

## APPENDIX – 27(R) UNIVERSITY OF MADRAS

### **MASTER OF COMMERCE (M.Com.) (Choice Based Credit System)**

#### FIRST SEMESTER

Course Components	Subjects	Instructional hours	Credits	Exam hours	Max.marks CIA	external	internal
Core paper - i	Advanced corporate accounting & accounting standards				25	75	100
Core paper - i	Financial Management				25	75	100
Core paper - i	Organisational Behaviour				25	75	100
Core paper - i	Managerial economics				25	75	100
Elective	CRM and Relationship Marketing				25	75	100
Soft skill							

#### CORE PAPER I ADVANCED CORPORATE ACCOUNTING & ACCOUNTING STANDARDS

##### **Course Objectives**

1. To impart knowledge on basics of corporate accounting like issue forfeiture re-issue of equity shares and the procedure involved in the redemption of preference shares and debentures and underwriting of shares and debentures.
2. To improve the student's skill in solving advanced problems in Amalgamation, Absorption and External reconstruction and Acquisition of business.
3. To enable the students to draw an Internal re-construction scheme and to understand the procedure involved in Liquidation of a company.
4. To have clear understanding of advanced problems in consolidation of P&L account and balance sheet.
5. To gain insight into the various accounting standards to be followed and the procedures involved in formulating the accounting standards.

UNIT 1- Advanced problems in share capital and transaction including underwriting valuation of goodwill and shares.

UNIT 2- acquisition, amalgamation ,absorption And reconstruction( internal and external) schemes

UNIT 3- consolidated final statement of holding companies and subsidiary companies intercompany Holdings and owings treatment of dividends.

UNIT-4 statements for liquidation of companies.

UNIT-5 Basic postulates of accounting theory and Generally Accepted Accounting Principles and practices recommended by the ICAI- Mandatory accounting standards (AS) Issued by the Ministry of Corporate Affairs (MCA)

### Course outcome

1. It provides a better understanding of basics of corporate accounting.
2. Helps the students to solve advanced problems in Amalgamation, Absorption and External reconstruction and Acquisition of business.
3. Enable the students to acquire the skill of drawing an internal reconstruction scheme and to understand the preparation of statements in the event of liquidation of a company.
4. Gives the capacity to prepare consolidated profit and loss account and balance sheet of holding and subsidiary company.
5. Enables the students to gain knowledge about various accounting standards and the procedure involved in the formulation of accounting standards.

### Book references:

1. M.C.Shukla and T.S.Grewal, advanced accounts, new delhi, S.Chand & Co.
2. R.L.Gupta & M.Radhaswamy, Advanced accounts, New Delhi, S.Chand
3. S.P.Jain & Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
4. T.S.Reddy, et, at., Corporate Accounting, Chennai, Margham Publishers.

## CORE PAPER II FINANCIAL MANAGEMENT

### Course Objectives:

1. To impart The basics of financial management
2. To improve the student's understanding of the time value of money concept
3. To develop knowledge on cost of capital and optimum capital structure
4. To gain insight into the concept of leverages and dividend policy
5. To enhance students ability to deal with Working Capital Management

UNIT-1 Functions of manager Methods and sources of raising Finance sources of short term and long term Finance critical appraisal of different securities and bonds as source of finance equity shares convertible and non convertible debentures preferred stock objectives/ goals of Finance function financing decisions investment decision importance of financial planning problems in financial forecasting.

UNIT-2 Capital structure decisions traditional and MM approaches current views Determinants capital structure overtrading- over and under capitalisation leverage analysis EBIT-EPS Analysis.

UNIT-3 cost of capital measurement WACC-MCC and value of the firm factors influencing dividend policy of firm dividend relevancy company law provisions on dividend payment.

UNIT-4 investment decisions risk required rate of return estimating cash flows present value of cash flows evaluation of alternative investment proposals sensitivity analysis simulation decision making under conditions of risk and uncertainty inflation and investment decisions.

UNIT-5 Working Capital Management working capital cycle forecasting of working capital requirement factors influencing working capital different components inventory cash receivables credit policy collection policies.  
Business

## Course Outcome

1. Students to have better understanding of the basic concepts involved in financial management and time value of money.
2. Enables the students to gain knowledge on cost of raising finance through different long term source.
3. Gives the capacity to analyse the optimum combination of debt and equity that would minimise the cost of capital.
4. Enables the students to understand the impact of changes in sales on operating income and the impact of changes in EBIT on EPS
5. It gives an understanding of the relationship between dividend policy and market value of equity shares and helps to understand the various concepts of Working Capital Management.

## Reference Books:

1. Van Horne J. Financial Management & Policy, Pearson Education, Delhi
2. Brealey and Myers, Principles of Corporate Finance, New York, Mcgraw Hill
3. West on and brigham, Managerial finance, New York, Holt Rinehart
4. Pandey I.M. Financial Management, New Delhi, Vikas
5. Babatosh Banerjee, Financial policy and Management accounting, Calcutta, The World Press
6. Prasanna Chandra, Financial Management Theory & Practice New Delhi, TMH
7. Periasamy P., Financial Management, Vijay Nichole Imprints.

## CORE PAPER III ORGANIZATIONAL BEHAVIOUR

### Learning Objectives:

1. To introduce the students to the concepts of Organisational Behaviour.
2. To describe individual behaviour, personality, attitude perception and group behaviour and its relevance to Organisational Behaviour.
3. To comprehend the different aspects of effective communication and stress management.
4. To identify organisational dynamics, organisational culture and their implications in Organisational Behaviour.
5. To acquaint the learners with the factors involved in organisational changes and equip them to manage organisational changes.

UNIT-1 Introduction to organisational behaviour meaning elements need approaches models global scenario.

UNIT-2 individual behaviour personality learning attitudes perception motivation relevance to organisational behaviour group behaviour group dynamics group norms Group cohesiveness Their relevance to Organisational behaviour.

UNIT-3 organisational communication meaning importance process barriers methods to reduce barriers principles of effective communication stress Meaning Types stress management.

UNIT-4 Organisational dynamics Organisational effectiveness meaning Approaches organisational culture meaning significance organisational Climate Implications on organisational behaviour.

UNIT-5 Organisational change meaning resistance to change management of change.

## Learning Outcomes:

Learners will understand and relate the concepts of OB in the context of global scenarios.

1. Students will describe and distinguish individual behaviour from group behaviour in terms of personality, attitude and perception.
2. The learners will communicate confidently and manage stress in their workplace.
3. Students get acclimatized to given cultural environments and dynamics in an organisation.
4. Students are equipped to manage various individual and organisational changes.

## Reference Books:

1. Mishra - organisational behaviour – Vikas Publishing House Pvt Ltd.
2. Chandran - organisational behaviour - Vikas Publishing House Pvt Ltd.
3. L.M.Prasad - organisational behaviour – 3<sup>rd</sup> edition reprint – S.Chand& Sons
4. Gupta.Shahi.K& Joshi Rosy Wahia ,2004 - organisational behaviourist edition – Kalyani Publishers
5. Gregory Moorhead, Ricky W.Griffin - organisational behaviour – published by Bixantra
6. Chauhan R.K. - organisational behaviourTamilnadu Book house.

## CORE PAPER IV MANAGERIAL ECONOMICS

<b>LEARNING OBJECTIVES</b>
✓ <b>To make students understand and familiarize with the basic concepts in managerial economics.</b>
✓ <b>To understand the demand and supply analysis in business applications.</b>
✓ <b>To help students to analyse the cost of production , relationship between cost and revenue under different market structure and its pricing.</b>
✓ <b>To introduce the different pricing strategies followed in the market,</b>
✓ <b>To explain the various pricing methods followed by the sellers in the market to attain profit and wealth maximization.</b>

Unit 1 – The scope and method of marginal economics- risk- uncertainty and probability analysis - approach to managerial decision making and the theory of firm.

Unit 2- Demand analysis , basic concepts and tools of analysis For demand forecasting, use of business indicators; demand forecasting for consumer goods, consumer durable and capital goods.

Unit 3 – Concepts in resources allocation, Cost analysis ;break-even analysis ,short run and long run cost functions ; production function cost price output relation - capital investment analysis - economic of size and capacity utilisation input output analysis.

Unit -4 Market structure - pricing and output general equilibrium. product policy , rate , promotion and market structure - advertising rate model - advertisement budgeting.

Unit -5 pricing objective - pricing method and approaches - product line pricing - different pricing - monopoly policy restrictive agreement- price discrimination - measurement of economic concentration - policy against monopoly and restrictive trade practices.

<b>LEARNING OUTCOMES</b>
<ul style="list-style-type: none"> <li>• <b>To adopt the Managerial Economic concepts for decision making and forward planning</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>To use different forecasting methods for predicting demand for various products and services</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>To assess the functional relationship between Production and factors of production and list out various costs associated with production and able to compute breakeven point to illustrate the various uses of breakeven analysis.</b></li> </ul>
<ul style="list-style-type: none"> <li>• <b>Evaluate strategies for successful selling of a product in a specific market situation</b></li> </ul>

Reference Books:

1. Peterson, Managerial Economics, 4<sup>th</sup> edition, Pearson Education, New Delhi
2. Spencer, M.H. Managerial Economics, Text problems and short cases
3. Mote and Paul: Managerial economics, TMH, New Delhi
4. Sampat Mokherjee, Business and Managerial economics, Calcutta New Central Book agency
5. Dwidevi D N Managerial Economics, New Delhi Vikas

## ELCTIVE PAPER - CUSTOMER RELATIONSHIP MANAGEMENT

### OBJECTIVES:

- .To make the students aware of the concepts of CRM
- .To provide skill based knowledge of CRM
- .To enable the students to understand SFA, Data warehouse and Data Mining
- .To highlight CRM various industry (Retail, hospitality, banking, Insurance, telecom, aviation and education)

UNIT I Customer Relationship Management – Measurement – Qualitative Measurement Methods – Quantitative Measurement Methods – Calculating Relationship Indices

UNIT II Customer Relationship Survey Design – Statistical Analysis of Customer Surveys – Using Customer Relationship Survey Results

UNIT III Relationships in Marketing – Relationship Concepts – Relationship Drivers – Lasting Relationships

UNIT IV Customer Partnerships – Internal Partnerships – Supplier Partnerships – External Partnership

UNIT V The Technological Revolution - Relationship Management – Changing Corporate Cultures

### Outcomes:

- .Students were able to understand the concepts of CRM and types of CRM
- .They were able to follow the terms of SFA and Data Mining
- .Preparing the students to be aware of the various service industry.
- .Enrich the students to know the concepts in Marketing

## BOOK REFERENCES

1. John Egan, "Relationship Marketing, Exploring Relational Strategies In Marketing", Prentice Hall
2. John Anton, "Customer Relationship Management", Prentice Hall
3. Jagdish N Sheth and Atul Parvatiyar, " Handbook of Relationship Marketing ", Response Books
4. Anderson, "Customer Relationship Management", Tata McGraw Hill
5. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels; A Relationship Management Approach", McGraw-Hill Higher Education
6. Zineldin, Mosad, "Strategic Relationship Management; A Multi-Dimensional Perspective; Towards a New Co-Opetive Framework on Managing, Marketing and Organizing", Coronet Books Publishers
7. McKenna, Regis, "Relationship Marketing; Successful Strategies for the Age of the Customer", Addison-Wesley Longman
8. Christopher, Martin, "Relationship Marketing", Science & Technology Books

## SECOND SEMESTER

Course Components	Subjects	Instructional hours	Credits	Exam hours	Max.marks CIA	external	internal
Core paper - V	Advanced cost & Management accounting		4	3	25	75	100
Core paper – VI	Quantitative Techniques for Business Decisions		4	3	25	75	100
Core paper – VII	Marketing of services		4	3	25	75	100
Elective	Consumer Behaviour		3	3	25	75	100
Extra Disciplinary elective	Total Quality Management		3	3	25	75	100
Internship			2				100
Soft skill			2		40	60	100

### CORE PAPER V Advanced cost and management accounting

#### Objectives

- 1: To make the students understand the process of ascertaining, classification and controlling costs
- 2: To enable students to learn application of different methods of costing in Manufacturing and Service industries
- 3: To make students get a clear picture of absorption costing, marginal costing, break even analysis
- 4: To make students understand the various concepts of standard costing

Unit -1 Installation of costing system record requested to be maintained under the company act management control an information system cost reduction and cost control techniques control over wastages scrap spoilage and defectives.

Unit -2 Costing methods product costing process costing treatment of equivalent units inter process JIT costing activity based costing.

Unit -3 Budgets and budgeting control flexible budgets zero base budgets.

Unit – 4 Cost volume profit analysis decision-making make or buy own or lease repair renovate charges vs status quo, or scrap export vs local sales shut down or continue responsibility accounting and transfer pricing measurement of segment performance.

Unit – 5 financial statement analysis ratio analysis funds cash flow statement.

### **Student Learning Outcomes:**

1. Interpret the principles of contract costing, job order costing, and process costing and prepare the accounts relating to it.
2. Understand the concept of operating costing and its applicability in service industry specifically in- transport, power supply, hotel, and hospital.
3. Analyse cost-volume-profit techniques to make optimal managerial decisions
4. Determine total standard cost and do variance analysis.

### **Reference Books:**

1. Murthy and Gurusamy, Cost Accounting, Vijay Nicole Imprints and Tata McGraw Hill
2. Murthy and Gurusamy, Management Accounting, Vijay Nicole Imprints and Tata McGraw Hill
3. Horngren C. T. Cost Accounting -A Managerial Emphasis, New Delhi, Pearson Education
4. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi
5. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGrawHill Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency
6. Reddy T S and Y.H. Reddy, Cost and Management Accounting, Margam Publications, Chennai

## **QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

Objective: To improve knowledge in quantitative method and application and to offer expertise in qualitative analysis.

UNIT-1 Theory of probability Probability rules Baye's Theorem Probability distribution- binomial poisson and normal. 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.

UNIT-2 sampling meaning of random sample –sampling methods –sampling error and standard error relationship between sample size and standard error sampling distribution characteristics –central limit theorem –estimating population parameters-point and interval estimates –estimating proportion ,percentage and mean of population from large sample and small sample.

UNIT-3 Testing hypothesis –testing of proportions and means –large samples –small samples –one tailed and two test –testing differences between mean and proportions-error in hypothesis testing –chi square distribution- characteristics –applications-test of independence and tests of goodness of fit –inferences –F distribution –testing of population variance –analysis of variance –one way and two way

UNIT-4 Correlation and regression –simple, partial and multiple correlation –simple ,partial and multiple regressions –estimation using regression line –standard error of estimate- testing significance of correlation and coefficients –interpreting correlation-explained variation and unexplained variation –coefficient-multivariate analysis –factor ,cluster and discriminant analysis

UNIT-5 Linear programming graphic and simplex models-maximization and minimization-transportation assignment.

## MARKETING OF SERVICES

Objective: To provide specialized knowledge on marketing skills for service sector and to expose students to marketing practices in service sector

UNIT-1 Nature and classification of services –characteristics of services and their marketing implications

UNIT-2 Marketing strategies for service firm-with special reference to information, communication, consultancy, advertising, professional services, after –sales service , recruitment , training and tourism

UNIT-3 Product support services-pricing of service Problems of quality innovation in service

UNIT-4 Marketing of Financial Service – nature- types – marketing of insurance – mutual fund marketing for non-profit firms.

UNIT-5 CRM and relationship marketing – customer satisfaction

## ELECTIVE – CONSUMER BEHAVIOUR

OBJECTIVES:

- .To develop knowledge and skill in application of marketing research tools
- .To develop an understanding of consumer behaviour
- .To enable the students to know about the Culture on Consumer Behaviour and Subculture
- .To highlight the decision process on house hold decision

UNIT I The Consumer Behaviour – Meeting Change and Challenges – Perspective towards the study of consumer behaviour – Understanding about the dark side of the consumer – various consumer behaviour models - consumer behaviour and marketing strategy

UNIT II Internal influences on consumer behaviour – Personality – Self image and Life style – consumer motivation – Consumer involvement – Consumer perception – consumer learning and knowledge – Consumer attitude and change

UNIT III External influences on consumer behaviour - The Influences on Culture on Consumer Behaviour – Subcultures and Consumer Behaviour – Social Class and Consumer Behaviour – Reference Groups and Family – Consumer Influence and the Diffusion of Innovations

UNIT IV The consumer decision process, prospect theory, heuristics, persuasion – Consumer decision making processes – Need recognition – Information search – Consumer Evaluation process – Purchase decision – Post purchase decision – Marketing strategies involved in each stages of the process

UNIT V Family and Household Decision making – The role of Reference group in purchase decisions – Word of Mouth (WOM) – Demographics and psychographics in consumer purchase decision of the Consumer – Global consumer and diffusion and innovation – Consumer behaviour and social marketing – Consumer and public policy

#### OUTCOMES:

- .Enrich the students to have essential knowledge on Consumer Behaviour
- .Aware of the consumer perception, learning and attitude
- .Understand the Consumer Decision Process
- .To have knowledge about Family and Household Decision Making

#### BOOK REFERENCES

1. Leon G. Schiffman, Leslie Lazar Kanuk, “Consumer Behaviour, “Pearson Education, New Delhi
2. David L. Loudon, Albert J Della Bitta, “Consumer Behaviour”, McGREAW Hill, New Delhi
3. Jay D. Lindquist and M. Joesph sirgy, “Shopper, buyer & consumer Behaviour, Theory and Marketing application”, Biztantra Publication, New Delhi
4. Sheth Mittal, “Consumer Behaviour A Managerial Perspective”, Thomson Asia (P) Ltd., Singapore
5. Srivastava KK, “Consumer Behaviour an Indian Context”, Goal Gotia Publishing Co, New Delhi
6. Gupta S L & Sumitra Pal, “Consumer Behaviour Indian Perspectives”, Sultan Chand, New Delhi
7. Raju, Dominique Xavedel,” Consumer behaviour, Concepts Applications and cases” vikas publishing house (P) Ltd., New Delhi.

8. Henry Assael, Consumer behaviour strategic approach Biztantra, New Delhi

EXTRA – DISCIPLINARY PAPER I – TOTAL QUALITY MANAGEMENT

<b>TOTAL QUALITY MANAGEMENT M.Com</b>
<b>LEARNING OBJECTIVES</b>
✓ <b>To introduce the students the concept of quality control and its importance of cost ,applying statistics in quality control</b>
✓ <b>To explain the importance of inspection and different methods of inspection.</b>
✓ <b>To understand the various statistical control charts.</b>
✓ <b>To impart knowledge about the concept of zero defect and product improvement, ABC analysis</b>
✓ <b>To impart knowledge about the importance of ISO and quality circles</b>

UNIT-1 Introduction to quality control – quality and cost consideration statistics and its application in quality control

UNIT-2 Sampling inspection in engineering manufacture statistical quality control by the use of control charts methods of inspection and quality appraisal reliability engineering Value Engineering and value analysis

UNIT-3 Theory of Sampling inspection standard tolerancing ABC analysis defect diagnosis and prevention

UNIT -4 Quality Improvement : Recent technique for quality improvement zero defect quality motivation techniques quality management system and total quality control

UNIT -5 Selection of ISO model at implementation of ISO 9000 human resource development and quality circle environmental management system and total quality control.

<b>LEARNING OUTCOMES</b>
• <b>Understand the importance of quality control.</b>
• <b>Application of different methods of sampling</b>
• <b>Knowledge about the process of detecting errors and find the cause of the errors.</b>

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| <ul style="list-style-type: none"><li>• <b>Understand the concept of quality improvement and different techniques for quality control</b></li></ul> |
| <ul style="list-style-type: none"><li>• <b>Idea about environmental management system and total quality control</b></li></ul>                       |

## Book References

1. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints
2. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, "Fundamentals Of Total Quality Management", Bross Chapman & Hall, London
3. George, Stephen and Weimerskirch, Arnold, "Total Quality Management - Strategies and Techniques Proven", Mohit Publications
4. Hakes, Chris (editor), "Total Quality Management: The Key to Business Success", NY: Chapman and Hall
5. Fox, Roy, "Making Quality Happen. Six Steps to Total Quality Management", McGraw-Hill

6. Jain, "Quality Control And Total Quality Management", Tata McGraw Hill
7. Lal H, "Total Quality Management: A Practical Approach", New Age International Private Ltd
8. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

### THIRD SEMESTER

Course components	Code	Subjects	Instructional Hours	Credits	Exam Hours	Max. marks		
						CIA	External	Total
Core paper-VIII	Com 209	Research Methodology		4	3	25	75	100
Core paper - IX	Com 211	Knowledge Management		4	3	25	75	100
Core paper - X	Com 213	Fundamentals of Information Technology		4	3	40 (Practical)	60 (Theory)	100
Elective		Consumer Rights and Education		3	3	25	75	100
Elective		Advertising and Salesmanship		3	3	25	75	100
Extra Disciplinary Elective		Paper – II Business Ethics, Corporate Governance & Social Responsibility		3	3	25	75	100
Soft skill - III				2	-	40	60	100

### RESEARCH METHODOLOGY

#### Learning Objectives

1. To equip the students with the basic understanding of research methodology and enhance capabilities of students to conduct research in the field of business and social sciences.
2. To acquaint the students with the different types of Research, steps in research process, review of literature, sampling, hypothesis testing, the application of parametric and non-parametric tests, data collection, processing, and analysis of data.
3. To enable the students to draft the research report

UNIT – 1 Research meaning and purpose type of research pure and applied survey case study experimental exploratory researcher design steps in selection and formulation of research problem steps in research review of literature

UNIT – 2 Formulations of hypothesis type sources testing sampling techniques sampling error and sample size

UNIT-3 Methods of data collection primary and secondary data observation interview questionnaire construction of tools for data collection testing validity and reliability pilot study and pre testing

UNIT- 4 Processing and analysis of a data editing coding transcription tabulation outline of statistical analysis descriptive statistics elements of processing through computer package for analysis

UNIT- 5 Report writing target audience types of report contents of report styles and conventions in reporting steps in drafting a report.

#### **Student Learning Outcomes:**

***Upon successful completion of this course students will be able to:***

1. Identify research problem, construct the hypothesis/ objectives for research problem and apply the parametric test and non-parametric for hypothesis testing.
2. Design and apply various methods of data collection
3. Process and analyse data with the help of software packages.
4. Prepare and summarize the research report

#### **Book References**

- 1 William C Emory, Business Research Methods, Richard D Irwin, NJ
- 2 Donald R Cooper, Business Research Methods 7<sup>th</sup> Ed, McGraw Hill
- 3 Krishnaswami OR, Methodology of Research for Social Science, Himalaya, Mumbai
- 4 Anderson J. et.al, Thesis and Assignment writing, Wiley Eastern

### KNOWLEDGE MANAGEMENT

#### **Knowledge Management**

##### **Learning Objectives:**

1. Improve the quality of management decision making by ensuring reliable and secure knowledge, information and data is available through the service lifecycle.
2. Ensure students have a clear understanding of the services provided to the customers and the ways the benefits are realized.

3. Maintain a service knowledge management system (SKMS) to exercise control on the access to knowledge and data.
4. To share perspectives, ideas, experience and information at the right place, time to enable informal decisions and improve efficiency.

#### Learning Outcomes:

1. Apply the theory and practice of knowledge and intellectual capital management.
2. Formulate action plans for knowledge inclusion in organization.
3. Clear and systematic framework for knowledge management concepts.
4. Identify key tools and technology in knowledge management applications
5. Define different knowledge types and explain how they are addressed by knowledge management.
6. Evaluate knowledge management issues like ethics, knowledge sharing, copyright, Intellectual property.

UNIT - 1 knowledge economy technology and knowledge management knowledge management matrix knowledge management strategy prioritising knowledge strategy knowledge as a strategic asset

UNIT -2 knowledge attributes fundamentals of knowledge formation tacit and explicit knowledge Sourcing abstraction conversion and diffusion

UNIT -3 knowledge management and organisational learning architecture important consideration collection and codification of knowledge repositories structure and life cycle Knowledge management infrastructure knowledge management application collaborative platforms

UNIT -4 developing and sustaining knowledge culture knowledge culture in a palace implementing knowledge culture enhancement programs communities of practice developing organisational memory

UNIT – 5 knowledge management tools technique knowledge management and Measurement knowledge audit knowledge career practical implementation of knowledge management system case studies.

#### Learning Outcomes:

1. Apply the theory and practice of knowledge and intellectual capital management.
2. Formulate action plans for knowledge inclusion in organization.
3. Clear and systematic framework for knowledge management concepts.
4. Identify key tools and technology in knowledge management applications
5. Define different knowledge types and explain how they are addressed by knowledge management.
6. Evaluate knowledge management issues like ethics, knowledge sharing, copyright, Intellectual property.

## BOOK REFERENCE

1. Joseph M. Firestone and Mark W. McElroy, Butterworth – Hienemann, Key issues in the New Knowledge Management, KMC I press
2. Daryl Morey & other Knowledge Management – Classic and contemporary works (Edited) Universities Press India Limited
3. Shelda Debowski, Knowledge Management, John Wiley & Sons
4. Sudhir Warier, Knowledge Management, Vikas Publishing House Private Limited
5. Stuart Barnes Knowledge MANAGEMENT System Theory and practice (Edited) Thomson Learning
6. Hol Sapple Springer CW, Handbook on knowledge management (Edited)

## FUNDAMENTALS OF INFORMATION TECHNOLOGY

Objective; to offer basic skills in computer applications and to develop working knowledge on business related software

UNIT I Introduction to computer – Classification of Digital Computer System – Computer Architecture – Number – Compliments – Logic Gates – Truth Table - Boolean Algebra – Table Simplification of Boolean Function

UNIT II Introduction to computer software – ‘C’, DBMS, RDBMS – Implementing Number Sorting, Matrix Addition, Multiplication, Palindrome Checking, Searching an Elements an Array

UNIT III MS – WORD – Creating Word Document – Editing Text – adding and Formatting Numbers – Symbols – Getting into Print – MS-EXCEL – creating Tables Using Tables and Creating Graphs – MS-ACCESS – Planning and Creating Tables - Form – Modifying Tables - Creating relational Database - Form Design – Reports – MS-POWERPOINT – Preparing Power Point Presentation for Marketing Products such as CREDIT CARD, Newly Introduced Cosmetic item etc.,

UNIT IV Introduction to Internet – Resource of Internet – Hardware and Software Requirement of Internet – Internet Service Providers – Creating an E-Mail Account – Sending and Receiving Message with Attachments to our friends account – Multimedia and its Applications

UNIT V Application software – Accounting packages – Statistical packages – Preparation of financial statements and Statistical analysis

Note; the practical examination will be conducted by an internal examiner and external examiner jointly.

The theory paper (3hour and, 75 marks) will be scaled to 60 marks; the practical paper (3 hours and 100 marks) will be scaled to 40 marks. The candidate has to secure 50% in each of the practical and theory papers to secure a pass. Failure to secure the minimum either in the theory or the practical will entail the reappearance only in that paper. Twenty marks out of hundred for the practical paper is reserved for the record.

## BOOK REFERENCES

1. James A. Senn, Information Technology in Business Principles; Practices and Opportunities, International Edition, Prentice Hall
2. Corey Sandler, Tom Badget, Jan Wein Garten, Ms-Office for Windows
3. Alexis Leon & Mathew Leon, Fundamental of information Technology, Vikas Publishing Home Pvt., Ltd

## ELECTIVE PAPER I - CONSUMER RIGHTS AND EDUCATION

UNIT I Consumer Movement in India Profile of Indian Consumer – Problems of Indian Consumers – Consumerism-ill effects of consumerism/limitation of 'Buyer beware' concept

UNIT II Right of consumers – Responsibilities of consumers – Consumer Education & awareness building - unfair trade practices – Caveat emptor

UNIT III Consumer Protection Act – Main Provisions – Redressal forums – District Level – State Level and National Level – Powers & Functions – Filing of Complaints Procedure Regulatory' Authorities & OMBUDSMAN

UNIT IV Consumer pressure groups – voluntary consumer organization- Consumer Protection Councils- Remedy & Redressal of Grievances – Legal and non-legal

UNIT V Consumer satisfaction and social Responsibility of Business – Consumer Communication – ethics in advertisement – Consumer care mechanism in Private and Public sector

#### BOOK REFERENCES

1. Indian consumer protection Act
2. Law of consumer protection – Avatar singh – Eastern Book Company
3. Consumer protection – Jurisprudence – Balakrishna Eradi - Lexis Nexis Butter Worth publishing
4. Commentary on the Consumer protection - Universal Law Publication

#### ELECTIVE PAPER II – ADVERTISING AND SALESMANSHIP

##### LEARNING OBJECTIVES :

1. To enable the students understand the basic concepts, role, types, application and usage of advertising in the marketing scenario.
2. Analyse the importance of salesmanship, process of effective selling and involvement of salesmen in sales organization to the students.
3. To develop among the students the theoretical, creative, ethical and legal decision-making skills in the fields of advertising and salesmanship.
4. Prepare students for a career in marketing /advertising by imparting theoretical and practical instructions that provide holistic understanding of the subject.
5. Grooming the students for entrepreneurial competence.

UNIT I Introduction to Integrated Marketing Communication – Components of Marketing communication - Advertising - Salesmanship and public relations – The role of Integrated Marketing communication in marketing process – Evaluation of marketing strategy and analysis. Evaluating Social, Ethical and Economical aspects of advertising

UNIT II Identification of Target markets – Organization for Advertising and Salesmanship – The communication process - Sources - Message and channel factors – Advertising objectives and Budgeting – Determining the promotional objectives – DAGMAR approach – Media planning and strategy

UNIT III Determining different media strategy – Media mix - Evaluation of broadcast media – Evaluation of Print media and evaluation of other support media such as Home media and in store media and Internet media

UNIT IV Direct Selling – Role of Salesmanship in direct selling - Evaluating the role of salesmanship and his effectiveness – the Internet and interactive media – Measuring its effectiveness

**LEARNING OUTCOMES** : The students can -

1. Develop creative strategies for advertising, prepare advertising message, plan media strategy, select appropriate media, media scheduling and evaluation of advertising effectiveness.
2. Develop the ability to address and understand functional aspects of advertising agencies, newspaper houses, media and production houses.
3. Assess strategic uses of personal selling, describe the different types of sales persons, their role played in order to develop a customer-oriented attitude in selling.
4. Evaluate various results-oriented promotional tools in terms of target audience and corporate objectives.
5. Promote research, innovation and design (product) development favouring all the disciplines in sales management and promotion.
6. Develop creative solutions to address advertising and marketing challenges.

## BOOK REFERENCES

1. George E. Belch and Michael A. belch, Advertising and Promotion, McGraw Hill Company
2. Ronald, Karen Whitehill king, and J. Thomas Russell, Kleppner's Advertising Procedure, Pearson Education International, Prentice Hall
3. Sarangi, Advertising and Sales Promotion, Asian Books
4. Gupta, Advertising and Sales Promotion, EPH Publisher

## BUSINESS ETHICS

Learning objectives

1. To raise students' general awareness of ethical dilemmas at work
2. • To better understand differing perceptions of interests in business-related situations
3. • To present the concept of Corporate Social Responsibility, and explore its relevance to ethical business activity
4. • To investigate the ethical obligations and ethical ideals present in the relationship between employers and employees
5. • To investigate whether ethics sets any boundaries on competition, marketing, sales, and advertising
6. • To consider any moral obligations of businesses to the environment and to people other countries
7. • To enable students to validate, or correct, personal ideas about various ethical perspectives.

UNIT-1 Concept of ethics - sources - values - code of conduct - what is an ethical issue? ethical theory and its applications to business virality and ethical theory ethical management love reverence in work and life strengthening personal and organisational integrity The Spiritual core of leadership

UNIT -2 Advertising and information disclosure us environmental responsibility ethics and ecology employee rights conflict of interest work ethics professional ethics and responsibility

UNIT-3 corporate social responsibility meaning promoting corporate responsiveness managing social responsible business

UNIT-4 corporate governance meaning and scope origin practices shareholders stakeholders approach board mechanism role and duties of directors chairman governance committee code of governance Birla Committee report

UNIT-5 Codes of governance Birla Committee report.

Learning outcomes

- Recognize organizational challenges to ethical behavior.
- Evaluate common beliefs about ethics—especially common beliefs about the role of ethics in business.
- Recognize the inherent conflict of interest in many business decisions.
- Demonstrate knowledge of established methodologies of solving ethical problems.
- apply moral reasoning to specific situations and defend the conclusions of that reasoning
- Develop strategies for identifying and dealing with typical ethical issues, both personal and organizational.
- Demonstrate an understanding of common ethical problems in businesses and other organizations, and determine practical steps that can be taken to address those problems

## Book References

1. A M A, "Corporate Governance And Business Ethics", Excel Books
2. Cannon Tom, "Corporate responsibility. A textbook on business ethics, governance, environment: role and responsibilities", Pitman, London
3. Hoffman, W. Michael, et, "Corporate Governance and Institutionalizing Ethics", Lexington Books
4. Sutton, Brenda, editor, "The Legitimate Corporation; Essential Readings in Business Ethics & Corporate Governance", Blackwell Publishers
5. Manual Vela Squez, "Business Ethics Concepts and Cases", Prentice Hall, New Jersey
6. Kenneth Blanchard and Norman Vincent Peale, "The Power of Ethical Management", New York, William Morrow & Co.,
7. Sekhar R C, "Ethical Choices in Business", Response Books
8. Kendall, Nigel, "Corporate Governance", London, Financial Times Pitman Publishing

## FOURTH SEMESTER

Course components	Code	Subjects	Instructional Hours	Credits	Exam Hours	Max. marks		
						CIA	External	Total
Core paper – XI	Com 208	Management Information Systems		4	3	25	75	100

<b>Core paper – XII</b>	<b>Com 210</b>	<b>Investment Analysis and Portfolio Theory</b>		<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Core paper – XIII</b>	<b>Com 212</b>	<b>Merchant Banking and Financial Services</b>		<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Core paper – IV and XV</b>	<b>Com 214</b>	<b>Project Plus Viva-voce</b>		<b>8</b>		<b>40</b>	<b>160<sup>@</sup></b>	<b>200</b>
<b>Elective</b>		<b>International Marketing</b>		<b>3</b>	<b>3</b>	<b>40 (Practical)</b>	<b>60 (Theory)</b>	<b>100</b>
<b>Soft skill – IV</b>				<b>2</b>	<b>-</b>	<b>40</b>	<b>60</b>	<b>100</b>

## **Management Information System**

### **Course Objectives**

1. To gain insight into the basic concepts of MIS types and role of information system.
2. To compare and contrast the tradition file management system and database management system and to know the recent trends in database management system.
3. To understand the steps and procedures involved in developing an information system and to know the TPS, DSS, and EIS.
4. To acquire knowledge about various functional information systems.
5. to identify the issues involved in managing the information system resources.

Unit I Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

Unit II Data base management systems – Objectives and Components – Database design – Creation and control – Recent trends in database

Unit III Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

Unit IV Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

Unit V Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

### **Course Outcomes:**

1. Students become familiar with the basic concepts of MIS.
2. Learn to know the recent trends in database management systems.
3. Students learn to know the transaction processing system, decision support system and executive information system.

4. Enables the student to develop various functional information systems.
5. Enables the student to understand the various issues in managing the information system resources.

## Book References

1. Azam M, **Management Information Systems, Vijay Nicole Imprints**
2. James A O' Brain, 'Management Information Systems', Tata Mc Graw Hill
3. King R William, 'Management Information Systems'
4. Davis, 'Management Information Systems', Mc Graw Hill
5. Wetherbe, Turban, 'Information Technology for Management', John Willey publisher
6. Prasad L M, Usha Prasad, 'Management Information Systems', Sultan Chand & Sons
7. Goyal D P, 'Management Information Systems – Managerial Perspectives', Mac Millan India Ltd
8. Sadagopan S, 'Management Information System', Prentice Hall
9. Eff Oz, 'Management Information Systems', Vikas Publishing house Pvt. Ltd
10. Muneesh Kumar, 'Business Information Systems', Vikas Publishing house Pvt. Ltd
11. Kenneth C. Loudan & Jane P. Loudan, "Essentials of MIS", Prentice Hall India

## CORE PAPER XII Investment Analysis and Portfolio

### Learning Objectives:

1. To familiarize students with the functioning of stock market and provide them with the background knowledge of stocks, investment, and trading.
2. An in-depth insight into the Indian Stock Exchanges and how to protect the investors through credit rating.
3. To acquaint the students in respect to the investment decisions related to derivative markets.
4. To develop knowledge on the allocation, management and funding of financial resources.

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

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

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

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

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

Note: The proportion between theory and problems shall be 60: 40

#### Learning Outcomes:

1. Understand and get thorough knowledge of working of the capital market.
2. Empowering the students in risk profiling and stock exchange market.
3. To enable the students get familiarized with Merchant Banking and derivative markets.
4. Measuring the portfolio performance.
5. An insight into the knowledge of security analysis.

#### Book References

- 1 Prasanna Chandra, Managing Investments, New Delhi, Tata Mcgraw Hill
- 2 Elton, Edwin J & Gruber Martin J, Modern Portfolio Theory & Investment Analysis, Wiley & Sons
- 3 Sidney Cottle, Graham & Dodd's, Security Analysis, Tata Mcgraw Hill
- 4 Fisher D & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
- 5 Francis J C and S H Arclean, Portfolio Analysis, Prentice Hall of India
- 6 Russell Fuller et.al, Modern Investments and Security Analysis, McGraw Hill

### **CORE PAPER XIII Merchant Banking and Financial Services**

#### **Learning Objectives**

- 1.To make students become familiar with the services rendered by Merchant Banking
2. To make students understand the functioning of different Stock Exchanges in India
- 3.To give students an in-depth insight into the Various Financial Services

**UNIT I** Merchant Banking – merchant bankers – corporate counseling – project counseling – pre-investment studies – capital restructuring services – credit syndication – issue management – portfolio management – working capital finance – mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines

**UNIT II** Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book-building – ESOP – OTCEI – Credit Syndication Services

**UNIT III** Post-issue activities – major activities – steps – factors in public issue proposal – pricing of

issues – law relating to issue management – SEBI regulations – Prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – shelf prospectus – M & A services – Portfolio Management Services

**UNIT IV** Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – Bought-out deals – grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs

**UNIT V** Depository receipts – meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history – functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system -0 dealer trading system – NSMS – ISE – INDONEXT – NSE – Financial Services – leasing – hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital

**Learning Outcomes:**

1. Have a broad understanding of Indian Financial System, Merchant Banking in India, Institutional Structure, Functions of Merchant Bank, Recent Developments and Challenges and SEBI guidelines relating to different merchant banking services.
2. Understand the role of Merchant Banker in Designing Capital Structure and Instruments, Book Building, Preparation of Prospectus, Advertising, Underwriting and Private Placement. Legal and Regulatory Framework, Relevant Provisions of Companies Act, SEBI Guidelines
3. Understand the various innovative capital market instruments and the functioning of different stock exchanges in India
4. Understand the development of financial services industry in India

**Book References**

1. Gurusamy S, Merchant Banking and Financial Services, Vijay Nicole and Tata McGraw Hill, , 4<sup>th</sup> Edition, 2012, New Delhi
2. Khan M Y, "Financial Services", Tata McGraw Hill
3. Sri Ram, "Handbook of Leasing & Hire purchases", ICFAI Hyderabad
4. Stewart, Simon (University Of Adelaide), "Financial Services & Their Regulation"
5. Rose, Peter S., And Fraser, Donald R. "Financial Institutions: Understanding and Managing Financial Services", Tex Business Publications
6. Kinsella, Ray, "New Issues in Financial Services", Powell's Books
7. Anderton, Brian, Ed, "Current Issues in Financial Services", Macmillan

**CORE PAPER XIV INTERNATIONAL MARKETING****Learning objectives**

1. Importance of global and international marketing
2. Motives to internationalization
3. The influence of macro-environment on market selection
4. Market entry modes
5. Specific international issues affecting the 4Ps
6. Financial, ethical, and organizational issues involved in international marketing

**UNIT I** The concept of global marketing – Importance, Growth and Benefits – Scope and Challenge of international marketing – The dynamic environment of international marketing

**UNIT II** Developing Global Marketing strategies – Global marketing management – Planning and Organization – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics in assessing Global markets

**UNIT III** International product policy – Product positioning in foreign market – Product standardization and Adoption – Brands, Trademarks, Packaging and Labeling – International marketing of services – International product pricing policy – Export pricing – Pricing for international markets.

**UNIT IV** International promotional policy – International advertising – Developing International advertising strategy – International sales force and Their management – Other forms of promotion for global markets

**UNIT V** Overseas marketing channel policy – Managing international distribution channels – Multinational retailers and Wholesalers – Global Logistics – Contemporary issues in International marketing – Future prospects in International marketing

#### Learning outcomes

1. Classify strategies for entering export markets from extant knowledge and research
2. Apply core theoretical concepts in international marketing to find practical solutions to constraints of small businesses
3. Differentiate the merits of varied solutions in the profession of marketing and business development
4. Synthesise feedback obtained from real world critique and evidence gathered from different sources to address problems related to international marketing
5. Propose revised strategies and marketing communications to enter diverse international markets

#### Book References

1. Raju M S and Dominique, Xardel, Marketing Management – International Perspectives, Vijay Nicole Imprints
2. Dana – Nicoleta, Laseu, 'International Marketing', Biztantra 2003
3. Vasudeva R K, 'International Marketing' Excel books, 2004
4. Srinivasan R, 'International Marketing' Prentice Hall India
5. Warren J. Keagan, Mark Green, 'Global Marketing 3/e, Prentice Hall
6. Philip R. Cateora, John Graham, 'International Marketing', Irvine – Sage Publications, 2004
7. Michal R. Czinkota, Illkka A. Ronkainen, 'Best Practices in International Marketing', Harcourt College Publishers, 2001
8. Vern Terpstra, Ravi sarathy, 'International Marketing', Harcourt college publishers, 2001
9. Rathor, Jani Rathor, 'International Marketing', Himalaya publishing House
10. Sherlekar S A, V.S. Sherlekar, 'Global Marketing Management', Himalaya publishing House