject</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>Business Statistics and Operations Research</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td><strong>SECOND YEAR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>III</td>
<td>Core Courses - Main Subjects</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>Corporate Accounting</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>Banking and Financial Services</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>Business and Corporate Law</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>Principles of Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Core Course - Allied Subject</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Indian Economy : Problems and Policies</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td><strong>THIRD YEAR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII</td>
<td>Core Courses - Main Subjects</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>VII</td>
<td>Business Taxation</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>VIII</td>
<td>Practical Auditing</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>IX</td>
<td>Entrepreneurial Development</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>X</td>
<td>Cost and Management Accounting</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>XI</td>
<td>Marketing Management</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>
FIRST YEAR

PAPER I - FINANCIAL ACCOUNTING

Unit - I


Unit - II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings - Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

Unit - III


Unit - IV

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded) - Insurance Claims - Average Clause (Loss of stock only).

Unit - V


Unit - VI

Branch Accounts - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded).

Unit - VII

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price - Treatment of expenses which cannot be allocated.

Unit - VIII

Hire purchase and installment - Default and reposssession - Hire purchase trading account. Installment purchase system.
Unit - IX

Admission of a partner - Retirement of a partner - Death of a partner.

Unit - X

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act, 1932) - Insolvency of all partners - Gradual realisation of assets and piecemeal distribution.

REFERENCE BOOKS
3. Shukla & Grewal - Advanced Accounting, S. Chand, New Delhi.
5. P.C. Tulsian - Financial Accounting

PAPER II - BUSINESS ECONOMICS

Unit I


Unit II

Demand Analysis - basic concept and tools of analysis for demand forecasting - use of business indicators, demand for consumer durable and capital goods.

Unit III

Concepts of resource allocation , cost analysis, Break- even analysis, short run and long run cost functions, Production functions, cost-price output relations - capital investment analysis - Economies of size and capacity utilisation - input-output analysis - market structure - pricing and output - general equilibrium.

Unit IV

Product policy - sales promotion and market strategy - advertising rates - advertising budgeting

Unit V

Pricing objectives - pricing methods and approaches - product line pricing -differential pricing.
Unit VI
Capital budgeting - Capital Management and financial policy.

Unit VII
Monopoly policy - Restrictive agreements.

Unit VIII
Price discrimination - Measurement of Economics Concentration policy against monopoly and restrictive trade practices.

Unit IX
Problems of Economic aggregates - National Income, and Product Saving, Consumption, Investment, the theory of income determination.

Unit X
Canons of Taxation.

BOOKS RECOMMENDED
1. S. Sankaran - Managerial Economics, Margham Publication, 2002,
5. Business Economics - P.L. Mehta
6. Business Economics - Francis Cherunilam
7. Economics for Business - Peter Mitchelson and Andrew Mann
8. Business Economics - C.M. Chaudhary
9. The essence of Business Economics - Nellis and Parker
12. International Trade and Export Management – Francis Cherunilam
ALLIED PAPER I
BUSINESS STATISTICS AND OPERATIONS RESEARCH

Unit - I
Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

Unit - II
Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

Unit - III
Correlation - Karl Pearson’s Coefficient of Correlation - Spearman’s Rank Correlation - Regression Lines and Coefficients.

Unit - IV
Time Series Analysis - Trend - Seasonal Variation.

Unit - V
Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization)

Unit - VI
Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.

Unit - VII
Probability - Addition and Multiplication Theorem - Conditional Probability - Bayer’s Theorem (without proof) - Simple Problems.

Unit - VIII
Sampling Techniques - Types of Sample and Sampling Procedures - Tests of Significance - Normal, t, F, chi-square - Simple problems.

Unit - IX
Assignment and Transportation Problems.

Unit - X
Network Analysis - PERT and CPM (no crashing)
REFERENCE BOOKS

1. Statistical Methods - S.P. Gupta
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
5. Operations Research - Handy and A. Taha
SECOND YEAR
PAPER III - CORPORATE ACCOUNTING

Unit – I
Issue of shares and debentures - Various kinds - Forfeiture - Re-issue - Underwriting of shares and debentures.

Unit - II
Redemption of preference shares and debentures - Purchase of business - Profits prior to incorporation.

Unit - III
Preparation of company final accounts - Company balance sheet preparation - Computation of Managerial Remuneration.

Unit - IV
Valuation of goodwill and shares.

Unit - V
Alteration of share capital - Internal reconstruction and reduction of capital.

Unit - VI
Human Resource Accounting - Accounting standards - Financial reporting practices - Accounting for price level changes.

Unit - VII
Final Accounts of Insurance Companies including Balance Sheet.

Unit - VIII
Final Accounts of Banking Companies including Balance Sheet.

Unit - IX
Amalgamation – Absorption and external reconstruction of a company - (Inter company investments excluded)

Unit - X
Liquidation - Statement of affairs and deficiency accounts - Liquidator’s final statement of receipts and payments.
REFERENCE BOOKS

1. Shukla and Grewal - Advanced Accounts S. Chand
2. T.S. Reddy and A. Murthy - Corporate Accounting
3. Jain and Narang - Company Accounts
4. R.L. Gupta - Corporate Accounting
5. Chakraborthi - Advanced Account
PAPER IV - BANKING AND FINANCIAL SERVICES

Unit – I

Origin of banks - Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

Unit - II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E - Banking – ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility Electronic Fund Transfer-Electronic Clearing System.

Unit - III

Opening of an Account - Types of Deposit Account - Types of customers (Individuals, firms, Trusts, and Companies) - Importance of customer relations - Customer grievances and redressal - Ombudsman.

Unit – IV

Principles of lending - Types of Borrowings - Precautions to be taken by a banker.

Unit – V


Unit – VI

Meaning and importance of financial services - Types of financial services - Financial services and economic environment - Players in Financial Services Sector.

Unit - VII

Merchant Banking - Functions - Issue Management - Managing of new issues - Underwriting - Capital market - Stock Exchange - Role of SEBI.

Unit - VIII

Leasing and Hire purchase - Concepts and features - Types of lease Accounts.

Unit - IX

Factoring - Functions of Factor - Consumer finance - Venture capital - Mutual Funds - Credit Rating.
Unit - X


REFERERNCE BOOKS

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.
2. Banking and Financial Systems - B. Santhanam (Margham Publishers)
4. Indian Banking - Parameswaran - S. Chand and Co.
5. Banking Law, Theory and Practice - Tanon
6. Banking Law, Theory and Practice - Sherlaker & Sherlaker
7. Financial Services - M.Y. Khan
8. Financial Services - B. Santhanam
9. Law of Insurance - Dr. M.N. Mishra
10. Indian Financial System - H.P. Machiraju
PAPER V - BUSINESS AND CORPORATE LAW

Unit - I

Unit - II
Capacity - Flaw in consent, Void agreements - Illegal agreements.

Unit - III
Performance - Tender - Quasi contract - Discharge - Remedies for breach of contract.

Unit - IV
Contract of Agency - Types, creation, duties, rights of principal and agent - Termination of agency.

Unit - V
Sale of Goods Act - Sale and agreement to sell - Formation - Caveat emptor - Implied conditions and warranty.

Unit - VI
Definition of Joint Stock Company - Kinds – Formation - Incorporation.

Unit - VII
Memorandum of Association - Contents and Alteration - Doctrine of Ultra Vires - Articles of Association – Contents - Distinction between the Two - Doctrine of Indoor Management - Prospectus - Contents - Statement in lieu of Prospectus.

Unit - VIII

Unit - IX
Meetings and Resolutions - Statutory Meeting - Annual General Meeting - Extra - Ordinary General Meeting - Resolutions - Ordinary & Special.

Unit - X
Winding up of a company - Modes of winding up - Winding up by the court - Voluntary winding up - Member’s voluntary winding up - Creditor’s voluntary winding up.
REFERENCE BOOKS

4. Mercantile Law - S. Badre Alam and P. Saravanavel
6. Mercantile Law - Gogna, S. Chand
7. Business Laws - Gogna, S. Chand
8. Business Laws - K.N. Ramasamy
PAPER VI - PRINCIPLES OF MANAGEMENT

Unit - I
Management: Importance - Definition - Nature and Scope of Management process - Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

Unit - II

Unit - III

Unit - IV

Unit - V
Recruitment - Sources of Recruitment - Selection - Steps in the Selection Process Training - Methods of Training.

Unit - VI

Unit - VII
Co-ordination - Need - Type and Techniques Problems in Coordination - Impact of Coordination Requisites for excellent Co-ordination.

Unit - VIII
Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.

Unit - IX
REFERENCE BOOKS

3. Principles of Management - L.M. Prasad
4. Principles of Management - Dinkar Pagare
5. Business Management - C.B. Gupta
7. Principles of Management - J. Jayasankar
ALLIED SUBJECT - II
INDIAN ECONOMY PROBLEMS AND POLICIES

Unit I
Features of an under – developed economy – Economic development – Concepts of growth and development – Indicators in economic development – Capital formation – Human and physical – Savings and investment pattern during the plans.

Unit II

Unit III
Agriculture - Contribution to economic development - Food problem - Methods of solving - Measures to increase agricultural productivity - Land Reforms - Green Revolution - Evaluation of agricultural policy during the plan period.

Unit IV
Industries : Role of industries in economic development - Cottage, small scale and large scale - cotton, Iron & steel, Jute, sugar and Tea.

Unit V
Role of technology - Its impact on the level of employment - Assessment of Industrial policy during the plan period.

Unit VI

Unit VII
Transport - importance of transport - Road, Railways, Shipping , Civil Aviation to economic Growth - Evaluation of Government Policy - Transport Co-ordination.

Unit VIII
Planning - planning in India - Strategy of Indian planning - Resources - Financing of plans - Agriculture and Industrial development.

Unit IX
Poverty in India - Poverty eradication programmes - problems and policies.
Unit X

Regional development disparities - Economic development and social changes.

**REFERENCE BOOKS**

1. Dutt and Sundaram : Indian Economy
2. Sankaran S., Indian Economy
5. Bright Singh D. : Economics of Development
7. Jhingan M.L. : Economics of Development and planning
8. Sankaran S. : Indian Economy
9. Datt and Sundaram : Indian Economy
PAPER VII - BUSINESS TAXATION

Unit - I
Objectives of Taxation - Canons of Taxation - Tax System in India - Direct and Indirect Taxes - Meaning and Types.

Unit - II

Unit - III
Excise Duty - Customs Duty - Advalorem and Specific duties - Entry Tax - Service Tax.

Unit - IV
Central Sales Tax Act - Important Definitions and Sec. 3, 4, 5 & 6 - TNGST - Definitions and Charging Sections.

Unit - V
An Overview of Tax Audit - Tax Incentives and Export promotions, deductions and exemptions.

REFERENCE BOOKS
1. Central Excise Act
2. Customs Act
3. Central Sales Tax Act
6. Indirect Tax by Vinod K. Singania
7. TNGST Act
THIRD YEAR
PAPER VIII - PRACTICAL AUDITING

Unit–I

Definition of Audit - Difference between auditing and accountancy - Scope of auditing - Objectives of auditing. Materiality in auditing, efficiency audit, Proprietary audit - Techniques of auditing - Standards of auditing.

Unit - II

Meaning of internal check - Nature and Scope of internal audit - Financial vs. operational audit - Internal control; nature and scope - Verification of evidence - Detailed checking vs. sample checking - Internal audit and statutory audit - Interface between internal auditor and statutory auditor.

Unit - III

Audit programme, meaning, advantages and disadvantages - Audit note book - Meaning and Content - Audit working papers - Objects, essentials, responsibility, protection and preservation and ownership of working papers.

Unit - IV

Vouching of cash transactions - Trading transactions - Audit of ledger - Scrutinizing of ledgers - Bought ledger - Sales ledger - General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances, capital and revenue expenditure - Verifications and valuation of assets and liabilities.

Unit - V

Depreciation and reserves - Meaning - Depreciation of Wasting Assets.

Unit - VI

Appointment of Auditor - Appointment of first auditor - Filling of casual vacancy - Ceiling on number of audits - Appointment of auditor of Government company.

Unit - VII

Auditor ’s remuneration - Removal of auditors- Qualifications and disqualifications, Powers and duties of auditors / liabilities of auditors.

* Special considerations in company audit
* Preservation of financial statements
* Audit of share capital
* Audit of dividends and debentures
Unit - VIII

EDP Audit

* Impact of computerization on audit approach.
* Type of internal control in a computer - based system.

Approaches to EDP Auditing

Auditing around with the computers

* Auditing with computers
* Auditing through computers

REFERENCE BOOKS

1. Practical Auditing, S. Chand - B.N. Tandon
2. Auditing - Dr. Premavathy
3. Principles and Practice of Auditing - Dinakar Pagare
PAPER IX - ENTREPRENEURIAL DEVELOPMENT

Unit - I

Concept of Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

Unit - II


Unit - III


Unit - IV

Entrepreneurial Development Programmes (EDP) - Role, relevance, and achievements - Role of Government in organizing EDPs - Critical evaluation.

Unit - V

Economic development and entrepreneurial growth Role of entrepreneur in economic growth - Strategic approaches in the changing economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership - Development of Women Entrepreneurship.

Unit - VI

Importance of small scale industries - Definition - Contribution to national economy - Classification of small scale units - Cottage, tiny, village, ancillary, KVI Cent.

Unit - VII

Industrial Estates - Concept, infrastructure for small business units.

Unit - VIII

Procedures in setting of small scale units – Licensing - Registration - Financing - Working capital - Financing institutions.

Unit - IX

Institution for the development of small scale industries - NSIC, SIDCO, SDO, SISI, Development Commissioner - TANSI, SIDCO, DIC, Directorate of Industries and Commerce.
Unit - X

Concessions, rebates, incentives and subsidies to small scale units - Prime Minister’s Rojkar Yojna (PMPY) EPZ and 100% EOUs, sickness of small scale units and revival.

REFERENCE BOOKS

1. Srinivasan N.P. - Entrepreneurial Development
2. Saravanavel - Entrepreneurial Development
3. Vasant Desai - Project Management
4. Jayashree Suresh - Entrepreneurial Development
5. Holt - Entrepreneurship - New Venture Creation
8. Dr. C.B. Gupta & Dr. S.S. Khanka - Entrepreneurship and Small Business.
12. Entrepreneurial Development - S. Anilkumar and Others, New Age International Publications (P) Ltd.
PAPER X - COST AND MANAGEMENT ACCOUNTING

Unit - I

Unit - II
Cost sheets, tenders and quotations - Reconciliation of cost and financial accounts.

Unit - III
Material purchase control, Level, aspects, need and essentials of material control. Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis. Material costing - Issue of materials - FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and Standard price method.

Unit - IV
Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

Unit - V
Overheads - Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

Unit - VI

Unit - VII

Unit - VIII
Ratio Analysis - Interpretation, benefits and limitations. Classification of ratios - Liquidity, profitability, turnover, capital structure and leverage.

Unit - IX
Funds flow and Cash flow statements. Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, Cash and Flexible Budgets.

Unit - X
Marginal costing (excluding decision making) Absorption Costing and Marginal Costing - CVP analysis - Break Even Analysis - Break Even Chart.
PAPER XI - MARKETING MANAGEMENT

Unit - I
Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of marketing mix - Marketing approaches - Various environmental factors affecting the marketing functions.

Unit - II
Buyer Behaviour - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer behaviour.

Market segmentation - Need and basis of Segmentation - Targeting - Positioning.

Unit – III

Unit – IV

Unit - V
A brief overview of : Advertising - Publicity - Public Relations - Personal Selling - Direct selling and Sales promotion.

REFERERNCE BOOKS
1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker
6. Marketing by J.C. Gandhi
7. Principles of Marketing by Ramasamy Namakumari
8. Marketing - J. Jayasankar

9. Marketing Management by Dr. C.B. Gupta and Dr. N. Rajan Nair.

10. Albert New Guard - The Filed Sales Manager - Taraporewala.

11. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.


## SYLLABUS FOR BBA COURSE

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subjects</th>
<th>Duration Hours</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>FIRST YEAR</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td><strong>Core Courses - Main Subjects</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Principles of Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>Financial Accounting</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td><strong>Core Course - Allied Subject</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>Business Statistics and Operations Research</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td><strong>SECOND YEAR</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>III</td>
<td><strong>Core Courses - Main Subjects</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV</td>
<td>Business Communication</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>Cost and Management Accounting</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>VI</td>
<td>Business Environment</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td><strong>Core Course - Allied Subject</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II</td>
<td>Managerial Economics</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td><strong>THIRD YEAR</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII</td>
<td><strong>Core Courses - Main Subjects</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VIII</td>
<td>Financial Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>IX</td>
<td>Marketing Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Production and Materials Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>X</td>
<td>Human Resource Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>XI</td>
<td>Entrepreneurship Development &amp; Management of Small Business</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>
FIRST YEAR

PAPER I - PRINCIPLES OF MANAGEMENT

Unit - I

Management : Importance-Definition-Nature and Scope of Management process-Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

Unit - II


Unit - III


Unit - IV

Authority - Delegation - Decentralisation - Difference between Authority and Power-Responsibility - Recruitment-Sources, Selection, Training-Direction - Nature and Purpose.

Unit - V

Co-ordination - Need, Type and Techniques and Requisites for excellent Co-ordination - Controlling - Meaning and Importance - Control Process.

REFERENCE BOOKS

3. Principles of Management - L.M. Prasad
4. Principles of Management - Dinkar Pagare
5. Business Management - C.B. Gupta
7. Principles of Management - J. Jayasankar
PAPER II - FINANCIAL ACCOUNTING

Unit – I

Unit - II
Preparation of Final Accounts of a Sole Trading Concern-Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings - Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

Unit - III

Unit - IV
Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded). Insurance claims - Average Clause (Loss of stock only).

Unit - V

Unit - VI
Branch Accounts : - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded)

Unit - VII
Departmental Accounts : - Basis for allocation of expenses - Inter departmental transfer at cost or selling price-Treatment of expenses which cannot be allocated.

Unit - VIII
Hire purchase and installment - Default and repossession - Hire purchase trading account. Installment purchase system.

Unit - IX
Admission of a partner - Retirement of a partner - Death of a partner.
Unit - X

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932)-Insolvency of all partners - Gradual realisation of assets and piecemeal distribution.

REFERENCE BOOKS

3. Shukla & Grewal - Advanced Accounting, S. Chand, New Delhi.
5. P.C. Tulsian - Financial Accounting
ALLIED I
BUSINESS STATISTICS AND OPERATIONS RESEARCH

Unit - I
Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

Unit - II
Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

Unit - III
Correlation - Karl Pearson’s Coefficient of Correlation-Spearman’s Rank Correlation-Regression Lines and Coefficients.

Unit - IV
Time Series Analysis - Trend - Seasonal Variation.

Unit - V
Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization).

Unit - VI
Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.

Unit - VII
Probability - Addition and Multiplication Theorem - Conditional Probability - Bayer’s Theorem (without proof) - Simple Problems.

Unit - VIII
Sampling Techniques - Types of Sample and Sampling Procedures - Tests of Significance - Normal, t, F, chi-square - Simple problems.

Unit - IX
Assignment and Transportation Problems.

Unit - X
Network Analysis - PERT and CPM (no crashing)
REFERENCE BOOKS

1. Statistical Methods - S.P. Gupta
2. Introduction to Operations Research - Dr. P.R. Vittal
3. Statistics - Elhance
5. Operations Research - Handy and A. Taha
SECOND YEAR

PAPER III - BUSINESS COMMUNICATION

Unit - I

What is Business Communication?-Essential and importance of Business Communication - communication process - Communication Barriers.

Unit - II

Objective of Communication - Methods and forms of Communication - Oral and Written forms of Communication- Merits and Demerits of Oral and Written Communication - Channels of Communication.

Unit - III


Unit - IV

Internal and External Communications - Answering Telephone Calls – Enquiries Preparation of speeches.

Unit - V


Unit - VI

Letter to the agency - status enquiry - bank correspondence - letters related to export and import - correspondence with Government Department and public bodies - Tenders - Insurance letters - Letters to the Editor.

Unit - VII

Correspondence of company secretary with shareholders and directors - Minutes of the meeting – Agenda - Annual Report.

Unit - VIII

Communication through reports - reports by individuals - report of committee - secretarial reports - reports of executive heads, officers of company - sales - production reports - press reports.
Unit - IX

Internal Communication - memos - circulars – notices - job instruction - precis writing of letters and reports.

Unit - X

Modern Forms of Communication : Fax - e-mail – Video Conferencing - Internet - Websites and their use in Business.

REFERERNCE BOOKS

1. Developing Communications Skills - Krishna Mohan & Meera Banerji.
2. Essentials of Business Communication - Rajendra Pal and JS Korlahalli.
3. Commercial Correspondence - Mazumdar
4. Business English and Correspondence - Agarwal AN.
5. Writers guide to style & usage MacMillan I Ltd.
8. Effective Business English and Correspondence - Ramesh Ms & Pattan Shetty CC.
9. Business Correspondence - Pillai and Bhagawathi
10. Essentials of Business Communication - Guffey
12. Advanced Business Communication - Penrose
PAPER IV - COST AND MANAGEMENT ACCOUNTING

Unit - I


Unit - II

Cost sheets, tenders and quotations. Reconciliation of cost and financial accounts.

Unit - III

Material purchase control, Level, aspects, need and essentials of material control. Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis.


Unit - IV


Unit - V


Unit - VI


Unit – VII

Ratio Analysis - Interpretation, benefits and limitations. Classification of ratios - Liquidity, profitability, turnover, capital structure and leverage.

Unit - IX

Funds flow and Cash flow statements. Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, Cash and Flexible Budgets.

Unit - X

Marginal costing (excluding decision making) Absorption Costing and Marginal Costing - CVP analysis - Break Even Analysis - Break Even Chart.
REFERENCE BOOKS

5. Dr. S.N. Maheswari - Management Accounting.
6. Chadwick - The Essence of Management Accounting.
PAPER V - BUSINESS ENVIRONMENT

Unit - I

Unit - II
Political Environment - Government and Business relationship in India - Provisions of Indian constitution operating to business.

Unit - III
Social environment - Cultural heritage - social attitudes - impact of foreign culture - castes and communities - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business.

Unit - IV
Economic Environment - Economic systems and their impact of business - Macro economic parameters like GDP - growth rate population - Urbanisation - Fiscal deficit – Plan investment - Per capita income and their impact on business decisions - Five Year Planning.

Unit - V

REFERENCE BOOKS
1. Sankaran. S - Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Dasgupta & Sengupta - Government and Business in India
5. Srinivasan. K. - Productivity and Social Environment
PAPER VI - BUSINESS REGULATORY FRAMEWORK

Unit - I


Unit - II

Brief outline of Indian Companies Act, 1956.

Unit - III

Brief outline of FEMA - Consumer Protection Act.

Unit - IV


Unit - V

Brief outline of Cyber Laws - WTO – Information Technology agreement ITA - General Agreement on Trade in services.

REFERENCE BOOKS

2. Economic & Other legislations - N.D. Kapoor.
3. Cyber laws for every Netizen in India - Na. Vijayashankar
4. Legal systems in Business - Sumathi & Saravanavel
ALLIED II MANAGERIAL ECONOMICS

Unit - I
Nature and scope of managerial economics – definition of economics - important concepts of economics - relationship between micro, macro and managerial economics - nature and scope - objectives of the firm.

Unit - II
Demand analysis - Theory of consumer behaviour - Marginal utility analysis - indifference curve analysis.

Unit - III
Meaning of demand - Law of demand - Types of demand - Determinants of demand - elasticity of demand - Demand forecasting.

Unit - IV
Production and cost analysis - Production - Factors of production - Production function - Concept - Law of variable proportion - Law of return to scale and economies of scale - cost analysis - Different cost concepts - Cost output relationships - Short run and long run - Revenue curves of firms - Supply analysis.

Unit - V
Pricing methods and strategies - Objectives - Factors - General consideration of pricing - methods of pricing - Dual pricing - Price discrimination.

Unit - VI
Full cost pricing - Target pricing - pricing of new products- pricing by manufacturer - pricing by retailer.

Unit - VII
Market classification - Perfect competition - Monopoly - Monopolistic competition - Duopoly - Oligopoly.

Unit - VIII
Profit and profit management - Accounting profit and economic profit - Measurement - Profit planning and forecasting.

Unit - IX
Capital budgeting - cost of capital - capital management and financial policy.

Unit – X
Project profitability - methods of appraising profitability.
# REFERENCE BOOKS

<table>
<thead>
<tr>
<th></th>
<th>Authors</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Joel Dean</td>
<td>Managerial Economics.</td>
</tr>
<tr>
<td>2.</td>
<td>Gupta G.S.</td>
<td>Managerial Economics.</td>
</tr>
<tr>
<td>3.</td>
<td>Peterson</td>
<td>Managerial Economics.</td>
</tr>
<tr>
<td>4.</td>
<td>Davies &amp; Hughes</td>
<td>Managerial Economics.</td>
</tr>
<tr>
<td>6.</td>
<td>Mote, Paul and Gupta</td>
<td>Managerial Economics - Concept and cases.</td>
</tr>
<tr>
<td>7.</td>
<td>Savage and Small</td>
<td>Introduction to Managerial Economics.</td>
</tr>
<tr>
<td>8.</td>
<td>Spencer, M.H.</td>
<td>Managerial Economics - Text, problems, short cases.</td>
</tr>
<tr>
<td>10.</td>
<td>Varshney and Mahaswari</td>
<td>Managerial Economics.</td>
</tr>
</tbody>
</table>
THIRD YEAR
PAPER VII - FINANCIAL MANAGEMENT

Unit - I

Unit - II
Financial planning and control - Break-even analysis - Operating leverage - Cost - volume - Profit analysis.

Unit - III
Cost of capital - Basic concepts, rational assumptions - Cost of equity capital - Cost of debt - Cost of preference capital - Cost of retained earnings.

Unit - IV
Capital structure decision of the firm - Composition and sources of long-term funds- Financial leverage - Factors determining funds requirements.

Unit - V
Financial Information systems

REFERENCE BOOKS
1. Financial Management - Prasanna Chandra
2. Khan and Jain - Financial Management
3. Pandey I M - Financial Management
PAPER VIII - MARKETING MANAGEMENT

Unit - I
Fundamentals of marketing - Role of Marketing - Relationship of Marketing with other functional areas - concept of marketing mix - Marketing approaches - Various Environmental factors affecting the marketing functions.

Unit - II

Unit - III

Unit - IV

Unit - V
A brief overview of : Advertising - Publicity - Public Relations - Personal Selling - Direct selling and Sales promotion.

REFERENCE BOOKS
1. Marketing Management by Rajan Saxena
2. Marketing by William J Stanton
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker
6. Marketing by J. C. Gandhi
7. Principles of Marketing by Ramasamy Namakumari
8. Marketing - J. Jayasankar
9. Marketing Management by Dr. C.B. Gupta and Dr. N. Rajan Nair.
10. Albert New Guard - The Filed Sales Manager - Taraporewala.
11. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.
PAPER IX - PRODUCTION AND MATERIALS MANAGEMENT

Unit – I
Production system - Introduction - Production - Productivity - Production management - Objectives - Functions - Scope - Relationship with other functional areas.

Unit - II

Unit - III

Unit - IV
Work and method study - Importance of work study - Work study procedures - Time study - Human considerations in work study - Introduction to method study - Objectives of method study - Steps involved in method study. Work measurement - Objectives of work measurement - Techniques of work measurement - Computation of standard time - Allowance - Comparison of various techniques.

Unit - V
Quality control - Types of inspection - Centralized and decentralized - P Chart - X – Chart - Construction - Control - TQM

Unit - VI
Materials management - Definition and function - Importance of materials management.

Unit - VII
Integrated materials management - The concept - Service function advantages - inventory control - Function of inventory - Importance - Replenishment stock - Material demand forecasting - MRP - Basic tools - Inventory control - ABC - VED - FSN analysis - Inventory control of spares and slow moving items - EOQ - EBQ - Stores planning.

Unit - VIII
Purchase management - Purchasing - Procedure - Dynamic purchasing - Principles - import substitution - International purchase - Import substitution - International purchase - Import purchase procedure.
Unit - IX

Store keeping and materials handling - Objectives - Function - store keeping - stores responsibilities - Location of store house - Centralized store room - Equipment - security measures - Protection and prevention of stores.

Unit - X

Vendor rating - Vendor management - Purchase department - Responsibility - Buyer - Seller relationship - Value analysis - ISO - Types.

REFERENCE BOOKS

1. Harding H.A. - Production Management
2. Buffa - Production Management
3. S.N. Cheri - Production and Operations Management
4. Adam & Ebert - Production and Operations Management
5. Muhdhan - Production and Operations Management
7. Veb - Materials Management
PAPER X - HUMAN RESOURCE MANAGEMENT

Unit - I

Unit - II
Induction - Training - Methods - Techniques - Identification of the training needs - Training and Development - Performance appraisal - Transfer - Promotion and termination of services - Career development.

Unit - III

Unit - IV
Labour Relation - Functions of Trade Unions - Forms of collective bargaining - Workers’ participation in management - Types and effectiveness - Industrial Dispute and Settlements (laws excluded).

Unit - V

REFERENCE BOOKS
2. Human Resource Management - Ashwathappa
3. Human Resource Management - Garry Deseler
PAPER XI - ENTREPRENEURIAL DEVELOPMENT AND MANAGEMENT OF SMALL BUSINESS

Unit - I

Concept of Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs.

Unit - II: Entrepreneurial Development - Agencies

Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries, Development Organisation - Small Industries Service Institute. All India Financial Institutions - IDBI - FCI - ICICI – IRDBI.

Unit - III: Project Management


Unit - IV

Entrepreneurial Development Programmes (EDP) - Role, relevance, and achievements - Role of Government in organizing EDPs - Critical evaluation.

Unit - V: Economic development and entrepreneurial growth

Role of entrepreneur in economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play, Geographic concentration, Franchising / Dealership - Development of Women Entrepreneurship.

Unit - VI

Importance of small scale industries - Definition - Contribution to national economy - Classification of small scale units - Cottage, tiny, village, ancillary, KVI Cent.

Unit - VII

Industrial Estates - Concept, infrastructure for small business units.

Unit - VII

Procedures in setting of small scale units – Licensing - Registration - Financing - Working capital - Financing institutions.

Unit - VIII

Institution for the development of small scale industries - NSIC, SIDCO, SIDO, SISI, Development Commissioner - TANSI, SIDCO, DIC, Directorate of Industries and Commerce.
Unit - X

Concessions, rebates, incentives and subsidies to small scale units - Prime Minister’s Rojkar Yojna (PMPY) EPZ and 100% EOUs, sickness of small scale units and revival.

REFERENCE BOOKS

1. Srinivasan N.P. - Entrepreneurial Development
2. Saravanavel - Entrepreneurial Development
3. Vasant Desai - Project Management
4. Jayashree Suresh - Entrepreneurial Development
5. Holt - Entrepreneurship - New Venture Creation
12. Entrepreneurial Development - S. Anilkumar and Others, New Age International Publications (P) Ltd.
## SYLLABUS FOR M.COM COURSE

<table>
<thead>
<tr>
<th>Paper</th>
<th>Title</th>
<th>Hours</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FIRST YEAR</strong></td>
<td></td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>1</td>
<td>Advanced Corporate Accounting and Accounting Standards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Entrepreneurship and Small Business Promotion</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>3</td>
<td>Advanced Marketing</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>4</td>
<td>Advanced Management Theory</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>5</td>
<td>Quantitative Techniques for Business Decisions.</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td><strong>SECOND YEAR</strong></td>
<td></td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>6</td>
<td>Advanced Cost and Management Accounting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Financial Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>8</td>
<td>Human Resource Management</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>9</td>
<td>Marketing Research and Consumer Behaviour</td>
<td>3</td>
<td>100</td>
</tr>
<tr>
<td>10</td>
<td>Financial Services and Stock Exchange</td>
<td>3</td>
<td>100</td>
</tr>
</tbody>
</table>
FIRST YEAR
PAPER 1- ADVANCED CORPORATE ACCOUNTING AND
ACCOUNTING STANDARDS

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

Unit II
Valuation of goodwill and shares - principles of valuation of fixed and current assets - valuation of business.

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

Unit IV
Consolidated final statement of Holding companies and subsidiary companies - inter company holdings and owings - dividend - treatment of dividends.

Unit V
Accounting systems of banking and insurance companies - preparation of final statement of accounts.

Unit VI
Accounting for price level changes - social responsibility accounting - human resource accounting.

Unit VII
Financial reporting and disclosure practices – corporate governance - norms of SEBI (relating to information disclosure in annual reports) - audit committee constitution and functions.

Unit VIII
Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI.

Unit IX
Accounting standards issues by ICAI - Mandatory and non mandatory Accounting Standards - compliance by companies in India.
Unit X

Professional chartered accountants - their functions and services - code of conduct - professional ethics.

REFERENCE


PAPER 2 - ENTREPRENEURSHIP AND SMALL BUSINESS PROMOTION

Unit I
The concept of entrepreneurship - entrepreneurial culture - establishing entrepreneurial system - idea processing, personal, financial information and intelligence - rewards and motivation - concept bank - role of industrial fair.

Unit II
Theories of entrepreneurship - entrepreneurial traits - types of entrepreneurs - behavioural patterns of entrepreneurs - entrepreneurial motivation.

Unit III
Search for a business idea - sources and selection - project classification and identification - constraints – features of ancillary units - consumer products.

Unit IV
Appraisal of project proposals - feasibility prospects - project objectives, design, assessment of technical, economic, financial and marketing aspects - format to report.

Unit V
Project management techniques - network analysis - activity performance, time schedules - factory design - design requirements - factory Act provision.

Unit VI
Financial analysis - cost of capital - operating cost - cost estimation - budgeting under uncertainty - risk and inflationary conditions - Pro forma profit and loss accounts and balance sheet - cash flow statement - social cost benefit analysis.

Unit VII
Sources of project finance - credit facilities - types of credit available - evaluation of loan proposals by financial institutions - leasing arrangement - evaluation of lease proposal.

Unit VIII
Marketing channel - selecting of channel members - setting quality standards - recruitment strategies - outsourcing options.

Unit IX
Support system for entrepreneurship development - entrepreneurship development programmes in India - training institutions - institution provided technical, financial marketing assistance - role of consultancy organizations.
Unit X

Procedure for setting a small industry - selection of type of organization - SSI registration - registration and licensing requirements for tax - CST excise duty - power supply - incentives and subsidies - to SSI by state and central government - exploring export possibilities - import of capital goods and raw materials.

REFERENCE


3. R.A. Sharma, Entrepreneurial Change in Indian Industries, Sterling, Delhi.


5. John E. Tropman and Gersh Mornistar, Entrepreneurial systems for the 1990s, Greenwood Press.

PAPER – 3 ADVANCED MARKETING

Unit I

Unit II
Products - meaning and classification - product planning and development - product life cycle - product mix vs. marketing mix - product line strategies - branding packaging, grading, standardizing, labeling.

Unit III
Product pricing - price determination - pricing policies - strategies and techniques.

Unit IV
Distribution channels - channel selection - distribution cost analysis - break up distribution cost.

Unit V
Sales promotion techniques and methods – marketing risks - control management - direct marketing - maxi marketing model.

Unit VI
Salesmanship - training sales men - compensating sales men.

Unit VII
Advertising - benefits and criticism - media selection - advertisement copy development - measuring advertisement effectiveness.

Unit VIII
Marketing finance - sources - sale on open account - bank credit factors – accounts receivable - alternative method of financing - financing internal and external marketing.

Unit IX
Service Marketing - nature and classification of services - characteristics of services - pricing of services - quality of services - CRM and Relationship marketing.

Unit X
Ethics in marketing - Consumer Protection Act - District and State level councils - MRTP Act - provisions relating to restriction and unfair trade practices - legal provisions to prevent adulteration, underweight, substandard and other trade mal practices.
REFERENCE

PAPER 4 - ADVANCED MANAGEMENT THEORY

Unit I

Unit II

Unit III

Unit IV
Information Technology and its impact on management - global developments in communication and information technology - development, storage and retrieval of information - web based and internet based business operation.

Unit V
Out sourcing - concept and meaning - economics of outsourcing - causes for out sourcing - methods of out sourcing - types of business processes out sourced - global trends in out sourcing.

Unit VI
Strategic Management - need for strategy - process and types of strategy - measuring effectiveness of strategy - learning organizations - knowledge management.

Unit VII
Leadership challenges - leadership styles - contemporary ideas on leadership - leadership for global business operation - managing MNCs.

Unit VIII
Decision making - effective decision making - decision support system - expert system - creativity - nurturing creativity in organisations.

Unit IX
Indian contribution to management thought - Vedic management concepts - Bhagvat Gita - Tirukkural.
Unit X

Contemporary issues - women in management - gender equity in organisations - social responsibility of business.

REFERENCE

PAPER 5 - QUANTITATIVE TECHNIQUES
FOR BUSINESS DECISIONS

Unit I

Unit II
Statistical decision theory - Decision environment - decision making under certainty and uncertainty and risk conditions - EMV, EOL and marginal analysis - value of perfect information - decision tree analysis - simulation and sensitivity analysis.

Unit III
Sampling theory - meaning of sampling - random sample - characteristics of random sampling method - non random sampling methods and their uses - determining sample size - sampling error and standard error.

Unit IV
Sampling distribution - features - central limit theorem - uses of sampling distribution - estimation - estimating population parameters - point and interval estimates - estimating proportion, percentage and mean of population from large sample and small sample.

Unit V
Testing of hypothesis - testing of proportions and means of large samples - through small samples - one tailed and two tailed tests - testing differences between two samples for mean and proportions - errors in hypothesis testing.

Unit VI
Chi square distribution - characteristics – applications - tests of independence and tests of goodness of fit - test of association - F distribution - testing of population variance - analysis of variance - one way and two way analysis.

Unit VII
Correlation and regression analysis - simple, partial and multiple correlation - computation methods - simple, partial and multiple regressions - computation methods - estimating values using regression equation - standard error of estimate - testing significance of correlation and regression coefficients - interpreting correlation - explained variation and unexplained variation - coefficient of determination.

Unit VIII
Multivariate analysis - factor, cluster and discriminate analysis - software packages for analysis - SPSS features.
Unit IX

OR Models - their characteristics and limitations - linear programming - graphic and simple methods - maximization and minimization - transportation and assignment models.

Unit X

Waiting line theory - characteristics of single line channel - game theory - pure game - saddle point - mixed strategy - value of the game.

REFERENCE

PAPER 6 - ADVANCED COST AND MANAGEMENT ACCOUNTING

Unit I
Installation of costing system – records required to be maintained under the Companies Act - Management control and information system - cost reduction and cost control techniques - control over wastages, scrap, spoilage and defectives.

Unit II
Costing methods - products costing - process costing - treatment of equivalent units - inter-process profit.

Unit III
JIT costing - Activity based costing - procedure - benefits - requirements.

Unit IV
Budgets and Budgeting Control - Flexible Budgets, Zero Base Budgets.

Unit V
Standard costing and variance analysis - material cost variance - labour cost variance - overhead variance - sales variance - profit variance.

Unit VI
Cost Volume Profit Analysis - decision making - make or buy, own or lease, repair or renovate, change Vs. Status quo, sell or scrap, export Vs. local sales, shut down or continue.

Unit VII

Unit VIII
Financial Statement analysis - Ratio analysis - types of ratios - uses and limitations.

Unit IX
Funds flow statement analysis - Cash flow statement analysis - changes in working capital - current trends in the preparation of cash flow statement.

Unit X
REFERENCE


PAPER 7 - FINANCIAL MANAGEMENT

Unit I
Functions of finance manager – challenges in globalization era - methods and sources of raising finance - sources of short-term and long-term finance - critical appraisal of different securities as sources of finance.

Unit II
Objectives / goals of finance function - financing decision - investment decision - management of surplus - importance of financial planning - problems in financial forecasting.

Unit III
Capital structure decisions - traditional and MM approaches - current views determinants of capital structure - over trading - over and under capitalization - leverage analysis - EBIT - EPS analysis.

Unit IV
Cost of capital - measurement of WACC, MCC and value of the firm - implications of cost of capital for investment decisions.

Unit V
Investment decisions - risk and required rate of return - estimating cash flows - present value of cash flows - evaluation of investment proposals - decision making under conditions of risk and uncertainty - sensitivity analysis - simulation - inflation effects.

Unit VI
Working capital management - working capital cycle - forecasting of working capital requirement - factors influencing working capital - estimating working capital for a new firm.

Unit VII
Components of working capital - inventory management - cash management - receivables management - credit policies - collection policies.

Unit VIII
Dividend policies of a firm - factors influencing dividend payment - dividend relevancy - company law provisions on dividend payment.

Unit IX
Capital asset pricing model - features - assumptions - limitations - arbitrage pricing model - features and assumptions and limitations.

Unit X
Financial derivatives - options and futures - using derivatives for financial risk management.
REFERENCE

PAPER 8 - HUMAN RESOURCE MANAGEMENT

Unit I
Humans and other physical resources - emphasis on the development of the human potential-Implications of Behavioural Science theorem to HRM - Link between organization planning and HR planning.

Unit II
Acquisitions and maintenance of personnel - Recruiting and selection process - duties -orientation. Maintenance of personnel - Motivation for increased productivity - Q.W.L.

Unit III

Unit IV

Unit V
Human development, training - identifying needs - Designing training programme - Evaluation of training programme - methods of training - placement and management - organisational changes - change agents.

Unit VI
Individual behaviour - personality - perception - learning - values and attitudes.

Unit VII
Group dynamics - group behaviour - communication - group decision making - inter group relations.

Unit VIII
Stress management - works stress - causes for stress - coping strategies.

Unit IX
Organisational changes and development - organizational climate and culture.

Unit X
Organisational conflicts - causes - types of conflict - management of conflict.
REFERENCE


Unit I
Marketing research - definition - nature and scope - steps in market research - market research Vs market survey.

Unit II
Marketing information system - importance - marketing research and marketing information system - interface.

Unit III
Market research design - types - factors influencing choice of design.

Unit IV
Types of marketing research - qualitative research - area of research - planning and formulating research problem.

Unit V
Measurement in research - levels of measurement - nominal, ordinal, interval and ratio levels - scaling techniques - attitude measurements.

Unit VI
Sampling procedure - methods of sampling - appropriateness of sampling method - determining sample size - sample error.

Unit VII
Methods of data collection - questionnaire – interview - observation - testing reliability and validity of instruments.

Unit VIII
Marketing research report - format and style of presentation.

Unit IX
Consumer behaviour - consumer needs and motives, personality and consumer behaviour - consumer lifestyles - consumer Psychographics.

Unit X
Consumer attitudes - formation and change - group dynamics and consumer behaviour - role of the family, social class, culture, opinion leader - consumer decision making -Nicosia, Howard - Sheth, Engel, Kollat and Black well models.
REFERENCE


2. Schrier Fredric, T., Modern Marketing Research, World Wide Publishing Co., Inc.,


UNIT I

An overview of financial services - economic environment - macro economic aggregates and policies - financial services and economic environment - legal and regulatory frame work - security contracts regulation act - Security Exchange board of India - financial institutions and other players in financial service sector.

UNIT II

An overview of financial market - capital market, money, market, government securities market, foreign exchange market - derivatives market - international financial markets.

UNIT III

Merchant banking - public issue management - underwriting - portfolio management services - corporate advisory services - SEBI guidelines on merchant bankers - pricing of public issues - raising capital in foreign markets - raising inter corporate loans and fixed deposits – evaluation of services of merchant bankers.

UNIT IV

Introduction to leasing - legal aspects - tax aspects - lease evaluation - lessor’s point of view - lessee’s point of view - accounting and reporting of lease - funding of lease - types of lease - cross border lease - import lease - structuring lease agreement - hire purchase and lease - legal aspects of hire purchase agreement - rights and duties of hire vendor and hire purchasers.

UNIT V

Factoring - types - features of factoring agreement - services of factor - factoring Vs bill discounting- consumer finance - credit card services - appraisal.

UNIT VI


UNIT VII


UNIT VIII

Organisation and functions of stock exchanges - regulation and control of stock exchanges - NSE, BSE, OTCEI, regional exchanges.
Unit IX
Trading in stock exchanges - functions of intermediates - screen based and scripless trading - online trading - types of quotes - settlement procedures - clearing house - speculation - margin trading - insider trading - investor protection.

Unit X
New issues market - IPOs pricing - listing requirements - stock indices - computation of indices - derivatives - options and futures - trading and settlement of derivative contracts - pricing of options and futures.

REFERENCE

## SYLLABUS FOR MBA COURSE

<table>
<thead>
<tr>
<th>Paper</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>FIRST YEAR</strong></td>
</tr>
<tr>
<td>1.</td>
<td>MANAGEMENT PRINCIPLES</td>
</tr>
<tr>
<td>2.</td>
<td>QUANTITATIVE METHODS IN BUSINESS</td>
</tr>
<tr>
<td>3.</td>
<td>ORGANISATIONAL BEHAVIOUR</td>
</tr>
<tr>
<td>4.</td>
<td>MANAGEMENT ACCOUNTING</td>
</tr>
<tr>
<td>5.</td>
<td>MANAGERIAL ECONOMICS</td>
</tr>
<tr>
<td>6.</td>
<td>LEGAL SYSTEMS IN BUSINESS</td>
</tr>
<tr>
<td>7.</td>
<td>RESEARCH METHODOLOGY AND COMMUNICATION</td>
</tr>
<tr>
<td>8.</td>
<td>APPLIED OPERATIONS RESEARCH</td>
</tr>
<tr>
<td>9.</td>
<td>HUMAN RESOURCES MANAGEMENT</td>
</tr>
<tr>
<td>10.</td>
<td>MARKETING MANAGEMENT</td>
</tr>
<tr>
<td></td>
<td><strong>SECOND YEAR</strong></td>
</tr>
<tr>
<td>11.</td>
<td>PRODUCTION AND MATERIALS MANAGEMENT</td>
</tr>
<tr>
<td>12.</td>
<td>FINANCIAL MANAGEMENT</td>
</tr>
<tr>
<td>13.</td>
<td>COMPUTER LANGUAGES FOR MANAGEMENT</td>
</tr>
<tr>
<td>14.</td>
<td>BUSINESS POLICY AND STRATEGIC MANAGEMENT</td>
</tr>
<tr>
<td>15.</td>
<td>MANAGEMENT INFORMATION SYSTEMS AND EDP</td>
</tr>
<tr>
<td>16.</td>
<td>INTERNATIONAL MARKETING</td>
</tr>
<tr>
<td>17-20.</td>
<td>ELECTIVE SUBJECTS</td>
</tr>
<tr>
<td>21.</td>
<td>PROJECT WORK</td>
</tr>
<tr>
<td>Paper</td>
<td>Subject</td>
</tr>
<tr>
<td>-------</td>
<td>---------</td>
</tr>
<tr>
<td>17 - 20</td>
<td><strong>ELECTIVE SUBJECTS</strong></td>
</tr>
<tr>
<td></td>
<td>Four papers in any one of the following Elective Subjects:</td>
</tr>
<tr>
<td></td>
<td>a) <strong>MARKETING</strong>  c) <strong>SYSTEMS</strong></td>
</tr>
<tr>
<td></td>
<td>(or) (or)</td>
</tr>
<tr>
<td></td>
<td>b) <strong>FINANCE</strong>  d) <strong>HUMAN RESOURCE</strong></td>
</tr>
<tr>
<td></td>
<td>(or)</td>
</tr>
<tr>
<td></td>
<td>a) <strong>MARKETING</strong></td>
</tr>
<tr>
<td>17</td>
<td>Marketing Research and Consumer Behaviour</td>
</tr>
<tr>
<td>18</td>
<td>Advertising Management and Sales Promotion</td>
</tr>
<tr>
<td>19</td>
<td>Sales Management and Distribution Management</td>
</tr>
<tr>
<td>20</td>
<td>Services Marketing</td>
</tr>
<tr>
<td></td>
<td>b) <strong>FINANCE</strong></td>
</tr>
<tr>
<td>17</td>
<td>Corporate Finance</td>
</tr>
<tr>
<td>18</td>
<td>Security Analysis and Portfolio Management</td>
</tr>
<tr>
<td>19</td>
<td>Tax Management</td>
</tr>
<tr>
<td>20</td>
<td>Merchant Banking and Financial Services</td>
</tr>
<tr>
<td></td>
<td>c) <strong>SYSTEMS</strong></td>
</tr>
<tr>
<td>17</td>
<td>Data Base Management Systems</td>
</tr>
<tr>
<td>18</td>
<td>System Analysis and Design</td>
</tr>
<tr>
<td>19</td>
<td>Decision Support System</td>
</tr>
<tr>
<td>20</td>
<td>E-Business Technology and Management</td>
</tr>
<tr>
<td></td>
<td>d) <strong>HUMAN RESOURCE</strong></td>
</tr>
<tr>
<td>17</td>
<td>Industrial and Labour Relations</td>
</tr>
<tr>
<td>18</td>
<td>Human Resources Development (HRD)</td>
</tr>
<tr>
<td>19</td>
<td>Total Quality Management</td>
</tr>
<tr>
<td>20</td>
<td>Training and Development</td>
</tr>
</tbody>
</table>

All the subjects are evaluated for 100 marks and Project Work is for 200 marks.
FIRST YEAR
PAPER 1 - MANAGEMENT PRINCIPLES


Planning : Planning as the first step in the process of Management cycle – Basic techniques of Planning – Basic factors involved in planning – Key planning points – Psychological hazards to rational planning – Strategic consideration in planning.

Policy Making: Policy making as a guide to action in the organization – General policies and specific policies in an organization – Basic areas of policy making.

Need for organization – Organizational hierarchy in large concerns – Top Management organization – Staff units and Committee – Factors to be considered in the establishment of an organization.

Basic division of Functional activities – Methods of grouping activities – Typical patterns used – Use of organizational charts and manuals.

Authority, relationship – Line function and staff – Basics of delegation of responsibility and authority. Centralization and decentralization of authority and the pros and cons of each.

Span of control – Pros and cons of narrow and wide spans of control – Optimum span.

Communication - Traits of good communications - Formal and informal channel - Follow up - Standard indoctrination - Explaining why consultative direction links in the chain of command, MIS - Basic.

Co-ordination - Need for co-ordination - techniques of securing co-ordinations. Concept of control - Application of the process of control at different levels of management (top, middle and first line). Performance standards - Measurements of performance - Remedial action. An integrated control system in an organization.

Motivation - determination of behaviour - Employee as a “Total Person” - Primary incentives.

Management by objectives - Management by exception - Decision making theory in management.

REFERENCES

4. Hannagan, Management concepts and practices, Macmillan India Ltd.,
5. Koontz o’Dohnel, Principles of Management Mcgraw Hill publishing co., Ltd.,
UNIT - I

UNIT - II
Elementary idea of different sampling techniques – Hypothesis testing – chi-Square test – Correlation and regression analysis – Single and two factor analysis of variance.

UNIT - III
Elementary Concepts of factor analysis, Multiple regression analysis, discriminate analysis, Cluster analysis and Co-joint analysis in marketing problems.

UNIT – IV
Application of Differentiation and Integration: Maxima, minima, average cost, total cost, marginal revenue, average revenue, total revenue – Consumer surplus and producer surplus.

UNIT – V

REFERENCES

10. B.M. Agarwal, Quantitative Methods, Sultanchand, New Delhi 1996.

11. Render, Quantitative Analysis for Management, 7th Edition., PHI
PAPER 3 - ORGANISATIONAL BEHAVIOUR


2. Motivation - Early theories, Contemporary theories, Motivation at work - Designing Motivating Jobs


4. Leadership – trait, Behavioural and contingency theories; Power and Politics; Trait, Behavioural Analysis (T.A.); Work stress.

5. Organisational structure and Design; Organisational change and development; Organisational Culture and climate.


REFERENCES

1. Fred Luthans, Organisation Behaviour, McGraw Hill

2. Hell Riegel, Slocum and Woodman, Organisation Behaviour, South Western, Thomson Learning, 9th Edition,


6. Steven L. Mc Shane, Mary Ann Von Glinow, Organizational Behaviour, Tata McGraw Hill.

PAPER 4 - MANAGEMENT ACCOUNTING

Management Accounting – Meaning and purpose Financial Accounting – Preparation of Income statement and Balance Sheet – Interpretation and use of these statements by management.

1. Ratio Analysis and Funds Statement.


6. Reporting to management – Uses of Accounting information in Managerial decision-making.

REFERENCES


PAPER 5 - MANAGERIAL ECONOMICS


Approach to Managerial Decision Making and the theory of firm.


National Income and Product; Saving, Consumption, Investment, the theory of income determination.

REFERENCES

6. Maheswari : Managerial Economics, PHI,2002
PAPER 6 - LEGAL SYSTEMS IN BUSINESS

MERCANTILE LAW
Contracts – Nature & Classification of contracts – consideration, capacity, performance & discharge of contracts. (Only General Contracts)

SALE OF GOODS ACT

COMPANY LAW
Types of companies – Memorandum & Articles of Association – Prospectus – Powers, Duties & Liabilities of Directors Meetings, Resolutions – Winding up.

INDUSTRIAL LAW


REFERENCES
2. Avtar Singh – Company Law
3. Banking Law & Practice – Varshney
4. Banking Law & Practice – Tanner
5. Industrial Law – N.D. Kapoor
OBJECTIVE

The Primary objective of the course is for the student to understand the relevance process of research for management, and to equip him/her for doing the project work. The secondary objective is to improve the communication ability of the student.

BASICS OF RESEARCH

Research meaning, scope and objectives – types of research, Problem definition, Operationalising the research problem. Formulation of hypothesis. Relevance of research for decision making in various functional areas of management.

COLLECTION OF DATA

Choosing the appropriate research mode, desk research, exploratory, descriptive and conclusive research. Experimental research design. Case study method of research. Questionnaire design: interviews; measurement and scaling techniques. Sampling techniques and sample size determination for survey research.

DATA ANALYSIS

Editing and coding of data, Use of Computer packages for data analysis. Univariate, bivariate and multivariate analysis. Application and statistical tests – Parametric and non parametric and interpretation of test results. (No need of theory and computational techniques).

PRESENTATION OF RESEARCH RESULTS


MEETINGS


REFERENCE BOOKS

1. GOOD & HATT, Research Methods in Social Science.
4. KOTHARI, Research Methods.

5. KRISHNA MOHAN & MEERA BANERS, Developing Communication Skills.

Emphasis, while teaching this subject, should be on problem Formulation with reference to application areas rather than on treatment of complicated theoretical models.

1. Background, Concept, Methodology and scope of Operations Research.


4. Queuing Theory by simulation method and by application of standard formulations.

5. Application of quantitative methods in Marketing, Purchasing, Production Planning, Inventory Control Replacement, Sequencing etc. – Use of models.


REFERENCES


6. Paneerselvam; Operations Research, PHI 2002,
PAPER 9 - HUMAN RESOURCES MANAGEMENT

Introduction of Human Resources Management: Definition, Importance of Human Resources, Objectives of Human Resources Management, Qualities of a good personnel manager – Evolution and growth of Personnel Management in India.

Human Resource Policies: Need, type and scope – Advantage for a written policy -Human Resources policies and work Culture.

Human Resources Planning: Long and Short term planning, Job Analysis, Skills inventory, Job Description and Job Specification.

Recruitment and selection: Purposes, types and methods of recruitment and selection, Relative merits and demerits of the different methods; Personnel Search, Selection Instruments, Reduction of recruitment costs.


Performance Evaluation: Ranking, rating scales, critical incident method, Removing subjectivity from evaluation, MBO as a method of appraisal, Job evaluation, Criteria for Promotions and job enrichment.


Employee’s Safety and Health: Preventive approaches including health education, Audit of safety programs and safety training, Work-stress: Causes and Consequences, Stress-Management programs.

Personnel Office Management: Functions of the office, correspondence, O & M in personnel departments, Maintenance of Personnel records.

Time Management: Importance of Time factor, Time waster, Prioritizing Work Scheduling, Functions of the Time Office, Flexible Work arrangements.

REFERENCES


2. Beardwell and Len Holder, Human Resource Management Macmillan India Ltd.,

PAPER 10 - MARKETING MANAGEMENT


Buyer behaviour; influencing factors on Consumer Behaviour – Buying situation – Buying decision process – Industrial buyer behaviour.

Market segmentation, targeting and positioning; Competitive Marketing Strategies.


Promotions – Advertising scope, designing copy, media selection, Sales promotions strategies. Sales force decisions, Selection, Training, Compensation and Control Consumer protection – Awareness of consumer rights in the market place.

E-Marketing

REFERENCES

OBJECTIVES

The course is aimed at acquainting the student with the various activities involved in the production and the materials function and also to emphasize the process of decision.

1. **Production design**: Process planning – plant capacity - capacity planning – make or buy decisions – Use of cross-over chart for selection processes.

2. **Plant location**: Factories to be considered in plant location – choice of general region, particular community and site – Multiplant location decision – Plant location trends.


7. **Quality Control**: Purposes of inspection and quality control – Acceptance sampling by variables and attributes – Control charts for variables, fraction defectives and defects. Total Quality Management.


10. **Store-Keeping and Warehousing Management**.

REFERENCES


2. Interpretation and analysis of Financial statements – Financial Forecasting – Actual Performa and model statements – Preparation and uses.


4. Liquidity Management: Current assets management – Cash, Receivables, Inventory, Liquidity, Profitability and Solvency criteria.


9. Finance Information System (FIS)

REFERENCES

1. Moyer McGuisan, Kretlow, “Contemporary”


PAPER 13 - COMPUTER LANGUAGES
FOR MANAGEMENT

UNIT – I


UNIT – II


UNIT – III


UNIT – IV

Introduction to C – Data types, constants, variables and arrays, Declarations – Expression’s operators and statements. Data input and output, preliminaries – the getchar ( ) – putchar ( ) – scanf ( ) – printf ( ) – gets ( ) – puts ( ) functions, control statements, functions and arrays.

UNIT – V

Pointers: Fundamentals – pointer declarations – Passing pointers to Functions – Structures and union – data files – Opening and Closing a Data file – Creating a Data file – Processing a Data file – Unformatted Data files. Theory 75%, Practical 25%.

REFERENCES

5. V. RAJARAMAN “COMPUTER PROGRAMMING’C’ Prentice Hall of India New Delhi.

The International Environment – Opportunities for International activities / Threats from International activities.

Society and Business : Business ethics, Social responsibility of Business / Indian Businessmen, Social Audit.


Corporate Strategy : Functions and importance, strategy alternatives, considering strategy variations, Strategic choice, implementation.


REFERENCES


PAPER 15 - MANAGEMENT INFORMATION SYSTEMS & EDP

UNIT – I THE ORGANISATION


UNIT – II SYSTEMS CONCEPT

System classification – System concept – System characteristics – The elements of systems; Input, output, process, feedback control and boundary – System function and operations. Transactions processing Information System. Information system for managers. Intelligence information system – The meaning and role of MIS.

UNIT – III SYSTEM ANALYSIS AND DESIGN


UNIT – IV FUNCTIONAL MANAGEMENT INFORMATION SYSTEM:


UNIT – V FUNDAMENTALS OF COMPUTER SYSTEMS


UNIT – VI DATA BASE SYSTEM


UNIT – VII

Enterprise Resource Planning and Customer Relationship Management.

UNIT – VIII COMPUTER POWER

Source and selection: Computer purchase – Computer rental from the manufacturer – Computer lease from a third party – Acquisition of a used Computer – Computers Service

REFERENCES

14. Greenberg, CRM at the Seed of Light, McGraw-Hill editions
PAPER 16 - INTERNATIONAL MARKETING

1. **Framework of International Marketing**: Scope of International Marketing – International Marketing vs Domestic Marketing – Trade Barriers such as Tariff and Non-Tariff Barriers – Transition from Domestic to International Business – Pre-export behaviour – Motivation to export – Special difficulties in International Marketing – Advantages or importance of International Marketing – Balance of Trade and Balance of Payments.


8. World Trade in Services – Counter Trade – World Commodity Markets and Commodity Agreements.

9. **India’s Foreign Trade**: Recent Trends in India’s Foreign Trade – India’s Commercial Relations and Trade Agreements with other countries – Institutional Infrastructure for Export Promotion in India – Export Assistance – Export Finance – Export Processing Zones (EPZs) – Special Economic Zones (SEZs) – Exports by Air, Post and Sea – Small Scale Industries (SSI) and Exports – Role of ECGC - Role of EXIM Bank of India – Role of Commodity Boards – Role of State Trading Agencies in Foreign Trade – STC, MMTC, etc.


15. Export Payment – Different Modes of Payment and Letters of Credit.

16. World Trade and India.

17. Globalisation and Role of Multinational Enterprises (MNEs).

18. Overview of Export – Import Policy of India – Basic Objectives, Role and Functions of Export Promotion Councils.

**REFERENCE BOOKS**


2. Francis Cherunilam – International Marketing.

3. M. Sampangi – a) ABC of Export Marketing and b) International Trade


5. John D. Daniels and Lee H. Radebaugh – International Business

6. Export and Import Policy of Government of India issued from time to time.


8. Economic Survey of India issued from time to time.
MARKETING ELECTIVE
PAPER 17 - MARKETING RESEARCH & CONSUMER BEHAVIOUR


Marketing research Procedure – Secondary and Primary methods of data collection, Questionnaire construction procedure, Application of sampling techniques, analysis and reporting of data.

Application of marketing research – motivation, advertising, product and sales control.

Consumer Behaviour: Models of consumer behaviour, market segmentation for understanding consumers.

Environmental Influences on Consumer: Culture; Social class; Social Groups; Family; Personal influence and opinion leadership.

Individual Determinants of consumer Behaviour – Motivation and Involvement; Information processing, Learning personality and self concept; Attitude theories and change.

Consumer decision processes – Problem recognition; Search and evaluation; Purchasing. Post purchase behaviour.

REFERENCES

Marketing Research
1. David Luck & Ronald Rubin – Marketing Research. – Prentice & Hand of India.

Consumer Behaviour


PAPER 18 - ADVERTISING MANAGEMENT
AND SALES PROMOTION

Advertising: Advertising, objectives, task and process, market segmentation and target audience – Message and copy development.


Sales Promotion: Why and When Sales promotion activities, Consumer and sales channel oriented – planning, budgeting and implementing and controlling campaigns.


REFERENCES

PAPER 19 - SALES MANAGEMENT AND DISTRIBUTION MANAGEMENT

I. SALES MANAGEMENT

1. Organisation Framework of the Field Sales Force: Types and methods of Field Sales Organisation – Career in Field Sales Management. Field Sales Manager – His tasks and responsibilities – Relation with Salesman and relationships with Top Management – Coordinating and controlling the marketing mix. Operating Environment for field sales force.

2. Information and Planning: Qualities and role- Hierarchy of objectives and goals, concept of strategies and tactics. Development of sales performance standards – Relationships of performance standards to sales development function, its purpose and types, check on training and staffing programmes. Sales forecasting – Methods and procedural steps in forecasting
   - Sales Budgeting
   - Allocation of field sales resources. Design sales territories, procedure for designing – Determining manpower requirements, recruiting, methods and the selection system. Sales quotas, types of sales quotas, its purpose and managerial evaluation. Man power planning – tasks, skill, qualification.


II. DISTRIBUTION MANAGEMENT

1. Introduction: Role of distribution in the marketing mix Role and Functions.


3. Dealer Network: Role of middlemen/dealer in marketing and distribution. Dealer functions at Wholesale and retail level. Strategic plan of network – Location, Selection, Appointment; and Termination of dealers, Morale and Motivation.

REFERENCES


UNIT – I : MARKETING SERVICES

Introduction Growth of the service sector. The concept of service. Characteristics of Service – Classification of service – Designing of the service, blueprinting, using technology developing, human resources, building service aspirations.

UNIT – II : MARKETING MIX IN SERVICE MARKETING

The Seven Ps: Product decision, Pricing, Strategies and tactics, Promotion of service and placing of distribution methods for services. Additional dimension in services marketing – People, physical evidence and process.

UNIT–III: EFFECTIVE MANAGEMENT OF SERVICE MARKETING

Marketing Demand and Supply through capacity planning and segmentation – Internal marketing of Services – External versus Internal orientation of service strategy.

UNIT – IV : DELIVERING QUALITY SERVICE

Causes of Service – Quality gaps. The customer expectations versus perceived service gap. Factors and Techniques to resolve this gap Customer Relationship Management.

Gaps in Services – Quality standards, factors and solutions – The service performance gap – Key factors and strategies for closing the gap. External communication to the customers – The promise versus delivery gap – Developing appropriate and effective communication about service quality.

UNIT- V : MARKETING OF SERVICE WITH SPECIAL REFERENCE TO


REFERENCES


FINANCE ELECTIVES

PAPER 17 - CORPORATE FINANCE

5. Role of Financial Institution,
8. Lease Financing, Venture Capital, Mutual Funds.
12. Derivatives – Futures and Options.

REFERENCE BOOKS

3) S.C. KUCHHAL, Corporate Finance – Chaitanya Publishing House.
4) P.V. KULKARNI, Corporate Finance – Himalaya Publishing House.

PAPER 18 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. Security Analysis – Valuation and Return
2. Evaluation of Fixed Income Securities.

REFERENCE BOOKS

1. BOLTON S.E., Security Analysis and Portfolio Management.
7. SMITH K.V., Portfolio Management.
PAPER 19 - TAX MANAGEMENT


Heads of Income – Salaries, Income from house property, profits and gains of Business and profession, capital gains and Income from other sources.

Deductions to be made in computing total income – Resales and Reliefs of Income tax – Taxation of Non-Residents.

Set off and carry forward of losses – clubbing provisions and their implications.

Assessment of Trusts and Assessment of companies – Deemed income under MAT Scheme – Tax on income by UTI or Mutual fund – Venture Capital Company / Venture Capital Funds.

REFERENCES

PAPER 20 - MERCHANT BANKING AND FINANCIAL SERVICES


2. Issue Management – Appraisal of projects, Designing capital structure and instruments – Issue pricing – Preparation of prospectus – Offer for sale – Selection of Bankers, Advertising consultants, etc., - Role of Registrars – underwriting arrangements, Placement with Fis, MFs, FIISs, etc. Issue Marketing – Advertising strategies – Brokers and Investors, NRI Marketing Dealing with Bankers to the issue, underwriters, Registrars, brokers, etc., - Post issue activities – Private placement – Bought out deals – Off-shore issues – GDRS, etc.

3. Mergers and Acquisitions, Portfolio Management Services, Leasing and Hire purchase, Bills discounting, Credit syndication.


REFERENCES BOOKS


SYSTEM ELECTIVES
PAPER 17 - DATA BASE MANAGEMENT SYSTEMS

UNIT – I

UNIT – II

UNIT – III
Effective Design of Forms and reports – Form layout – Creating forms – Graphical objects – reports – Procedural language on forms – Programs to retrieve and save data – Error handling.

UNIT – IV
Introduction to various types of software IDMAS-IMS- PC, FOCUS DBASE IV etc.

UNIT – V
Database Integrity and security – database operation and DBMS Selection and Acquisition – Examples and Case Studies.

REFERENCES
3. SHGIRLEY NEAL AND KENNETH LC TRUNIK Database Management Systems in Business – Prentice Hall of India (P) Ltd.
7. MARTIN, Database Management – Prentice Hall of India, New Delhi.


UNIT – I : INTRODUCTION TO SYSTEM ANALYSIS AND DESIGN


UNIT-II : STRUCTURED ANALYSIS
DEVELOPMENT STRATEGIES


UNIT – III : COMPUTER AIDED SYSTEMS TOOLS


UNIT – IV : DESIGN OF INPUT AND CONTROL


UNIT – V : MANAGING SYSTEM IMPLEMENTATION


UNIT- VI : ANALYSIS AND DESIGN OF PROTOTYPE INFORMATION SYSTEM FOR:

(1) Marketing Function (2) Finance and Accounting Function (3) Production and Manufacturing Function (4) Personnel Function.

REFERENCES


7. MARVN GURE and J. STUBBE Elements of System Analysis Galgotia Book Source Publication.


**REFERENCES**


PAPER 20 - E-BUSINESS TECHNOLOGY & MANAGEMENT

Unit – I


Unit – II


Unit – III


Unit – IV


Unit – V

Ecommerce in Indian Context – Mobile commerce – Case study.

REFERENCES

9. Elias M. Awad Electronic Commerce From vision to fulfillment Prentice Hall of India.


HUMAN RESOURCE ELECTIVES
PAPER 17 - INDUSTRIAL AND LABOUR RELATIONS

1. **Industrial Relations**: The changing concepts of Industrial relations, Factors affecting employee stability. Application on Psychology to industrial relations.

2. **Industrial Harmony and Conflict**: Harmonious relations in industry, importance and means; cause of industrial disputes, Machinery for settling of disputes, Negotiation, Conciliation, Mediation, Arbitration and Adjudication, Strikes, Lock-outs, Layout and Retrenchment codes of discipline, Grievance procedure, Labour management co-operation; Worker’s participation in management.

3. **Labour Relations**: Changing concept of management labour relations; Statute laws, Tripartite conventions, development of the idea of social justice, limitation of management prerogatives increasing labour responsibility in productivity.

4. **Joint Consultation**: Principal types, Attitude of trade unions and management; Joint consultation in India.

5. **Trade Unions**: Trade Unions and their growth, economic, social and political conditions leading to the development of trade unionism, Theories of trade unionism, Aim and objectives of trade unions, Structure and governing of trade unions.

6. **Problems and Role of Indian Trade Unions**: Recognition and leadership, Finances and Membership, Compulsory versus free membership, Political activities, Welfare, Legislation, Majority and Minority unions, Social responsibilities, positive role in economic and social development.

7. **Collective Bargaining**: Meaning, Scope, Subject matter and parties, Methods and tactics, Administrations of collective bargaining agreements; Fair and unfair labour practice.

8. **Tripartite Machinery**: At the center and in the states; I.L.O. – Its functions and role in labour movement – Industrial health and safety; Industrial legislations.

REFERENCES

1. Mamoria C.B and Sathish Mamoria, Dynamics of Industrial Relations, Himalaya Publishing House, New Delhi, 1998


4. N.G. Nair, Lata Nair, Personnel Management and Industrial Relations, S. Chand, 2001
PAPER 18 - HUMAN RESOURCES DEVELOPMENT (HRD)


4. Training and Development: Meaning and Scope of training, education and development; Training need analysis, Types of training Internal and external, Outbound Training, Attitudinal training, Training effectiveness.


6. Organizational Development (OD): Meaning of OD, OD Interventions, OD Programs and Techniques: Behaviour Modeling, gaming, Encounter Groups, Quality of Work life (QWL) and Quality of Life Programs, Grid training, Benefits of OD; OD consultants.


9. Organizational Culture and Climate: Meaning and type of Organizational culture and climate; Role of HRD in promoting a development oriented Culture and climate in the Organizations.

10. Recent Trends in HRD: Training for trainers and HRD professionals, Promoting Research in HRD and OD. Impacts of developments in the other fields such as Psychology, Business Management, Communication and Information Technology.

REFERENCES


The Indian Experience, New Delhi: New India Publications.


5. RAO TV and DF PEREIRA (1986), Recent Experiences in Human Resources Development, New Delhi: Oxford and IBH.


PAPER 19 - TOTAL QUALITY MANAGEMENT


Theory of Sampling Inspection - Standard Tolerancing ABC Analysis - Defect Diagnosis and Prevention.


REFERENCE BOOKS


PAPER 20 - TRAINING AND DEVELOPMENT

OBJECTIVES

To develop an understanding of how to plan and implement training activities in an organisation. To develop basic skills for designing and conducting the training programme. An application of consideration that underlie the management of training function in an organisation. The design of the Course aims to provide an experimental, skill-based exposure to the process of planning, organizing and implementing a training system. While training and development is a vast area the scope of this course is limited to imparting the basic insights on the subjects to the participant. The endeavour is also to provide, as far as possible a hands-on (or vicarious) learning experience related to the aims.

TOPICS

1. Training and Development: An Overview
2. Learning Process
3. Trainer’s Role
4. Need Analysis
5. Designing a Training Program
6. Training Techniques: The Lecture Method
7. Training Techniques: Conference Leadership
8. Training Techniques: The Case Method
9. Training Techniques: Role Plays
10. Training Techniques: Games and Simulations
11. Evaluation of Training and Development
12. Marketing of Training Function

REFERENCE

5. Rae, L. etc Hon to Measure Training Effectiveness, Aldershot, Gower, 1986.

