M. Com. (Finance & Systems)
Faculty of Arts, Media and Commerce
(Revised with effect from 2021-22 AY onwards)
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Programme Outcomes

PO1 Enriched knowledge with new ideas and techniques essential for business and management.
PO2 Mastery over specific skills in business.
PO3 Capability to acquire and handle any position in business.
PO4 Develop analytical interpretative and presentation skill regarding research in commerce and management.
PO5 Acquaintance with recent trends in commerce and management.

Programme Specific Outcomes

PSO1 To create a framework of knowledge relating to business strategies.
PSO2 To persuade the students to do research in the current scenario in marketing, human resources, finance, general management, personal and capital market decision.
PSO3 Ability to start entrepreneurial activities.
CURRICULUM M.Com
(Finance and Systems) for
2021 admissions onwards
GENERAL INFORMATION

Code Numbering:

Each course is assigned an 8-character Code number. The first two digits indicate the year of curriculum revision. The next three letters indicate the Department offering the course. The last three digits are unique to the course – the first digit indicates the level of the course (100, 200, 300, 400 etc.); the second digit indicates the type of the course, viz. 0, 1 and 2 indicate the core courses; 3,4,5,6 and 7 indicate the Elective courses; 8 indicates the Lab or practical-based courses and 9 indicates Projects.

ABBREVIATIONS USED IN THE CURRICULUM:
Cat - Category
Cr - Credits
ES - Exam Slot
L - Lecture
P - Practical
T - Tutorial

DISCIPLINES
AVP - Amrita Values Programme
BUS - Business Management
CHY - Chemistry
CMJ - Communication and Journalism
COM - Commerce
CSA - Computer Science and Applications
CSN - Computer Systems and Network
CUL - Cultural Education
ECO - Economics
ELL - English Language and Literature
ENG - English
ENV - Environmental Sciences
FNA - Fine Arts
HIN - Hindi
KAN - Kannada
LAW - Law
MAL - Malayalam
MAT - Mathematics
MCJ - Mass Communication and Journalism
OEL - Open Elective
PHY - Physics
SAN - Sanskrit
SSK - Soft Skills
SWK - Social Work
TAM - Tamil
<table>
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<td>21COM604</td>
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### SEMESTER IV

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Total credits for the Programme – 78

### ELECTIVES (Any Three)

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<tr>
<td>21COM631</td>
<td>Applied Econometrics</td>
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<tr>
<td>21COM632</td>
<td>Business Skill Development</td>
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<td>Cyber Laws</td>
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<tr>
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<td>International Financial Management</td>
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<tr>
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<td>2 1 0</td>
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<tr>
<td>21COM642</td>
<td>Mergers and Acquisitions</td>
<td>2 1 0</td>
<td>3</td>
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<tr>
<td>21COM643</td>
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<td>21COM644</td>
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<td>21COM646</td>
<td>Supply Chain Management and Logistics</td>
<td>2 1 0</td>
<td>3</td>
<td>D/E</td>
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*One Open Elective course is to be taken by each student, in the third semester, from the list of Open electives offered by the School.

@Students undertaking and registering for a Live-in-Lab project, can be exempted from registering for the Open Elective course in the third semester.

21COM690@ Course code for Live-in Lab
## Open Electives

<table>
<thead>
<tr>
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<tr>
<td>21OEL631</td>
<td>Advanced Statistical Analysis for Research</td>
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<td>2</td>
<td>D/E</td>
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<tr>
<td>21OEL633</td>
<td>Computer Hardware and Networking</td>
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<td>D/E</td>
</tr>
<tr>
<td>21OEL634</td>
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<tr>
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<td>D/E</td>
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<tr>
<td>21OEL636</td>
<td>Design Studies</td>
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<td>D/E</td>
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<td>21OEL637</td>
<td>Disaster Management</td>
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<td>21OEL638</td>
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EVALUATION SCHEME AND GRADING SYSTEM

R.13 Assessment Procedure
R.13.1 The academic performance of each student in each course will be assessed on the basis of Internal Assessment (including Continuous Assessment) and an end-semester examination.

Normally, the teachers offering the course will evaluate the performance of the students at regular intervals and in the end-semester examination.

R.13.2 In theory courses (that are taught primarily in the lecture mode), the weight for the Internal Assessment and End-semester examination will be 50:50. The Internal assessment in theory courses shall consist of at least two periodical tests, weekly quizzes, assignments, tutorials, viva-voce etc. The weight for these components, for theory-based courses shall be 20 marks for the Continuous assessment, comprising of Quizzes, assignments, tutorials, viva-voce, etc. and 15 marks each for both the Periodical Tests.

At the end of the semester, there will be an end-semester examination of three hours duration, with a weight of 50 marks, in each lecture-based subject.

R.13.3 In the case of laboratory courses and practical, the relative weight for internal assessment and End-semester examination will be 80:20. The weight for the components of internal assessment will be decided by the course committee/class committee at the beginning of the course.

Evaluation pattern for course having both Theory and Lab components:

Courses having only one hour per week for lecture/tutorial, be treated as a Lab. course, for evaluation purposes; and evaluation pattern will be 80 marks for continuous assessment of lab work and 20 marks for end-semester lab examination.

Courses having two hours per week for theory and/or tutorials, be given a weight of 60 marks and 40 marks for the Theory and Lab components, respectively; The Lab. component evaluation will be based on continuous evaluation, without any end-semester practical evaluation. 10 marks will be for continuous assessment of the theory portion, 10 marks for each of the two periodical tests, 30 marks for the theory end-semester examination and 40 marks for continuous assessment of lab work and

Courses having three hours per week for theory and/or tutorials, be given a weight of 70 marks and 30 marks for the Theory and Lab components, respectively; The Lab component evaluation will be based on continuous evaluation, without any end-semester practical evaluation. 15 marks will be for continuous assessment of the theory portion, 10 marks for
each of the two periodical tests, 35 marks for the theory end-semester examination and 30 marks for continuous assessment of lab work.

R.13.4 It is mandatory that the students shall appear for the end-semester examinations in all theory and weight courses, for completion of the requirements of the course. Those who do not appear in the end-semester examinations will be awarded ‘F’ grade, subject to meeting the attendance requirement.

At the end of a semester, examinations shall be held for all the subjects that were taught during that semester and those subjects of the previous semester s for which the student s shall apply for supplementary examination, with a prescribed fee.

R.13.5 PROJECT WORK: The continuous assessment of project work will be carried out as decided by the course committee. At the completion of the project work, the student will submit a bound volume of the project report in the prescribed format. The project work will be evaluated by a team of duly appointed examiners.

The final evaluation will be based on the content of the report presentation by student and a viva-voce examination on the project. There will be 40% weight for continuous assessment and the remaining 60% for final evaluation.

If the project work is not satisfactory he/she will be asked to continue the project work and appear for assessment later.

R.14 PUBLICATION / INTERNSHIP
R.14.1 All students, if they are to be considered for award of the Degree at the time of graduation, are required to have published ONE paper in Scopus-indexed Journal/Conference.

R.14.2 Additional 5-10 marks will be awarded for each Publication, subject to a maximum of ONE paper per semester.

The additional marks shall be awarded in the semester in which the paper is published or accepted for publication, if applied for, within 10 days of the publication of results of the concerned semester. The additional marks can be awarded to any course(s) where the student has to improve his/her grade.

R.14.3 All publications shall be in Scopus-indexed Journals/Conferences and shall be as per the guidelines prescribed by the University.

R.14.4 Students who have undergone Internship at reputed organizations or National / International Institutions, with the prior approval of the concerned Departmental Chairperson and the Head of the School, may be considered for waiver of the requirement of publication, for the award of Distinction. However, the decision of the Departmental Chairperson and the Head of the School, in this regard, shall be final.
R.16 Grading

R.16.1 Based on the performance in each course, a student is awarded at the end of the semester, a letter grade in each of the courses registered.

Letter grades will be awarded by the Class Committee in its final sitting, without the student representatives.

The letter grades, the corresponding grade points and the ratings are as follows:

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<td>C</td>
<td>6.00</td>
<td>Average</td>
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<tr>
<td>I</td>
<td>0.00</td>
<td>Incomplete (awarded only for Lab courses/ Project / Seminar)</td>
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R.16.2 ‘FA’ grade once awarded stays in the record of the student and is replaced with the appropriate grade when he/she completes the course successfully later.

Students who have secured an ‘FA’ in a course must re-register for the course or register for the course, if offered, under run-time re-do mode.

R.16.3 A student who has been awarded ‘I’ Grade in a Lab course, due to reasons of not completing the Lab., shall take up additional Lab. whenever offered next and earn a pass grade, which will be reflected in the next semester’s grade sheet.

The ‘I’ grade, awarded in a Project/Seminar course, will be subsequently changed into appropriate grade, when the student completes the requirement during the subsequent semester. If he/she does not complete it in the next semester, it will be converted to ‘F’ grade.

R.16.4 A student is considered to have successfully completed the course and earned the credit, if he/she scores a letter grade ‘P’ or better in that course.

R.21 Semester Grade Point Average (SGPA)

On completion of a semester, each student is assigned Semester Grade Point Average (SGPA) which is computed as below for all courses registered by the student during that semester.
Semester Grade Point Average = \( \Sigma (C_i \times G_{pi}) / \Sigma C_i \) where \( C_i \) is the credit for \( i \)th course in that semester and \( G_{pi} \) is the grade point for that course.

The summation is over all the courses registered by the student during the semester, including the failed courses. The SGPA is rounded off to two decimals.

R.22 Cumulative Grade Point Average (CGPA)

The overall performance of a student at any stage of the Degree programme is evaluated by the Cumulative Grade Point Average (CGPA) up to that point of time.

Cumulative Grade Point Average = \( \Sigma (C_i \times G_{pi}) / \Sigma C_i \)

where \( C_i \) is the credit for \( i \)th course in any semester and \( G_{pi} \) is the grade point for that course.

The summation is over all the courses registered by the student during all the semesters up to that point of time, including the failed courses. The CGPA is also rounded off to two decimals.

R.23 Ranking

The ranking of the students in a batch at any intermediate or final stage is based on CGPA. Only those students who have passed all courses up to that stage in the first attempt are considered for ranking. Students are eligible for final ranking, only if the programme is completed within the normal duration, i.e., within two years from joining the programme.

R.24 Classification of successful candidates:

R.24.1 A student shall be considered to have successfully completed the programme, if he/she has:

i) registered and successfully completed all the core courses, electives and projects as mentioned in the curriculum;

ii) earned the required minimum number of credits as specified in the curriculum corresponding to the programme, within the stipulated time;

iii) published a paper at a Scopus-indexed Journal/Conference.

R.24.2 Candidates who have successfully completed the programme, within a period of four semesters from entering the programme, shall be classified as follows:

Candidates securing a CGPA of 8.00 and above – FIRST CLASS WITH DISTINCTION *

Candidates securing a CGPA between 6.50 and 7.99 – FIRST CLASS

and the same be mentioned in the Degree certificate;

(*subject to satisfying the condition mentioned at R.14.1 and having passed all the courses, in the first attempt, in four semesters, from the date of joining the programme)

If the programme is completed after four semesters of study, the candidates securing even a CGPA of 8.00 and above, shall be classified to have completed the programme, only with FIRST CLASS.
Amrita University's Amrita Values Programme (AVP) is a new initiative to give exposure to students about richness and beauty of Indian way of life. India is a country where history, culture, art, aesthetics, cuisine and nature exhibit more diversity than nearly anywhere else in the world.

Amrita Values Programme emphasize on making students familiar with the rich tapestry of Indian life, culture, arts, science and heritage which has historically drawn people from all over the world.

Post-graduate students shall have to register for any one of the following courses, in the second semester, which may be offered by the respective school. Course outcomes:

| CO1 | To make students familiar with the rich tapestry of Indian life, culture, arts, science and heritage. |
| CO2 | To give exposure to students about richness and beauty of Indian way of life. |

Courses offered under the framework of Amrita Values Programme:

**Art of Living through Amma**

Amma’s messages can be put to action in our life through pragmatism and attuning of our thought process in a positive and creative manner. Every single word Amma speaks and the guidance received in on matters which we consider as trivial are rich in content and touches the very inner being of our personality. Life gets enriched by Amma’s guidance and She teaches us the art of exemplary life skills where we become witness to all the happenings around us still keeping the balance of the mind.

**Insights from the Ramayana**

Historical significance of Ramayana, the first Epic in the world – Influence of Ramayana on Indian values and culture – Storyline of Ramayana – Study of leading characters in Ramayana – Influence of Ramayana outside India – Misinterpretation of Ramayana by Colonial powers and its impact on Indian life - Relevance of Ramayana for modern times.

**Insights from the Mahabharata**

Historical significance of Mahabharata, the largest Epic in the world – Influence of Mahabharata on Indian values and culture – Storyline of Mahabharata – Study of leading characters in Mahabharata – Kurukshetra War and its significance – Importance of Dharma in society – Message of the Bhagavad Gita - Relevance of Mahabharata for modern times.

**Insights from the Upanishads**
Introduction: Sruti versus Smrti - Overview of the four Vedas and the ten Principal Upanishads - The central problems of the Upanishads – Ultimate reality – the nature of Atman - the different modes of consciousness - Sanatana Dharma and its uniqueness - The Upanishads and Indian Culture – Relevance of Upanishads for modern times – A few Upanishad Personalities: Nachiketas, Satyakama Jabala, Aruni, Shvetaketu.

Insights from Bhagavad Gita

Swami Vivekananda and his Message
Brief Sketch of Swami Vivekananda’s Life – Meeting with Guru – Disciplining of Narendra - Travel across India - Inspiring Life incidents – Address at the Parliament of Religions – Travel in United States and Europe – Return and reception India – Message to Indians about our duties to the nation.

Great Spiritual Teachers of India
Sri Rama, Sri Krishna, Sri Buddha, Adi Shankaracharya, Sri Ramanujacharya, Sri Madhvacharya, Sri Ramakrishna Paramahamsa, Swami Vivekananda, Sri Ramana Maharshi, Mata Amritanandamayi Devi

Indian Arts and Literature:
The aim of this course is to present the rich literature and culture of Ancient India and help students appreciate their deep influence on Indian Life - Vedic culture, primary source of Indian Culture – Brief introduction and appreciation of a few of the art forms of India - Arts, Music, Dance, Theatre, Paintings, Sculpture and architecture – the wonder language, Sanskrit and ancient Indian Literature

Importance of Yoga and Meditation in Life:
The objective of the course is to provide practical training in YOGA ASANAS with a sound theoretical base and theory classes on selected verses of Patanjali’s Yoga Sutra and Ashtanga Yoga. The coverage also includes the effect of yoga on integrated personality development.

 Appreciation of Kerala’s Mural Art Forms:
A mural is any piece of artwork painted or applied directly on a wall, ceiling or other large permanent surface. In the contemporary scenario Mural painting is not restricted to the permanent structures and are being done even on canvas. A distinguishing characteristic of mural painting is that the architectural elements of the given space are harmoniously incorporated into the picture. Kerala mural paintings are the frescos depicting mythology and legends, which are drawn on the walls of temples and churches in South India, principally in Kerala. Ancient temples, churches and places in Kerala, South India, display an abounding tradition of mural paintings mostly dating back between the 9th to 12th
centuries CE when this form of art enjoyed Royal patronage. Learning Mural painting through the theory and practice workshop is the objective of this course.

Practicing Organic Farming
Life and nature are closely linked through the healthy practices of society for maintaining sustainability. When modern technological knowhow on microorganisms is applied in farming using the traditional practices we can avoid damage to the environment. The course will train the youth on modern practices of organic farming. Amma says “we have to return this land to the coming generations without allowing even the slightest damage to happen to it”. Putting this philosophy to practice will bring about an awakening and enthusiasm in all to strive for good health and to restore the harmony in nature”

Ancient Indian Science and Technology
Science and technology in ancient and medieval India covered all the major branches of human knowledge and activities, including mathematics, astronomy, physics, chemistry, medical science and surgery, fine arts, mechanical, civil engineering, architecture, shipbuilding and navigation. Ancient India was a land of sages, saints and seers as well as a land of scholars and scientists. The course gives an awareness on India's contribution to science and technology.

Evaluation Pattern— R.13 & R.16

<table>
<thead>
<tr>
<th>21COM501 ADVANCED CORPORATE ACCOUNTING 2 1 0 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Course Objective: The objective of this course is to give thorough knowledge about corporate and other specialized accounting systems in conformity with the provisions of Companies Act, 1956.</td>
</tr>
<tr>
<td>Course Outcomes</td>
</tr>
<tr>
<td>CO1</td>
</tr>
<tr>
<td>CO2</td>
</tr>
<tr>
<td>CO3</td>
</tr>
<tr>
<td>CO4</td>
</tr>
<tr>
<td>CO5</td>
</tr>
</tbody>
</table>

Unit 1
Accounts of Banking Companies – Guidelines of RBI for Profit and Loss Account and Balance Sheet – Preparation of Profit and Loss Account and Balance Sheet.

Unit 2
Amalgamation, Absorption and External Reconstruction – Vendor Company and Purchasing Company – Purchase consideration – Accounting entries in the books of Vendor and Purchasing Companies – Inter-company owing and holdings – Internal reconstruction – Alteration and reduction of share capital – Accounting entries – Reconstruction Schemes.

Unit 3
Accounts of Insurance Companies – Important terms – Life and general Insurance – Revenue Account applicable to life insurance business – Valuation Balance Sheet – Final Accounts relating to general insurance business.

Unit 4
Double Account System – Comparison with double entry system – Accounts of electricity companies, Replacement of assets, Disposal of Surplus.

Unit 5
Accounts of Holding Companies – Holding and subsidiary companies – Minority interest – Cost of control – Pre-acquisition and post-acquisition profits – Consolidated Balance Sheet – Elimination of common transactions - Bonus shares – Dividend.

TEXT BOOKS:
2. M. C. Shukla and T. S. Grewal, Advanced Accounts, S. Chand REFERENCE BOOKS:
   2. R. L. Gupta and M. Radhaswamy: Advanced Accountancy, Sultan Chand

21COM502 BUSINESS CORRESPONDENCE

Course Objective: To ensure that students get a good exposure to Communication in an organization and also to impart good oral and written communication skills to them.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understand and apply the various ways to make communication clear, coherent and concise</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Identify the different formats and styles in English used for different business purposes and contexts.</td>
</tr>
<tr>
<td>CO3</td>
<td>It focuses on developing students’ ability to analyse and produce written business correspondence using the correct language, format, structure and tone.</td>
</tr>
<tr>
<td>CO4</td>
<td>Write or reply to routine business letters/memos/emails based on given situations using correct grammatical forms and structures in business correspondence.</td>
</tr>
</tbody>
</table>
Unit 1

Unit 2

Unit 3
Business Communication: External - Writing letters - forms and layout of letters, parts of a business letter, tone and functions of a business letter, writing of various types of letters - inviting quotations - tenders and bids - placing orders - fulfilling orders - handling complaints, sales letters, circulars, corresponding with customers for payment, import and export correspondence, correspondence with banks and insurance companies.

Unit 4
Business Communication - Internal - Purpose of internal communication - types of internal communication - memos, office orders, office circulars, office notes, correspondence with branch offices, notifications, meeting; types of meeting, agenda, procedure, minutes, resolutions.

Unit 5

Reference:


21COM504 RESEARCH METHODOLOGY 2 1 0 3
Course Objective: The subject deals with the scientific method of solving a research problem systematically so that they know how to go about doing their project and research work.

Course Outcomes

| CO1 | Write a research proposal suitable for submission to a research funding body |
| CO2 | Critically analyze published research and research literature related to a particular research problem. |
| CO3 | Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues. |
| CO4 | Choose appropriate quantitative or qualitative method for analyzing the collected data |
| CO5 | Write a research report signifying the findings of the research work. |

Unit 1
Introduction: Meaning and definition of research – types of research – scientific and social research – objectives of social research – inductive and deductive methodology – significance of social research – research and business decisions.

Unit 2
Methods and techniques of research: Distinction between basic research and applied research – case study approach – use of survey in research – census survey vs. sample

Unit 3

Unit 4
Collection and analysis of data: Sampling and sample design – methods of sampling – probability and non-probability techniques – Types of Data and Measurement Scales: Nominal, Ordinal, Interval and Ratio.

Unit 5

TEXT BOOKS:
1. C. R. Kothari – Research Methodology, New Age Publication
2. Vineeth and Dileep kumar – Research Methodology, Kalyani Publishers

REFERENCE BOOKS:
1. V. P. Michael – Research in Management, Sage Publication

21COM511 ACCOUNTING FOR MANAGERIAL DECISIONS 2 1 0 3
Course Objective: Accounting is one of the important tools of modern managers providing quantitative information, primarily of financial nature, necessary for making vital economic decisions. In the developing economy like ours, the importance of Cost and Management accounting has been acknowledged by all especially when optimum utilization of resources is the crying need of the day. As a result, the knowledge of Cost and Management Accounting to the commerce students has become absolute necessity. In view of this, this subject is included in the syllabus.

Course Outcomes

| CO1 | Understand the meaning of and techniques of costing and management accounting |
| CO2 | Awareness on tools for analysis of financial statements |
| CO3 | Identify marginal costing techniques |
| CO4 | Acquire knowledge regarding standard costing techniques |
| CO5 | Preparation of various budgets and variances reports |
Unit 1

Unit 2
Analysis of Financial statements: Meaning of analysis and interpretation, Objectives, Types and techniques of analysis, Interpretation.
Ratio analysis: Liquidity, Profitability, turnover and solvency ratios, Market test ratios, Intra and Inter firm comparison ratios, leverage ratios, Practical problems.

Unit 3
Marginal Costing and Cost Volume Profit analysis: Marginal Costing, Fixed and Variable cost, BEP analysis, CVP analysis, and Contribution margin.
Decision making applying Marginal costing techniques: Fixation of selling price, Key factor, Make or buy decisions, Selection of suitable product mix, Effect of change in price, Maintaining a desired level of profit, Alternative production methods, Diversification of products, Purchase/Lease?

Unit 4
Fund flow statement: Meaning, Objectives, Preparation, Practical problems.
Cash flow statement: Meaning, Objectives, scope, usefulness, limitations, Classification of cash flows, Preparation and presentation of cash flow statement, difference between cash flow and fund flow statement.
Budget and Budgetary control: Meaning, Types of budget, Functional budget and flexible budget, Practical problems.

Unit 5

TEXT BOOKS:

REFERENCE BOOKS:
1. S. N. Maheswari and S. K. Maheswari - Accounting for Management, Vikas Publishing house
2. S. K. Bhattacharyya and John Dearden - Accounting for Management, Vikas Publishing house
**21COM512 CORPORATE INCOME TAX 2103**

Course Objective: To enhance the theoretical and practical skill sets of the students.

<table>
<thead>
<tr>
<th>Course Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1 Knowledge on basic concepts of income tax</td>
</tr>
<tr>
<td>CO2 Enables to calculate proper tax of a company, pay advance tax, pay total tax on time</td>
</tr>
<tr>
<td>CO3 Enables one to calculate total tax planning including capital gain tax</td>
</tr>
<tr>
<td>CO4 Enables to file income tax returns and get assessment done</td>
</tr>
<tr>
<td>CO5 Familiarise with the procedures followed in tax consultancy firms</td>
</tr>
</tbody>
</table>

Unit 1
A Quick review of:
Income Tax Act, Income Tax Rules, CBDT Circulars, Tribunal, High Court and Supreme Court decisions, definitions of Person, Assessee, Assessment Year, Previous year, Income, Gross Total Income, Total Income, Agricultural Income, Casual Income, Company and related terms, residential status of Individuals and companies, Capital Receipts and Revenue Receipts, Capital Expenditure and Revenue Expenditure, Concept of loss, Exclusions from Total Income.
(Problems only on Residential Status of Individuals and Companies. The remaining areas only for theory)

Unit 2
In the case of Individuals and Companies:
Calculation of Tax liability and Marginal Relief, Dates of filing Income Tax returns, Calculation of Advance Tax liability and payment thereof, concept of Tax Deducted at Source, Self-Assessment Tax and its payment, Importance of Permanent Account Number (PAN).
(There will be problems on all the above topics)

Unit 3
A quick study of:
Heads of Income with special focus on Profits and Gains of Business and Profession, Capital Gains and Income from other sources. Thrust will have to be given on depreciation calculation based on Block of Assets concept. Focus also to be given to presumptive taxation and tax audit. Other areas are clubbing of Income, set off and carry forward of losses, deductions from total income (only common deductions like 80C, 80CCB, 80CCC, 80CCG, 80D, 80DD, 80E, 80G, 80GG, 80QQB, 80TTA.) (There will be problems on all the above topics).
Unit 4
Taxation of Companies
Certain deductions available only to companies, Minimum Alternate Tax and its mode of computation, Tax liability after taking into account MAT, exposure to Tonnage Tax scheme.

Procedure for Assessment
(Problems on company taxation recognizing MAT only..all other areas for theory only)

Unit 5
Exposure to Double taxation, Treaties and relief, Advanced rulings, survey, search and seizure, Tax planning, Tax evasion, Tax avoidance and Tax management ,Alternate Minimum Tax on persons other than companies.
(The above topics only for theory)

Text Books:
1. Taxmann’s Students guide to Income Tax by: Dr Vinod Singhania & Dr Kapil Singhania
2. Students Handbook on Taxation by T.N.Manoharan and Mr G.R . Hari Reference Books:
   1. Income Tax ..Tax Planning and Management by DR H.C.Mehrotra and Dr S.P.Goyal,
      Sahitya Bhawan Publication
   2. Taxmann’s Direct Taxes: Law and Practice by Dr Vinod K.Singhania and DR Kapil Singhania.


21COM514 FINANCIAL MARKETS AND SERVICES
Course Objective: Financial markets have been increasingly influenced in recent times by financial innovations in terms of products and instruments, adoption of modern technologies, opening up of the market to the global economy, streamlining of regulatory frameworks and so on. Keeping this in view, the aim of this course is to make the students aware of the ever-changing scenario of financial markets and services.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Basic understanding of various financial market intermediaries in the financial market.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Knowledge of different financial instruments</td>
</tr>
<tr>
<td>CO3</td>
<td>Ability to distinguish between debt market and capital market</td>
</tr>
<tr>
<td>CO4</td>
<td>Knowledge regarding detailed mechanism of usage of equities in the stock market</td>
</tr>
</tbody>
</table>
Understanding the role of SEBI in financial market regulations

Unit 1

Unit 2

Unit 3

Unit 4
Venture Capital: Concept of venture capital – growth of venture capital in India – financing pattern – securitization of debt – option vs. borrowing.

Unit 5
Credit Rating: Meaning of credit rating – functions of credit rating agencies – credit rating in India – CRISIL, ICRA and CARE – limitations of credit rating – mutual funds – rating of a mutual fund – functions and management of portfolio of a mutual fund.

TEXT BOOKS:

REFERENCE BOOKS:
1. Francis Cherunilam – Global Economy and Business Environment, Himalaya Publishing House
2. V. A. Avadhani – Marketing of financial services, Himalaya publishers, Mumbai.

21COM515 INSURANCE MANAGEMENT

Course Objective: The objective of this course is to understand the subject matter of insurance management and its importance in the present economic environment.
### Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Knowledge of insurance principles and types of risks</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Understanding of different types of life insurance policies</td>
</tr>
<tr>
<td>CO3</td>
<td>Identify the role of insurance in present economic environment</td>
</tr>
<tr>
<td>CO4</td>
<td>Understand the role and functions of IRDA</td>
</tr>
<tr>
<td>CO5</td>
<td>Identify the growth of insurance before and after nationalisation</td>
</tr>
</tbody>
</table>

### Unit 1
Insurance: Meaning, definition, nature, functions, types, classification on the basis of nature, business and risk Insurance principles: principles, general or essential principles of insurance contract, specific and miscellaneous principles.

### Unit 2
Insurance products: Introduction, term life insurance, whole life insurance, endowment type plans, combination of whole life insurance and endowment type plans, children’s assurance plans, annuities and pension plans.

### Unit 3
Insurance and economic development: Introduction, role of insurance in economic development.

### Unit 4
Growth of life insurance appraisal of insurance sector growth, product diversification by LIC, growth of general insurance after nationalization, issues and problems, future potential in future.

### Unit 5

### TEXT BOOKS:
2. Dorfman Mark – Introduction to Risk Management and Insurance, PHI

### REFERENCE BOOKS:
Course Objective: To impart an understanding of the general and competitive business environment and to enable the students understand strategic management concepts and techniques.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understanding the relevance of strategy in the overall context of business management</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Equipped with the knowledge of various types of strategies that are deployed by an organisation</td>
</tr>
<tr>
<td>CO3</td>
<td>Ability to frame strategies in accordance with recent business trends</td>
</tr>
<tr>
<td>CO4</td>
<td>Identify how a business organisation should relate to its immediate environment in a proactive manner</td>
</tr>
<tr>
<td>CO5</td>
<td>Ability to assess, evaluate and revise business strategies</td>
</tr>
</tbody>
</table>

Unit 1

Unit 2
Unit 2 INTERNAL ANALYSIS & STRATEGIC INTENT
Internal Analysis: Organizational capabilities in various functional areas and strategic advantage profile – methods and techniques used for organizational appraisal- value chain analysis – financial and non-financial analysis – industry standards and benchmarking – balance score card and key factor rating, identification of critical success factor (CSF). Understanding strategic intent – concept of stretch, leverage and fit - vision, mission- goals and objectives, strategic levels in organisations. Strategic Business Units

Unit 3
STRATEGIC ANALYSIS
Strategic analysis, situational analysis, the methods of industry and competitive analysis - SWOT analysis, TOWS Matrix, portfolio analysis, Michael Porters Model of industry analysis. Analysis of stake holders expectations.

Unit 4
Strategic choice & Implementation

Strategic Implementation – Issues related to organisations structure, climate and culture, mergers and acquisition, employee recruitment, selection and development process and criteria of strategy evaluation – Case study method.

Unit 5
Strategic review:

Reaching Strategic Edge: Business process re-engineering, benchmarking, total quality management (TQM), six sigma and management and other contemporary strategic issues.

TEXTBOOKS:
1. Francis Cherunilam – Strategic Management, Himalaya Publishing

REFERENCE BOOKS:
1. L Byars – Strategic Management, Tata McGraw hill
2. Sengupta - Strategic Management, Orient Paperbacks
3. R. Srinivasan – Strategic Management: The Indian context, PHI


21COM601 Advanced Auditing (3 Credits/ 2-1-0)

Course Objective: This Course deals with the knowledge of advanced concepts in auditing and the procedure followed in India.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Develop skills in auditing practices</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>To know statement on standard accounting practices</td>
</tr>
<tr>
<td>CO3</td>
<td>To acknowledge the different audit systems in India</td>
</tr>
</tbody>
</table>

Unit-I : Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.

Unit-II : Company Audit : Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.

Unit-III : Cost Audit : Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and

Unit-IV : Management Audit : Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.

Unit-V : Current Issues in Auditing : Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit.

Reference:
1. Jagdish Prakash – Auditing, Kalyani Publishers
2. B.N.Tandon – A Handbook of practical Auditing, Sultan Chand and Sons


21COM602 ADVANCED FINANCIAL MANAGEMENT 2103

Course Objective: In our present day economy, finance is defined as the life blood of any business. Finance has been rightly termed as the universal lubricant that keeps every enterprise dynamic. As a commerce student, one must be able to manage this important resource of any business. Thus the relevance of the course in the curriculum.

Course Outcomes

| CO1 | Understand the meaning, scope and objectives of financial management |
| CO2 | Estimation of working capital requirements |
| CO3 | Understand the role and importance of capital budgeting decisions and techniques |
| CO4 | Knowledge on theories of capitalisation |
| CO5 | Understand the significance of cost of capital |

Unit 1

Note : There will be only theory questions covering UNIT 1

Unit 2
Working Capital Management
Meaning of Working Capital, gross working capital, net working capital, Permanent working capital, temporary working capital, importance of working capital, factors that

Problems only on: Determination of working capital requirements using working capital cycle, projected Current Assets and Current Liabilities and also using budgeted cash flows. Problems on preparing Cash Budgets and Factoring

Unit 3
Risk and Leverage analysis and Capitalization.
Leverages and Capitalisation
Meaning of leverage, applications of leverages, Operating leverage, Financial leverage, Combined leverage, the concept of a firm being financially favourably leveraged, trading on equity, ideal combination for combined leverage. Relationship between Sales and EBIT using Degree of operating leverage (DOL), relationship between Sales and EBT/EPS using Degree of combined leverage (DCL). The concepts of Over capitalization and under capitalization.
Problems only on:
Computing ROCE, DOL, DFL, DCL and their related applications.

Unit 4
Time Value of money and Capital budgeting.
Time Value of Money: Meaning, Time preference of Money, concept of Present Value, application of present value concept, finding out present value interest factors (PVIF) and Present Value Interest Factor Annuity (PVIFA), concept of discounting using PVIF and PVIFA. Capital Budgeting: Meaning, importance, capital budgeting process, types of capital investment decisions, main project evaluation techniques….simple payback method, discounted payback method, Accounting or Average rate of Return (ARR), Net Present Value Method (NPV), desirability factor or profitability index method, Internal rate of return method (IRR), the superiority of NPV over other methods, Capital rationing and social cost benefit analysis. Problems only on:
Simple payback method, discounted payback method, Accounting or Average rate of Return (ARR), Net Present Value Method (NPV), desirability factor or profitability index method, Internal rate of return method (IRR), capital rationing.

Unit 5
Cost of Capital and Capital structure Theories
Cost of Capital: Meaning, Cost of Debt, Preference Share capital, Equity share capital, retained earnings or reserves. Weighted average cost of capital (WACC) using book values and market values as weights, importance of WACC and marginal cost of capital. Financial break-even point.
Capital structure theories:
Meaning of capital structure, optimal capital structure, major considerations in capital structure planning, Capital structure theories, assumptions in capital structure theories, net
income approach, net operating income approach, The traditional theory, Modigliani and Miller approach, the concept of arbitrage in Modigliani and Miller approach.
Financing decision Equity vs. Debt and its effect on EPS maximization. EBIT EPS indifference point between different capital structure alternatives. Financial breakeven point.
Problems only on:
Calculation of cost of different components of capital and WACC, all capital structure theories, finding out EBIT EPS indifference points for different capital structures, finding out effect of capital structure on EPS and related applications.

TEXTBOOKS:
1. Prasanna Chandra – Financial Management, TMH
2. I. M. Pandey – Financial Management, Vikas Publishing

REFERENCE BOOKS:


21COM604 PROJECT APPRAISAL AND FINANCIAL PLANNING 2103
Course Objective: To make the students understand the procedure of selecting a project and the tools of financial analysis and planning.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understand the basic concepts of project management</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Acquire information on project identification, formulation and profitability</td>
</tr>
<tr>
<td>CO3</td>
<td>Understand steps in project planning</td>
</tr>
<tr>
<td>CO4</td>
<td>Acquire thorough knowledge in tools of financial analysis</td>
</tr>
<tr>
<td>CO5</td>
<td>Identify the sources of institutional finance</td>
</tr>
</tbody>
</table>

Unit 1
Project, Meaning and definition, characteristics, importance, classification, project management cycle, project profile, search for a business idea, product planning and development, consumer adoption of an innovation.

Unit 2
Project identification, criteria for selection of a particular project, project formulation, steps, project analysis, technical, economic, financial, social, institutional and environmental analysis, project risks.

Unit 3
Project planning, meaning, project planning matrix, types of planning, functions of project planning, areas of planning, project design, network analysis, PERT and CPM, project report, contents, project appraisal, steps.

Unit 4
Financial analysis, meaning, significance, tools such as ratio analysis, fund flow analysis, Cash Flow Analysis, Comparative statement analysis and break even analysis.

Unit 5
Sources of finance, internal and external venture capital.

TEXTBOOKS:
1. Vasant Desai – Project Management, Himalaya Publishing Company

REFERENCE BOOKS:
1. BM Patel, Project Management, Vikas Publishing
2. Rajeev M Gupta – Project Management, PHI

21COM605 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT  2 1 0

Course Objective: To provide an insight into the process and concept of security analysis and managing the portfolio of investments.

Course Outcomes

| CO1 | Insight into the meaning of risk and return |
| CO2 | Knowledge on equity analysis and valuation |
| CO3 | Understand the various types of bonds and risk associated with it |
| CO4 | Knowledge on portfolio construction theories |
| CO5 | Evaluation of portfolio |

Unit 1
Meaning of Risk and Investments: Meaning of Risk - Total Risk - Systematic risk - Unsystematic risk – elements of systematic risk (interest rate risk etc..) and Unsystematic risk (business risk… etc), the concept of uncertainty, Investments – meaning - avenues of investments - financial assets - non-financial assets.

Measuring return and risk: Measuring return and risk…under both certain and uncertain conditions, i.e. measuring average return, expected return, standard deviation, beta (regression method and covariance method), alpha, measuring covariance, correlation, meaning of a portfolio, return from a portfolio, risk of a portfolio with two or more securities. Characteristic line, Securities Market Line (SML) and Capital Market line.(CML) Problems on the topics under measuring risk and return.
Unit 2
(The students are expected to have a basic level of knowledge on matters specified in this paragraph)
Problems only on equity valuation.

Unit 3
Bonds and Bond market: Types of bonds - difference between a bond and a debenture - zero coupon bonds - deep discount bonds - Simple valuation of a bond - relationship between the coupon rate, yield and the price of the bond - premium and discount in bond pricing - perpetuity bond - convertible bonds - re-issue of bonds - Nominal yield - current yield - and yield to maturity (YTM) - Malkiel’s theorems - Floating rate bonds - risk associated in investing in bonds - duration of a bond - factors that affect duration - application of duration - modified duration - convexity of bonds - bond management strategies - passive strategies active strategies - the concept of swaps and immunization.
Problems on the above topics.

Unit 4
CAPM and Portfolio construction Theories: Capital Assets pricing theory - Arbitrage pricing theory, approaches to portfolio construction - Markowitz model - Markowitz efficient frontier theory - The Sharpe Index model - Single index model - Sharpe’s optimal portfolio. ( only theory questions on the above topics)

Unit 5
Portfolio Evaluation: Sharpe’s Performance Index - Treynors performance Index - Jensons performance Index - Portfolio management - active-passive - The formula plans-revising the portfolio - the cost of revision.
Problems on the above topics.

TEXTBOOKS:
1. Kevin - Security Analysis and Portfolio Management, PHI Publishers

REFERENCE BOOKS:
2. Bhalla – Investment Management, Security Analysis and Portfolio Management, S. Chand
3. Ranganatham, Madhumathi - Security Analysis and Portfolio Management, Pearson

21COM606 SMALL BUSINESS AND ENTREPRENEURSHIP 2103
Course Objective: To create an understanding of the importance as well as the modus
operandi of small business management and entrepreneurship.
Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Clear understanding of various types of business ownerships</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Equipping with necessary awareness and skills to become an entrepreneur</td>
</tr>
<tr>
<td>CO3</td>
<td>Get acquaintance with different aspects of management for running an enterprise successfully</td>
</tr>
<tr>
<td>CO4</td>
<td>Understanding of formalities and procedures for starting a business enterprise</td>
</tr>
<tr>
<td>CO5</td>
<td>Creates enthusiasm among students to inculcate start-ups</td>
</tr>
</tbody>
</table>

Unit 1
Entrepreneurship: Definition - Characteristics – Entrepreneurship and entrepreneur -
Functions of entrepreneur - types of entrepreneurs - Factors affecting entrepreneurial
growth – Intrapreneurs - An emerging class - Entrepreneurial motivation – Entrepreneur and enterprise - Successful entrepreneurs in India (case study)

Unit 2
Entrepreneurship and economic development; Science and technology as the fifth factor of production- Schumpeter’s views of the Entrepreneur- Walker’s views- Drucker’s view on the entrepreneur- Individual and institutionalized entrepreneurs- Entrepreneur distinguished from other functionaries- Entrepreneurial management- Entrepreneurial strategies.

Unit 3

Unit 4
Setting up of a Small business – Basic Start Up problems - Business Incubation and Institutional Assistance - Forms of ownership - Factors affecting ownership patterns - Financing the Small Business – sources of finance- MUDRA loan as an important form of non-collateral finance.
Unit 5

TEXT BOOKS:
1. C B Gupta, S S Khanka – Entrepreneurship and Small Business Management, Sultan Chand
2. Vasanth Desai – Management of a small scale industry, Himalaya Publishing

REFERENCE BOOKS:
1. Vasanth Desai – Project Management, Himalaya Publishing
2. Bhatia, Batra - Entrepreneurship & Small Business Management, Deep and Deep
3. Rajeev Roy - Entrepreneurship, Oxford University Press


21CSA581   ANALYSIS USING STATISTICAL TOOLS LAB   0 0 3 1
Course Objective: To familiarize students in application of SPSS software to enable them to easily perform complicated quantitative analysis.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understanding of basic practice of statistics by using SPSS</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Application of data management and data analysis using SPSS</td>
</tr>
<tr>
<td>CO3</td>
<td>Application of advanced SPSS for analyzing project data.</td>
</tr>
<tr>
<td>CO4</td>
<td>Knowledge regarding data base management tasks, descriptive statistics and graphics, and basic inferential statistics for comparisons and correlations through SPSS</td>
</tr>
<tr>
<td>CO5</td>
<td>To perform data checking and create simple tables and charts.</td>
</tr>
</tbody>
</table>

Unit 1

Unit 2
Structure of data file – creating – editing data file – entering data – editing.

Unit 3
Unit 4

Unit 5

TEXT BOOKS:
1. S.L. Gupta and Hitesh Gupta – SPSS 17.0 for Researchers, International Book House

REFERENCE BOOKS:
2. SPSS Inc. – SPSS 17.0 Integrated Student Version, Pearson

Evaluation Pattern – R.13.3 & R.16

21CSA582 INFORMATION SYSTEMS LAB. 0031
Course Objective: The course objective is to enable the students to Insert a graphic within a web page, Create a link within a web page, Create a table within a web page, Insert heading levels within a web page, Insert ordered and unordered lists within a web page, Use cascading style sheets, Create a web page, Validate a web page.

Course Outcomes:

| CO1 | Students will learn the basic concepts of HTML |
| CO2 | Students will learn to read, write and identify HTML tags in a page |
| CO3 | Students will understand the basic structure of a web page |
| CO4 | Students will understand directory structures and how they impact html code |
| CO5 | Students will understand how client and server computers interact and about web protocols and the two most commonly used on the Web |

1. Create a simple web page, which reveals the personal information of yours.
2. Design a web page with an interface for creating an e-mail ID
3. Create a image map.
4. Create an interface for an online shop
5. Develop a web site for a university, which offers different UG and PG courses.
   (Hint: using frames, framesets, images, menus and hyperlinks)
6. Create a web page with advanced layouts and positioning with CSS and HTML
7. Design a web site with different methods of embedding CSS in a web page.
8. Create a static web page which display your personal details
9. Create a web page thorough which the user can register
10. Create a web site for a hospital
11. Create a web site for a computer hardware shop
12. Create a web site for Amrita School of Arts and sciences.

TEXTBOOK:
1. Ivan Bayross – Web Enabled Commercial Application Development using HTML, JAVASCRIPT, DHTML AND PHP, BPB Publication

REFERENCE BOOKS:
1. Mike Mcgrath – HTML in Easy Steps,

21CSA583 ADVANCED TALLY LAB 0 0 3 1

Course objective: This course is designed to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts to make students ready with required skill for employability.

Course Outcomes

| CO1 | Develop expertise among the students in relation to application of accounting software for the maintenance of proper accounting reports, generation of reports and analysis & interpretation of reports. |
| CO2 | Knowledge to create the company, group, security control, back-up etc. |
| CO3 | Ability to prepare the financial statements and other statements related to inventory management, depreciation accounting and VAT procedure and records using TALLY |
| CO4 | Application of various aspects of Tally in day to day business/professional activities. |
| CO5 | Ability to calculate and prepare GST reports |


TEXT BOOKS:
1. Tally complete reference material
2. Nadhani – Tally ERP 9 Training Guide – BPB Publication REFERENCE BOOKS:
   1. Tally for everyone – Roopa, Add to Cart Publishing
   2. Kogent Learning Solutions – Tally ERP 9 in Simple Steps, Dreamtech Publication
   3. Dinesh Maitasani – Mastering

Evaluation Pattern – R.13.3 & R.16

**21CSA584 Data Analysis using Advanced Excel Lab (1 Credit/0-0-3)**

Course Objective: The course takes you from basic operations such as reading data into excel using various data formats, organizing and manipulating data, to some of the more advanced functionality of Excel.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Develop skills in Excel Spreadsheet</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>To know preparation of Data Analysis using excel</td>
</tr>
<tr>
<td>CO3</td>
<td>To acknowledge the different concepts followed in the advanced excel for the report</td>
</tr>
</tbody>
</table>

Module 1: Introduction to Spreadsheets
In this module, you will be introduced to the use of Excel spreadsheets and various basic data functions of Excel.

Topics covered include: • Reading data into Excel using various formats • Basic functions in Excel, arithmetic as well as various logical functions • Formatting rows and columns • Using formulas in Excel and their copy and paste using absolute and relative referencing function on individual cells, functions on set of numbers, Functions on Ordered Pairs of Data

Module 2: Spreadsheet Functions to Organize Data
This module introduces various Excel functions to organize and query data. Learners are introduced to the IF, nested IF, VLOOKUP and the HLOOKUP functions of Excel.

Topics covered include: • Sorting data in excel, IF and the nested IF functions • VLOOKUP and HLOOKUP • The RANDBETWEEN function

Module 3: Introduction to Filtering, Pivot Tables, and Charts
This module introduces various data filtering capabilities of Excel. You’ll learn how to set filters in data to selectively access data. A very powerful data summarizing tool, the Pivot Table, is also explained and we begin to introduce the charting feature of Excel.

Topics covered include: • VLOOKUP across worksheets • Data filtering in Excel • Use of Pivot tables with categorical as well as numerical data • Introduction to the charting capability of Excel, introduction to Binary Classification.
Module 4: Advanced Graphing and Charting

This module explores various advanced graphing and charting techniques available in Excel. Starting with various line, bar and pie charts we introduce pivot charts, scatter plots and histograms. You will get to understand these various charts and get to build them on your own.

Topics covered include: Line, Bar and Pie charts • Pivot charts • Scatter plots • Histograms, Describing Histograms and Probability Distributions Functions, Introduction to data analysis tool pack plug in in excel.

Evaluation Pattern – R.13.3 & R.16

21CSA603 ENTERPRISE RESOURCE PLANNING AND MIS 2103

Course Objective: To facilitate the flow of information between all business functions inside the boundaries of the organization and manage the connections to outside stakeholders.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understand the basic concepts of MIS &amp; ERP, to know about the system concepts and information system types.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>To get a complete idea of how an MIS system is build and Implemented using its Development life cycle.</td>
</tr>
<tr>
<td>CO3</td>
<td>Understand the concept of ERP Implementation, its risks and benefits.</td>
</tr>
<tr>
<td>CO4</td>
<td>Identify different technologies and packages in ERP.</td>
</tr>
<tr>
<td>CO5</td>
<td>Discuss the relationship of e-commerce and ERP</td>
</tr>
</tbody>
</table>

Unit 1

System Concepts – Introduction to information System, Management Information System.

Information Systems development – Planning information systems, Content of the information System Master Plan, Prototyping and life cycle approach to Application System development. Stages in Life cycle, Evaluation of MIS.

Unit 2

Classification of Information System - Transaction processing system, office automation, DSS, ERO, Expert systems, Intranet, BPR, CRM, SCM, Information system in functional areas.

Unit 3

Unit 4
ERP Packages and ERP related Technologies.
ERP functional modules, ERP implementation basics, implementation Life cycle, Package selection, Transition Strategies, implementation process, ERP project team.

Unit 5

TEXTBOOKS:
Jawadekar - Management Information Systems Text and Cases, Tata McGraw Hill
Singla – Enterprise Resources Planning, Cengage Learning
Aman Jindal – Management Information Systems, Kalyani Publishers Mary
Sumner – Enterprise Resource Planning, Pearson Education

REFERENCE BOOKS:
2. Dr. B. Narayan – Management Information System, APH Publishing Corporation

21ECO503     ECONOMIC ANALYSIS FOR MANAGERS     2 1 0 3

Course Objective: The objective of this course is to provide a detailed understanding about the concepts of economic theories for use by the management in decision making process.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Analyze the demand and supply conditions and assess the position of a company</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets</td>
</tr>
<tr>
<td>CO3</td>
<td>Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.</td>
</tr>
</tbody>
</table>
Unit 1

Unit 2
Basics of Demand and Supply: Concept of demand– Elasticity of demand – measurement of elasticity – point and arc methods – supply schedule and supply curve – Shifts in demand and supply - minimum floor price and fixing ceiling on prices- Understanding the effects of changing market conditions- market failure- Effects of Government intervention in correcting market failure.

Unit 3

Unit 4

Unit 5

TEXT BOOKS:
1. H. L. Ahuja – Modern Economics, S. Chand Publishers
2. D.N. Dwivedi – Managerial Economics, Vikas Publication
3. Robert S. Pindyk and Daniel Rubinfeld—MICROECONOMICS-Prentice Hall

REFERENCE BOOKS:
1. T. N. Hajela – Macro Economic Theory, Ane Books India Pvt. Ltd.
2. S. Shankaran – Economic Analysis, Margham Publications
21LAW513 CORPORATE LAWS

Course Objective: The aim of this course is to make the students aware of the laws governing the corporate sector in particular and the business environment in general.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understanding the basic rules and concepts of corporate law, such as separate legal personality, limited liability, the duties of company directors, incorporation and Winding up of a company and its procedures etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Ability to develop an awareness of the socio-legal and economic dimensions of modern corporate law.</td>
</tr>
<tr>
<td>CO3</td>
<td>Knowledge for evaluating corporate problems, identifying appropriate legal obligations, duties, rights and remedies.</td>
</tr>
<tr>
<td>CO4</td>
<td>Understanding the scope of Corporate Social responsibility and identify areas of corporate law in need of reform.</td>
</tr>
</tbody>
</table>

Unit 1

A. Corporate Management and Control: Directors: Appointment, Removal, Share qualification, Powers and Duties; Key Managerial Personnel, roles and responsibilities, Director Identity Number (DIN); Classification of directors, Women Directors, Independent directors; Legal position of directors, Liabilities of directors, Fiduciary Capacity of Directors, Duty of Disclosure of interests; Director Board meetings: Collective Responsibility of directors and decision making, Frequency of Board Meetings, Procedure for Board Meetings, Committees of Directors.

B. Oppression & Mismanagement and Investigation: Rule by Majority as applicable to management of companies and exceptions, Prevention of oppression and mismanagement, Role and Powers of the Company Law Board/ NCLT and Central Government, Company Investigation.

Unit 2

A. The Companies (Amendment Act), 2002 – Law relating to Producer Companies: Features of Producer Companies; Objects and formation of a Producer Company, Memorandum and Articles of a Producer Company; Management and functioning of Producer Companies in brief
B. The Competition Act 2002: History and background of legislation; Competition policy and law, Important definitions, Anti Competitive agreements, Abuse of dominant position; Regulation of combinations and Competition Advocacy; Competition commission of India: Formation, Duties, Powers and Functions of commission, Enforcement authority under the Commission. Major penalties.

Unit 3
Foreign Exchange Management Act, 1999: Introduction; Overview of FEMA; Important definitions; Regulation and management of foreign exchange; Authorized persons and their role; Enforcement Directorate and Investigations; Major contraventions and penalties for FEMA violations; Adjudication of FEMA cases and appeal authority.

Unit 4
A. The Securities and Exchange Board of India (SEBI) Act, 1992 – Formation, functions and powers of SEBI in relation to securities markets; Prohibition of manipulative and deceptive devices; Insider trading and substantial acquisition of securities or control; Important guidelines for securities issues; Establishment of Securities Appellate Tribunals (SAT); Powers of the central government; Appeals from the orders of SEBI.
B. Securities Contract Regulation Act, 1956: Corporatization & demutualization of stock exchanges; Highlights of new legislation on securities laws; Important definitions; Procedure for recognition of stock exchanges; Power of Central Government to make rules; Clearing corporation; Powers of stock exchanges to make and SEBI to revise bye-laws; Major violations of SCRA and, penalties; Title and right to dividends;

Unit 5
Law of Alternate Dispute Resolution in India: An overview of significance of Arbitration, Conciliation and Mediation; Arbitration: Meaning, Arbitration agreement, Procedure, Important cases; Conciliation: Conciliator, Kinds of conciliation and procedure for conciliation; Mediation: Meaning, Court referred mediation, Private mediation; Differences between arbitration, mediation and conciliation, Major advantages and disadvantages

TEXT BOOKS:
1. CA Amit Popli, Corporate, Economic and Allied Laws, Bharat Publishers 2019
3. N. D. Kapoor – Corporate Laws and Secretarial Practice, Sultan Chand Publishers

REFERENCE BOOKS:
1. S. K. Aggarwal – Concept of Corporate Law, Galgotia Publications.
2. TAXMANN – Companies Act 2013


21MAT505 Applied Statistics (3 Credits/ 2-1-0)
Course Objective: This Course deals with the Statistical Methods and tools used for applied research using software packages. Students would be able to acquire skill and knowledge for analysis and interpretation of the data through this course.

Course Outcomes
CO1: Understand various statistical central measures. Measure the given data by using the central measures.
CO2: Understand the probability and translate real world problems into probability model. Also understand simple distributions, mean and variances and apply to some data sets.
CO3: Understand various hypothetical testing and analysis with given data.
CO4: Understand ANOVA and analyze the data collected using ANOVA techniques


Unit 2- Probability and Distributions: Introduction - Definition of probability – Basic terminology used in probability theory - Addition rule - Multiplication rule, Conditional Probability. Random Variables, Probability Distributions - Discrete probability distributions - Continuous probability distributions – Binomial Distribution, Poisson Distribution, Normal Distribution. Mean and variance of these distributions. (10+2 hrs lab)

Unit 3- Correlation and Regression Lines: Two dimensional random variables. Conditional mean and variance. Simple linear Regression with discrete data. Properties of least square estimators, least squares method for estimation of regression coefficients. Karl Pearson’s correlation coefficient - Spearman’s Rank Correlation Coefficient, Partial Correlations. (10+2 hrs lab)

Unit 4- Testing of Hypothesis: Hypothesis Testing, Tests on a Population Proportion- Tests on the Mean of a Normal Distribution with Variance known and unknown, Tests on the variance – Test for Goodness of fit, Contingency table tests. Chi-Square as a test of independence. Applications of Chi-Square test. Practical applications. (10+2 hrs lab)

Unit 5- Analysis of Variance (ANOVA): Introduction - Objectives of ANOVA - ANOVA table Assumptions for study of ANOVA, Classification of ANOVA - ANOVA table in one-way - Two-way classifications and Latin Square Design. (6+2 hrs lab)

TEXT BOOK

REFERENCES:


21SSK501 LIFE SKILLS 1022
Course objective
Bridge the gap between a student and a student becoming an employee or an entrepreneur. Aims to provide students with the knowledge and skills to understand and participate in the modern business scenario and the world of economics so as to prepare them to achieve success in their career.
Course outcomes

<table>
<thead>
<tr>
<th>Soft Skills:</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1 At the end of the course, the students would have developed self-confidence and positive attitude necessary to compete and challenge themselves. They would also be able to analyse and manage their emotions to face real life situations.</td>
</tr>
<tr>
<td>CO2 At the end of the course, the students shall learn to examine the context of a Group Discussion topic and develop new perspectives and ideas through brainstorming and arrive at a consensus.</td>
</tr>
<tr>
<td>CO3 At the end of the course, the students will have the ability to prepare a suitable resume. They would also have acquired the necessary skills, abilities and knowledge to present themselves confidently. They would be sure-footed in introducing themselves and facing interviews.</td>
</tr>
<tr>
<td>CO4 At the end of the course the students will have the ability to analyse every question asked by the interviewer, compose correct responses and respond in the right manner to justify and convince the interviewer of one’s right candidature through displaying etiquette, positive attitude and courteous communication.</td>
</tr>
<tr>
<td>Aptitude:</td>
</tr>
</tbody>
</table>


CO5 | At the end of the course, the student will have acquired the ability to analyse, understand and classify questions under arithmetic, algebra and logical reasoning and solve them employing the most suitable methods. They will be able to analyse, compare and arrive at conclusions for data analysis questions.

CO6 | At the end of the course, students will be able to interpret, critically analyse and solve logical reasoning questions. They will have acquired the skills to manage time while applying methods to solve questions on arithmetic, algebra, logical reasoning, statistics and data analysis and arrive at appropriate conclusions.

Verbal:

CO7 | At the end of the course, the students will have the ability to understand the nuances of English grammar and apply them effectively.

CO8 | At the end of the course, the students will have the ability to relate, choose, conclude and determine the usage of right vocabulary.

CO9 | At the end of the course, the students will have the ability to decide, conclude, identify and choose the right grammatical construction.

Soft skills and its importance: Pleasure and pains of transition from an academic environment to work-environment. Need for change. Fears, stress and competition in the professional world. Importance of positive attitude, selfmotivation and continuous knowledge upgradation.

Attitude, Values, Motivation, Emotion Management, Steps to like yourself, Positive Mental Attitude, Assertiveness.


Presentation skills – Guidelines.

Vocabulary: Synonyms; Antonyms; Analogy; one-word substitutes; idioms; phrasal verbs;

Grammar: Article and preposition; SV agreement; tenses; voices; modifiers; parallelism.

Reading and comprehension; parajumble.
Problem Solving: Problems on numbers; Percentages; Ratio, proportions and variations; Time and distance; Time, men and work.

Data interpretation: Numerical Data Tables; Line Graphs; Bar Charts and Pie Charts; Caselet Forms; Mix Diagrams; Geometrical Diagrams and other forms of Data Representation.

Logical Reasoning: Family Tree; Linear Arrangements; Circular and Complex Arrangement; Conditionalities and Grouping; Sequencing and Scheduling; Selections; Networks; Codes; Cubes; Venn Diagram in Logical Reasoning.

TEXTBOOKS:
4. The Hard Truth about Soft Skills, by Amazone Publication. REFERENCES:
   1. Quantitative Aptitude, by R S Aggarwal, S Chand Publ.
   3. Data Interpretation, R S Aggarwal, S Chand Publ.
   5. Quantitative Aptitude, The Institute of Chartered Accountants of India.
   7. The BBC and British Council online resources
   8. Owl Purdue University online teaching resources.
   9. www.the grammarbook.com online teaching resources
   10. www.englishpage.com online teaching resources and other useful websites.


21COM699 PROJECT 10 Credits
Course Objective: The objective of the project is to understand real life situations in organizations and their related environments and accelerating the learning process of how his/ her knowledge could be used in a realistic way.
Course outcomes:

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Contribute to organizations of all types and sizes by managing critical short-term training.</td>
</tr>
<tr>
<td>CO2</td>
<td>Provide a variety of ways to engage in experiential learning.</td>
</tr>
<tr>
<td>CO3</td>
<td>Apply the knowledge and skills acquired in the classroom to a professional context.</td>
</tr>
<tr>
<td>CO4</td>
<td>Refine and reassess interns’ own career goals as a result of the experience.</td>
</tr>
<tr>
<td>CO5</td>
<td>Communicate research concepts and contexts clearly and effectively both in writing and orally.</td>
</tr>
</tbody>
</table>

The objective of the project is to understand real life situations in organizations and their related environments and accelerating the learning process of how his/her knowledge could be used in a realistic way. The students have to undergo research project in various organizations and submit individually a report on the same. They may analyze the problems rigorously and prospects of the organization and make conclusions and recommendations with the concern supervision of the project guide. Care should be given while selecting the project topic to understand problems and providing unique solutions from managerial/business/social points of view.


ELECTIVES

21COM631 APPLIED ECONOMETRICS 2 1 0 3

Course Objectives:
At the end of this course students will be able to:
1. Conduct independent econometric and statistical analysis of data in an applied research setting
2. Use econometric software for data management and statistical analysis
3. Demonstrate their understanding of applied econometric analysis models/methods with respect to choice of model, estimation method and interpretation of results.

The course objectives above support the program level learning goal of “CRITICAL and INTEGRATIVE THINKING”.

Course Outcomes

<table>
<thead>
<tr>
<th>CO</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO1</td>
<td>Develop the necessary skills needed for empirical research using econometrics techniques</td>
</tr>
<tr>
<td>CO2</td>
<td>Theoretical background for the standard methods used in empirical analyses, like properties of least squares estimators and the statistical testing of hypothesis</td>
</tr>
<tr>
<td>CO3</td>
<td>To make use of econometric models in their academic work, for example in analyses needed for your master’s thesis</td>
</tr>
<tr>
<td>-----</td>
<td>------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>CO4</td>
<td>Gain knowledge and understanding of econometric techniques for the empirical analysis of economic phenomena, along with application of these techniques in a variety of contexts</td>
</tr>
<tr>
<td>CO5</td>
<td>Have Practical/technical skills such as, modelling skills (abstraction, logic, succinctness), qualitative and quantitative analysis and interpretation of data, programming of statistical packages and general IT literacy</td>
</tr>
</tbody>
</table>

Unit 1  

Unit 2  
Multiple regression - Multiple regression analysis: estimation, interpretation, hypothesis testing (understanding the model, model specification and casual inference, interpreting the coefficients, R-squared, t- and F-tests, model diagnostics, model building, model selection- time series (autocorrelation functions, auto regression, and prediction) - logistic regression.

Unit 3  
Dummy variable regression model - Violations of CLRM assumption: multi-collinearity, heteroscedacity, autocorrelation - Qualitative response regression models Unit 4  
Cross Sectional Econometrics - Time series Econometrics

Unit 5  
Time Series Analysis: Some Basic Concepts - ARMA (p, q) – Var (p) – non-stationary processes - efficient market hypothesis – predictor methods – security and technical analysis - Panel data regression model Text Book:  

Reference Books:

Course Objective: To create an understanding of basic business development skills.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Exposure to innovation and entrepreneurial behaviour</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>An overview of environmental analysis and scanning</td>
</tr>
<tr>
<td>CO3</td>
<td>Knowledge on strategic planning and models</td>
</tr>
<tr>
<td>CO4</td>
<td>Insights into social media marketing</td>
</tr>
<tr>
<td>CO5</td>
<td>Understanding of retailing and relationship marketing</td>
</tr>
</tbody>
</table>

Unit 1

Unit 2

Unit 3
Strategic Planning – Models – Approaches – Strategic Intent and Stretch – Core Competence.

Unit 4
Unit 5
Supply Chain Management and Logistics – Quality Control.

TEXTBOOKS:
2. Vasanth Desai – Management of a small scale industry, Himalaya Publishing
3. Francis Cherunilam – Strategic Management
4. Kotler - Marketing Management

REFERENCE BOOKS:
1. Vasanth Desai – Project Management, Himalaya Publishing
2. Bhatia, Batra - Entrepreneurship & Small Business Management, Deep and Deep
3. Rajeev Roy - Entrepreneurship, Oxford University Press


21COM635 Enterprise Management 2103

Course Objective: To provide a basic understanding of managing an enterprise

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Understanding the concept of human resource management</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Knowledge on marketing management concepts</td>
</tr>
<tr>
<td>CO3</td>
<td>Application of production and operations management techniques</td>
</tr>
<tr>
<td>CO4</td>
<td>Clear understanding of supply chain and logistics management</td>
</tr>
<tr>
<td>CO5</td>
<td>Understanding of business ethics and CSR practices</td>
</tr>
</tbody>
</table>

Unit 1
Human Resource Management concepts: Importance of human resource management, functions, duties, role, responsibilities and duties of personnel manager, process of manpower planning, job analysis, job description, recruitment, selection, training and development, motivation, performance appraisal, grievance handling, downsizing, termination, retirement, exit interview.

Unit 2
Marketing Management concepts: Market and marketing, importance of marketing, marketing and sales management, market segmentation, target marketing, marketing mix,
market research, pricing, factors affecting pricing, advertisement and sales promotion, brand management, consumer behaviour, customer relationship management.

Unit 3
Production and Operations Management: Introduction to production and operations management, innovation management, Plant location, plant lay out – factors affecting, maintenance, materials management, inventory control and management, just-in-time, quality control, ISO series, total quality management, six sigma, kaizen.

Unit 4
Logistics and Supply Chain Management: Nature and scope of supply chain management, difference between logistics and supply chain management, managing inventory and transportation in a supply chain, role of transportation in supply chain management, transportation management system (TPS), sourcing and procuring strategies, information technology in supply chain management.

Unit 5
Business Ethics and CSR: Corporate social responsibility, companies act 2013 and clause 135, socio economic concept of business ethics and bottom of pyramid, sustainable business management, green marketing, greening and green initiatives in India, stakeholder theory, external and internal stakeholders, corporate governance and business ethics, ethical dilemma in workplace. Text books:

2. R. S. N. Pillai and Bhagavathi – Modern Marketing Principles and practices, S. Chand
3. Production and Operations Management – S. N. Chary
4. Sathish C. Aliwadi, Rakesh P. Singh – Logistics Management, PHI
5. Hartman and Chatterjee, Perspectives in Business Ethics.


21COM636 FINANCIAL DERIVATIVES 2103
Course Objective: To equip the students with an in-depth knowledge of the engineering of financial derivatives.

Course Outcomes

| CO1 | In-depth knowledge in types of financial derivatives in India |
| CO2 | Knowledge on pricing and trading mechanisms |
| CO3 | Understand future markets |
| CO4 | Knowledge on option pricing models |
| CO5 | Familiarise with swap market and hedging concepts |

Unit 1

Unit 2

Unit 3
Forwards market as forerunner of Futures markets – Distinctions between Futures and Forward Markets.

Unit 4
Option pricing models: Determinants of Option prices – The Black-Scholes Option Pricing Model – Binomial Option Pricing Model.

Unit 5
SWAP Markets: Concept and nature of SWAP – Evolution – features – major types of financial Swaps
(Notes: Simple problems on basics are to be covered in the course)

TEXTBOOKS:
2. Bansal – Derivatives and Financial Innovations, TMH REFERENCE BOOKS:
1. S. S. S. Kumar – Financial Derivatives, PHI Publishers
2. Parasuraman N – Fundamentals of Financial Derivatives, Wiley India
Course Objective: The students are exposed to the comprehensive and contemporary concepts of professional practice in integration and synergy of strategic advertising and brand management, design and implementation techniques for all the presentable marketing formats like print, broadcast and new digital media. They will also analyse case studies from advertisement industry from a perspective of Integrated Marketing Communication (IMC).

Course Outcomes

<table>
<thead>
<tr>
<th>CO</th>
<th>Understanding of various tools of Integrated Marketing Promotion and Communication</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Application of tools and techniques of Integrated Marketing Communication for business promotion</td>
</tr>
<tr>
<td>CO3</td>
<td>Knowledge of various brands, branding and brand management</td>
</tr>
<tr>
<td>CO4</td>
<td>An insight on how creativity boosts planning and visualisation of advertisement.</td>
</tr>
<tr>
<td>CO5</td>
<td>Knowledge on characteristics of different medias</td>
</tr>
</tbody>
</table>

Unit 1 Basics and Foundation

Unit 2 Modern Advertising and IMC

Unit 3 Strategies and Elements of Branding
Unit 4 Strategic Brand Management
Brand Promotion and Strategic Brand Management - FOUR Steps in Brand building -
Direct Marketing, Public Relations (PR) and Corporate Advertising for Brand Building -
Sustaining and Growing the Brand after the Launch.
Corporate Image and Brand Management - IMC to build Brand Equity, Evaluating the
Brand Performance, Capturing Market Performance, Design and Implementation of Brand
Strategies, Brand – Product Matrix and Hierarchy Levels, Achieving the Ideal the Brand
Portfolio, Managing Brands over: Time, Market Segments and Geographic Boundaries,
Revitalising and Changing the Brand Portfolio, Media Selection, Trade Promotion and
Selling, CRM, Personal Selling and Web Marketing.

Unit 5 Creative and Production Process
Conventional Advertising, New Advertising Agencies, Freelance and Consulting Domains
- Creativity - Creative Process in Advertising – Copy Writing and Craft of Copy Writing -
Writing for Print, Visual and Radio - Art Direction – Production - Using the Media: Print,
Visual and Radio – Media Planning and Internet, Regulatory aspect of Advertising
Standards Council of India, New media for Brand Promotion.

TEXT BOOK:
Advertising and Promotion – an Integrated Marketing Communications Perspective,
REFERENCES:
1. Advertising Basics – a resource guide for beginners, J V Vilanilam, A K Varghese,
Response Books (a division of Sage Publications), New Delhi, 6th printing, 2009.
Limited, New Delhi, 10 e, 2008.
3. Advertising Management, Rajeev Batra, John. G. Myers and David. A. Aaker, Pub:
R.16

21COM638 INTERNATIONAL FINANCIAL MANAGEMENT 2 1 0 3
Course Objective: To provide a detailed outlook on the concepts of international financial
management.
Course Outcomes

| CO1 | Familiarise with international business and its modes |
| CO2 | Knowledge the exchange rate mechanism |
| CO3 | Equipped with management of foreign exchange exposure |
| CO4 | Understand the theories of FDI |
| CO5 | Get acquaintance with concepts of international financial markets and instruments |

Unit 1
International flow of funds – Structure of Balance of Payments – Equilibrium, Disequilibrium and Adjustment – Approaches to Adjustment – Capital Account Convertibility.

Unit 2

Unit 3

Unit 4

Unit 5

TEXTBOOKS:
2. Francis Cherunilam – International Business, PHI Publishers

REFERENCE BOOKS:
Course Objective: The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Develop skills in Conversion of final accounts to IFRS</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>To know statement on preparation of international financial accounting report practices</td>
</tr>
<tr>
<td>CO3</td>
<td>To acknowledge the different concepts followed in the international reporting standards area</td>
</tr>
</tbody>
</table>

Unit-I
International Financial Reporting Standards: Meaning of IFRS - relevance of IFRS to India; merits and limitations of IFRS; process of setting IFRS- Practical challenges in implementing IFRS; a brief theoretical study of International financial reporting standards (IFRS) 1 – 15 - List of International accounting standards issued by IASB.

Unit – II
Hrs Accounting for Assets and Liabilities Recognition criteria’s for Investment properties, Government grants, Borrowing costs, Construction contracts, share based payments, Provisions, Contingent liabilities and Contingent assets, Events occurring after the reporting period (Only Theory). Recognition and measurement for property plant and equipment, Intangible assets, Inventories, Leases and Impairment. Accounting for Income tax, Employee benefits. - Simple problems

Unit-III
Presentation of Financial Statements: Outline for the preparation of financial statements - Statement of financial position; Comprehensive income statement; Statement of changes in equity (SOCE), IAS 18 – Revenue. Elements of financial statements as per IFRS – Non-current assets; current assets; equity; non- current liability; current liability; revenue; cost of sales; distribution costs; administrative expenses; financial costs – profits attributable to owners of controlling interest and non-controlling interest – Practical problems on each element.

Unit – IV
Accounts of Groups: Concept of group – need for consolidated financial statements - Preparation of consolidated financial statements – Procedure for the preparation of consolidated financial position statement – treatment of pre-acquisition profit; goodwill arising on consolidation; on-controlling interests at fair value – Practical problems.

Unit – V
Disclosure Standards Related party disclosure, Earnings per share, Interim financial reporting, Insurance contracts, Operating segments. (Theory Only).

SKILL DEVELOPMENT 1) Conversion of final accounts to IFRS
2) Analysis of published financial statements for at-least 2 types of stakeholders
3) Comments for recent developments/exposure draft in IFRS
4) Preparation of notes to accounts for non-current assets
5) Assignment on social reporting
6) Preparation of Consolidated Financial Statement of any two existing companies.
7) Disclosure of change in equity in the annual reports of any two select companies.

Books for reference:
1. IFRS – Student Study Guide - ISDC
2. IFRS for India, Dr. A. L. Saini, Snow white publications
3. Roadmap to IFRS and Indian Accounting Standards by CA Shibarama Tripathy
4. IFRS explained – a guide to IFRS by BPP learning Media
5. IFRS concepts and applications by Kamal Garg, Bharath law house private limited.


21COM640 MARKETING USING WEB 2103
Course Objectives: This course aims to impart an in-depth perspective into Internet Marketing, and prepare students for its fast-paced world. The approach of the course is to place it in the context of fundamental marketing concepts, and to delve in detail into the specifics of what constitutes marketing on the Internet. The course will be of value to all marketing professionals, and especially to those who may wish to work in or start a primarily Internet based business.

Course Outcomes

| CO1 | An indepth perspective into internet marketing |
| CO2 | Knowledge on display advertising, online advertising, email advertising and pay per click marketing |
| CO3 | An insight into different social media marketing |
| CO4 | Application of web analytics in global internet marketing |
| CO5 | Overview on ethical and legal issues in internet marketing |

Unit 1
Unit 2
Introduction to Internet and Search Engine Marketing. Getting Started with Google AdWords. AdWords Account Structure. Navigating in Google AdWords. Working with Keywords. Creating and Managing Your First Ad Campaign. Online Advertising: Display Advertising, Pay-Per-Click Marketing, and Email Marketing.

Unit 3

Unit 4

Unit 5

TEXT BOOK:
Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation Mar 2012 by Calvin Jones, Damian Ryan REFERENCES:
2. The Best Digital Marketing Campaigns in the World: Mastering the Art of Customer Engagement Paperback – 3 Jun 2011 by Calvin Jones, Damian Ryan


21COM641 MERCHANT BANKING AND COMMERCIAL BANKING 2 1 0 3
Course Objective: To give an overview of the regulatory functions and practical applications of commercialas well as merchant banking services.
Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Identify the role of SEBI</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Knowledge on IPO and FPO</td>
</tr>
<tr>
<td>CO3</td>
<td>Awareness on portfolio management services and strategies</td>
</tr>
<tr>
<td>-----</td>
<td>----------------------------------------------------------</td>
</tr>
<tr>
<td>CO4</td>
<td>A thorough knowledge on concept of merger and take over.</td>
</tr>
<tr>
<td>CO5</td>
<td>Understand the concept of credit syndication</td>
</tr>
</tbody>
</table>

Unit 1

Unit 2

Unit 3

Unit 4
Mergers & Acquisitions Advisory Services – Concept of Merger – Forms of Merger – Hostile Takeover – types of Merger – Merger vs. Takeovers – Arguments in favour of M&A – Major issues of M&A in India – Merger Expenses – Regulation of M&A.

Unit 5

TEXTBOOKS:
Machiraju H R – Merchant Banking: Principles & Practice, New Age
International REFERENCE BOOKS:
1. Lakshmanna, Krishna Nair – Merchant Banking in India, Deep and Deep Publication
2. Ravichandran, Nakkiran – Merchant Banking and Financial Services, Himalaya

21COM642 MERGERS AND ACQUISITIONS 2103
Course Objective: To provide an understanding about the concept and theories of mergers and acquisitions and the regulatory framework for takeovers.
Course Outcomes
Unit 1
An overview of mergers and acquisitions - Various forms of corporate restructuring - growing need for corporate restructuring - the concept of strategic planning in corporate restructuring - Mergers and acquisitions as strategic choice - alternatives to mergers and acquisitions - strategic alliances - joint ventures.

Unit 2
Various types of mergers - the process of mergers and acquisitions – negotiation defining the purchase price - calculating the exchange ratio - structuring the deal due diligence to be done - participants in the process of mergers and acquisition.

Various theories of mergers and acquisition - efficiency theories - information and signalling - market power - tax considerations - free cash flow hypothesis - agency problems and managerialism - value increase by redistribution. Problems on calculating purchase price, exchange ratio and related matters.

Unit 3

Unit 4
Sell off and divestitures - factors involved in divestiture decisions - explanations and rationale for sell offs - different types of sell offs - reasons for divestitures - going private and leveraged buyouts - going private transactions - leveraged buyouts - sources of LBO financing - characteristic of a leveraged buyout candidate management buyout - management buy in - leveraged cash outs - reverse mergers - tax considerations in demerger.

Unit 5
Takeover defenses - friendly vs. hostile – takeovers - preventive anti-takeover measures - corporate charter amendments - golden parachute - active anti-takeover defenses - regulation of takeovers in India - evolution of regulatory control of mergers and acquisitions in India - compliance under The Companies Act,1956, SEBI regulations -
Implications under Income Tax Act, 1961 - matters pertaining to Sec 72 A of the Income Tax Act, 1961. The studies will have to be conducted with the help of live case studies.

**TEXT BOOKS:**
1. Publications on Mergers and Acquisitions by ICFAI
2. Rajesh Kumar – Mergers and Acquisitions, TMH REFERENCE

**BOOKS:**
1. Gurminder Kaur – Corporate Mergers and Acquisitions, Deep and Deep Publication
2. Ravindhar Vadapalli – Mergers, Acquisitions and Business Valuation, Excel Books

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**21COM643 PERSONAL FINANCIAL PLANNING 2103**

Course Objective: To give an understanding on the concept of personal finance, selection of best investment options and tax implications on personal finance.

**Course Outcomes**

<table>
<thead>
<tr>
<th>CO1</th>
<th>Awareness regarding financial planning and its importance in personal life</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Familiarise with different financial instruments</td>
</tr>
<tr>
<td>CO3</td>
<td>Insight about long term financial planning and its effectiveness on the wealth of an investor</td>
</tr>
<tr>
<td>CO4</td>
<td>Knowledge on equity market</td>
</tr>
<tr>
<td>CO5</td>
<td>Identify the best investment options and tax implications on personal finance.</td>
</tr>
</tbody>
</table>

**Unit 1**

Personal Financial Planning: Meaning and importance, objectives, Time Value of Money, compounding and present value techniques, Budgeting, meaning, importance, objectives.

**Unit 2**

Savings Schemes: Bank Deposits, types of bank deposits, National Savings Certificates, Kisan Vikas Patra, Post Office Term and Recurring Deposits, Public Provident Fund, small savings schemes by State Financial Corporation and Cooperative Societies.

**Unit 3**

Insurance: Meaning, objective, types, Life Insurance, life insurance companies, various life insurance policies, selection of right insurance policy, property and motor vehicle insurance, health insurance plans, mediclaim, retirement planning, various retirement plans.

**Unit 4**
Investment Basics, Meaning of Shares, Debentures, Bonds and Mutual Funds, how to invest in shares, debentures and bonds, investment in mutual funds, investment in real estate and gold, portfolio selection and management.

Unit 5
Consumer Credit: housing and automobile buying decisions, Consumer Loans, Agricultural credit, Chit Funds, Introduction to Income Tax, various heads of income, deductions allowed to individuals, planning the tax strategies.

TEXTBOOKS:

REFERENCE BOOKS:
1. Lawrence Gitman – Personal Financial Planning, Cengage Learning
2. Jeff Madura – Personal Finance, Pearson Education Evaluation

Pattern – R.13 & R.16

21COM644 RETAIL MANAGEMENT 2103
Course Objective: To provide a basic understanding about the different aspects of retail management.

Course Outcomes

<table>
<thead>
<tr>
<th>CO1</th>
<th>Knowledge on retail environment of India</th>
</tr>
</thead>
<tbody>
<tr>
<td>CO2</td>
<td>Insight about retail consumer behaviour</td>
</tr>
<tr>
<td>CO3</td>
<td>Understanding of various trends in the retail sector</td>
</tr>
<tr>
<td>CO4</td>
<td>Knowledge regarding measurement of retail business performance</td>
</tr>
<tr>
<td>CO5</td>
<td>Application of technology in retail sector for better services to consumers</td>
</tr>
</tbody>
</table>

Unit 1

Unit 2
Retail market segmentation – meaning and benefits – criteria for effective market segmentation – dimensions for segmentation – retail location – importance of location decision – types of retail location – site selection analysis – retail location theories.

Unit 3

Unit 4

Unit 5
Relationship Marketing in Retailing: Management of Relationship, Evaluation of Relationship Marketing, Relationship, Marketing Strategies, Retail Research and Retail Audits.

TEXT BOOKS:
2. Gibson G Vedamani – Retail Management, Jaico Publishing House

REFERENCE BOOKS:
1. Pradhan – Principles of Retail Management, Tata McGraw Hill
2. V Gopal - Retail Management: An Introduction, ICFAI University Press

21COM645 Strategic Financial Management (3 Credits/ 2-1-0)

Course Objective: This Course deals with the knowledge of advanced strategic concepts in financial management followed in India.

Course Outcomes

| CO1  | Develop skills in strategic decision making |
| CO2  | To know statement on financial management practices |
| CO3  | To acknowledge the different concepts followed in financial management area |


Unit-II : Corporate Valuation: Concept of Value; Value Creation through Required Rate of Return – NPV and IRR Approach; Book Value of the Corporate Entity – Intrinsic Value; Adjusted Book Value of the Corporate Unit; Current Market Valuation Model; Cost
Theory of Valuation; Earnings Theory of Valuation; The Gordon Model of Valuation; Discounted Cash Flow Model.


Unit-IV : Corporate Merger and Takeover : Mergers-Concept and Types; Reasons for Merger; Legal Aspects of Merger; Merger Exchange Ratio; Evaluating a Merger-Capital Budgeting Framework; Corporate Takeover-Concept of Friendly and Hostile Takeover; Takeover Regulations in India; Takeover Defence Mechanism.

Unit-V : Managing Corporate Sickness and Corporate Restructuring : Concept of Corporate Sickness; Sickness Scenario in India; Causes of Sickness; Symptoms of Sickness; Predicting Sickness-Financial Ratios and Altman Model; Reorganisation for Growth-Stifled Corporate Entity – Share Buyback, Divestiture, Sell-Offs, Spin-Offs and Equity Carve-Outs; Distressed Restructuring-Voluntary Settlements and DIP Financing for Reconstruction; Formulating Revival Plan.

Reference:


21COM646 SUPPLY CHAIN MANAGEMENT AND LOGISTICS 2103
Course Objective: To provide an understanding on the different aspects of supply chain management and logistics
Course Outcomes

| CO1 | Understand the concept of Supply Chain Management and Logistics |
| CO2 | Identify different elements of Supply Chain Management |
| CO3 | Understand the inventory management techniques and functions of warehousing |
| CO4 | Knowledge on different modes of transport |
| CO5 | Identify the forms and process of material handling and packing |

Unit 1

Unit 2

Unit 3

Unit 4

Unit 5
Protective packing – forms of protective packing – packaging policy Order processing – concept and objective – materials handling – basic materials handling considerations.

TEXT BOOKS:
2. Sunil Chopra, Peter Meindl – Supply Chain Management – Strategy Planning and Operation, Pearson Education

REFERENCE BOOKS:
2. Janat Shah – Supply Chain Management: Text and Cases, Pearson Education
3. Bhattacharya – Logistics Management, S. Chand


21CSA633 CYBER LAWS 2103

Course Objectives: Information technology explicitly includes the information, the technology that carries the information and the law which cumulatively deals with all the information carried. The rapid growth of technology has raised immense challenges for technicians and governments; since large number of legal issues remains unanswered. With growing dependency on Information Technology, there is ever growing threat of
vulnerability to cyber-crimes. Hence, awareness of cyber laws and cyber security is
needed for all those who make of ICT in their personal as well as professional world. This
course will highlight the features of ICT and the regulatory framework for preventing
cyber-crimes in India and at International level.

Course Outcomes

| CO1 | Understanding about the laws governing cyberspace and the role of Internet Governance in framing policies for Internet security |
| CO2 | Knowledge on different types of cybercrimes and analyse legal frameworks of different countries and organisations to deal with these cybercrimes |
| CO3 | Understanding about the importance of jurisdictional boundaries and identify the measures to overcome cross jurisdictional cyber crimes |
| CO4 | Ability to identify intellectual property right issues in the cyberspace and design strategies to protect intellectual property |
| CO5 | Understanding about how to assess the legal issues with online trading, and analyse applicable e-contracting, e-commerce, e-governance and taxation regulations and familiarise with the fundamentals of Information Technology Act 2000, UNCITRAL Model Law and EU Convention on cyber crime |

Unit 1

Unit 2
Significance and scope of cyber law, Cyber jurisprudence in India and at International level, EDI, UNCITRAL Model Law, EU Convention on Cyber Crimes, Salient features of Information Technology Act 2000, Authorities under the Act, Enforcement powers, Overview of offences and penalties.

Unit 3
E-commerce Laws in India: Digital/ electronic signatures related provisions in Indian law, Ecommerce provisions in Indian law, E-governance, concepts and practicality in India, Etaxation issues, E-contracts and validity, Cyber Tribunal and Appellate Court.

Unit 4
Intellectual Property Rights Perspectives: concepts of trademarks and domain name related issues, Perspectives related to copy right law, patent law.

Unit 5
Cybercrimes and Investigation Procedures: Constitutional & Human Rights Issues in Cyberspace, Freedom of Speech and Expression in Cyberspace, Right to Access
Cyberspace – Access to Internet, Right to Privacy, Right to Data Protection, Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/ Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Cyber Torts, Cyber Defamation, Major Types of Civil Wrongs under the IT Act 2000, Jurisdictional Issues in Indian Law, Dispute Resolution.

REFERENCES BOOKS:
3. Verma S, K, Mittal Raman, Legal Dimensions of Cyber Space, Indian Law Institute, New Delhi


21CSA634 DATABASE MANAGEMENT SERVICES 2103

Course Objective: The main objective is to provide the students understanding about fundamental concepts of database management system.

Course Outcomes

| CO1 | Master the basic concepts of DBMS like data independence and three schema architecture. |
| CO2 | Be familiar with the CODD's rules and E-R Model and also have clear picture about the structure of the relational databases. |
| CO3 | Master the concept of normalization and different types of normalization. |
| CO4 | Be familiar with the basics of query evaluation techniques and query optimization and also to get a clear picture about transaction processing. |
| CO5 | Master the basics of SQL and construct queries using SQL and also write programs using PL/SQL. |

Unit 1

Unit 2

Unit 3
Hierarchical Data Model - The IMS Database System - Network Data Model – Normalization - Functional Dependency.

Unit 4

Unit 5

TEXTBOOKS:

REFERENCE BOOKS:
1. C.J. Date – Introduction to Database Systems, Narosa Publishing

Ivan Bayross – SQL, PL