

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE
(AUTONOMOUS),
POONDI, THANJAVUR DIST.**

**Question Pattern for UG and PG Programmes for students to
be admitted during 2014 – 2015 and afterwards**

Total Marks: 75

QUESTIONS PATTERN

**SECTION – A
(Question 1 to 10)**

10 x 2 = 20 Marks

1. Short Answer Questions
2. Two Questions from each units (All are answerable)

**SECTION – B
(Question 11 to 15)**

5 x 5 = 25 Marks

1. 5 Paragraph type questions with "either / or" type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C
(Question 16 to 20)**

3 x 10 = 30 Marks

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	14P1CMC1	CUSTOMER RELATIONSHIP MANAGEMENT	6	4

Objective:

- To make students gain expect knowledge in the customer Relationship Management.

Unit I:

Customer Relationship Management – Introduction – Definition – Scope – Advantages – Relationship Marketing – emergence of relationship marketing – distinction between Traditional Marketing and Relationship Marketing - six markets models.

Unit II:

Insight into e- CRM – Different levels of e- CRM – CRM Business Transformation process – Five core Areas of Business Transformation – Planning for Transformation – CRM Business cycle – CRM implementation – CRM call center.

Unit III:

Customer Loyalty – Definition – Advantages – Framework for customer Loyalty – Types of customer Loyalty – Supplier Loyalty – Types of Customer Behaviour – Features of Loyalty schemes.

Unit IV:

Approaches to monitoring and control – The balanced scorecard approach – RM – orientated scorecard measures – measures of relationship success – Relationship level monitoring – controlling service quality – Hard control techniques – soft control techniques.

Unit V:

Technology for Relationship Marketing – Technology charges – Criteria for Creating value for customers – Categories of Goods and Services – capabilities – Cost, Profitability and value – charge of relationship – customized CRM.

Reference:

1. Customer Relationship Management – Paul Greenbery. Tata Mcraw Hill Education Private Ltd.
2. CRM – R.K. Sugandhi – New Age International Publishers.
3. Marketing successfully – Professional Perspective – A. NAG. MAC MILLAN INDIA Ltd.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	14P1CMC2	Core: ACCOUNTING FOR MANAGEMENT	6	5

Objective:

- To make students expect knowledge of the techniques of management Accounting including the use of various financial tools as aids to decision making.

Unit I:

Management Accounting – functions- Decision making skill – Characteristics – importance – Elements – factors in effective decision making -Reporting to management – Essentials of an ideal report – Principles of a good report – Types of reports.

Unit II:

Ratio Analysis – working capital Management – Receivable Management Inventory Management – Management of cash.

Unit III:

Capital Budgeting – Meaning – Importance – Factors – Methods – Pay back period method – Net Present value – Accounting rate of return – Internal rate of return – Profitability index.

Unit IV:

Managerial Applications of marginal costing – Pricing decisions – profit planning make or buy decisions – selections of suitable sales mix – Determination of optimum level of activities – Evaluation of performance.

Unit V:

Budget and Budgetary control – characteristics – objectives – Advantages – Production Budget – Purchase Budget – Sales Budget – Flexible Budget – Zero base Budgeting.

Problem : 60%

Theory : 40%

Reference Books:

1. Decision Making – Madhurima Lall S. Chand
2. Management Accounting – R.S.N. Pillai V. Bagavathi S. Chand
3. Management Accounting – Shashi K. Gupta R.K. Sharma – Kalayani.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	14P1CMC3	Core: TOTAL QUALITY MANAGEMENT	6	4

Unit I:

Total quality Management – Definition – Characteristics – concepts – Quality in services sector – Leadership in TQM system - principles – Elements – Benefits – Barriers to TQM implementation – Quality statements

Unit II:

Strategic planning – Process – Total quality policy – Seven Tools of quality – Quality control – Deming’s points of quality management – steps to implement TQM – Integrated TQM.

Unit III:

Total quality model – Enables for total quality – quality responsibilities – Archiving total commitment to quality supportive Leadership – Quality circle – Objective – Concept – Structure – Benefits – Limitations.

Unit IV:

Quality Education, process, quality system – quality objectives and quality policy – quality planning – quality information feedback – Bench marking – Objectives – Types – Quality functions deployment – process.

Unit V:

Strategic choice of markets, and customers maintaining competitive advantage – Designing process and products for quality - the Role of ISO 9000 -series of quality system standards. Pitfalls in operationalising total quality – Auditing for TQM.

Reference Books:

1. Total Quality Management – Dr. V. Jayakumar and Dr. R. Raju – Lakshmi Publications, Chennai.
2. Total Quality Management – Dr. N. Ramachandran, Prof. V.R. Vivekanandan, Prof. C. Vimala and D. Umamakeshwari.
3. Total Quality Management – PN. Mukherjee PHI learning PVT Ltd.,
4. Total Quality Management – Text and cases by B. Janakiraman and RK. Gopal, PHI learning PVT Ltd.
5. Total Quality Management – SK. Mandal Vikas Publish House PVT Ltd.,
6. Total Quality Management – James R. Evans, India Edition, Cengage learning.
7. Principle of Total Quality, Vincent K. Omachonu Joel E. Ross, CRC Press distributed by Ane books PVT Ltd., www.anebooks.com

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	14P1CMC4	Core: HUMAN RESOURCE MANAGEMENT	6	5

Objective:

- To familiarize, the students with the, functions and emerging trends in HRM.

Unit I:

Human Resource Management – Concept and Nature – Objectives, importance and scope – HRM in India – Evolution, Growth and Environment- Emerging Trends- Functions of HRM- Organization of personnel department- status of personnel manager.

Unit II:

Human Resource Planning – concept-objectives - need and importance – Uses and methods of Job analysis - job description and job specification – Job evaluation- Job rotation- Recruitment- Meaning – Process – sources and techniques- Selection.

Unit III:

Training and Development of Human Resource – Importance – objectives and methods of Training- Executive Development- Importance – methods and principles- Career planning- process and guidance- advantages and limitations- Career development.

Unit IV:

Compensation- influencing factors- types of wages- wage payments- objectives – principles – methods- incentive plans and profit sharing- types – advantages and limitations- Essentials and sound incentive plans – Morale and productivity.

Unit V:

Performance Appraisal- Industrial relations in India – Health – Safety – Welfare – Social security – Workers’ participation in Management.

Reference:

1. C.B. Gupta – Human Resource Management.
2. P.C. Tripathi- Human Resource Management
3. Subbarao- Human Resource Management.
4. K.K. Ahuja – Personnel Management.
5. Flippo E.E. – Personnel Management

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	14P1CMEL1A	Major Elective DIRECT TAXES	6	4

Objective: To understand the basic concepts of direct tax and planning.

Unit I:

Income Tax Act 1961 – Concept of Income – Residence and Tax Liability – Incomes exempt from Tax – Computation of Income under Salaries – Income from House Property.

Unit II:

Computation of Income from Profits and Gains of Business or Profession – Income from Capital Gains – Income from Other Sources.

Unit III:

Aggregation of Income – Set off and Carry Forward of losses – Deductions from Gross Total Income.

Unit IV:

Assessment of Individuals – Hindu Undivided Family – Firms – Association of Firms – Companies.

Unit V:

Income Tax Authorities – Procedure for Assessment – Collection of Tax – Recovery of Tax and Refunds – Settlement Commission.

Text Book for Reference:

1. Income Tax Law and Practice, V.P.Gaur., D.B.Narang
2. Income Tax Law and Practice, Puja Gaur, Rajeev Puri – A.Murthy.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	14P1CMEL1B	Major Elective PROJECT MANAGEMENT	6	4

Objective:

- To facilitate the students in enriching knowledge on the Nature, scope and process of Project Management

Unit I:

Concepts of Project Management: Project – Meaning – Nature – Types of Project; project life cycle; Project management – nature and scope of project management; Project management as a profession; Role of project manager.

Unit II:

Project identification and formula: Project environment – identification of investment opportunities – project screening – Prefeasibility study – project selection; project formulation – stages in project formulation – sages in project formulation; project report preparation; planning Commission’s guidelines for project formulation.

Unit III:

Project Appraisal: Objectives, essential of a project methodology – Market appraisal – Technical appraisal – Financial appraisal – Commercial appraisal – Managerial appraisal – Social Cost Benefit Analysis.

Unit IV:

Project planning and Scheduling: objectives – Process of planning – components of good planning – project designing and project scheduling and time estimate – Estimation of cost of project and means of financing.

Unit V:

Project Execution and Administration: Project contracting: Contract pricing, Types – Project organisation: Forms of organisation; Project direction; Project communication; Project coordination; Factors influencing effective project management – project over runs: Causes, Types and effects of over runs – Project Control: Control techniques – PERT, CPM: - Project review – project audit.

Text Books:

1. Prasanna Chandra, : Project Preparation, Appraisal and Implementation Tata McGraw Hill Delhi 1978
2. Chaudhary, S: Project Management Tata McGraw Hill Delhi
3. N.P. Agarwal, B.K. Mishra Project Management, Ramesh Book Depot, Jaipur 2006.

Reference Books:

1. Pitale, T.L: Project Appraisal Techniques, Oxford and IBH. Publishing Private Ltd., New Delhi 1982.
2. Timothy, D.R. and W.R. Sewell:Project Appraisal and Review, Macmillan, India.
3. Liittle I.M.D. and Mirrles JA: Project Appraisal and Planning for Developing Countries, London Heinemann Education Books. 1974
4. Dennis Lock, Project Management Wildwood House LTd., 1986
Handbook of P.M. jaico Publishing House, Mumbai 1997

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	14P2CMC5	Core: RESEARCH METHODOLOGY	6	5

Objective:

- To make the students to gain knowledge of different aspects of Research Methodology at different stages i.e., from the identification of the problems and upto preparing the report of the research study.

Unit I:

Nature of social Research – meaning – objectives and scope of research – Types of Research – case study – survey Research – Criteria of good research – Research Process – Identifying a Research Problem.

Unit II:

Formulating research problem – Literature review – Hypothesis – types, sources and qualities of a good hypothesis – Research design – Components – significance of research design.

Unit III:

Sampling – methods and choice of sampling procedure – advantages and limitations – sampling error and non-sampling error.

Unit IV:

Data Collection – Primary data and Secondary data– Methods of collection of data – Questionnaire and schedule – check lists-pre-test and pilot study – Processing and Analysis of data tools and techniques (Theory only) – Editing, coding and interpretation of data.

Unit V:

Report writing – steps in writing report – types of reports – Contents of report-style of reporting- Precautions for writing research report- Foot note – reference and Bibliography.

Reference Book:

1. D. Amarchand, Research Methods in Commerce.
2. C.R. Kothari, Research Methodology.
3. G.C. Pattanshetti, An introduction to Research Methods in Social Science.
4. ORK – R.M. and Social Science.
5. Tripathi - Research Methodology, Sultan Chand.
6. P. Sravanavel, Research Methodology.
7. P. Ravilochana, Research Methodology.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	14P2CMC6	Core: COMPANY LAW	6	5

Objective:

- To make the students to gain expert knowledge in the field of various corporate bodies functioning Under Indian Company Law.

Unit I:

Joint Stock Company- Meaning- Definition- Special features- kinds- distinction between private and public companies- privileges of private companies- conversion of private into Public companies.

Unit II:

Formation of a company- role of promoters- certificate of incorporation- certificate of commencement of business- Memorandum of Association (M.A) – Meaning – contents- Doctrine of Ultra vires- Articles of Association (A.A)- Differences between M.A and A.A constructive notice- Doctrine of indoor management.

Unit III:

Prospectus- Contents- statement in lieu of prospectus- share capital- Allotment of shares- Transfer and transmission of shares- Voting rights- Debentures – kinds- Redemption- borrowing powers of the company.

Unit IV:

Company Directors- Appointment-rights – duties – Qualification - disqualifications and removal. Company meetings- kinds- quorum- principles of majority rule- protection of minority interest- prevention of oppression and mismanagement- Rule in Foss VS Harbottle case- its exception.

Unit V:

Winding up- Meaning- modes of winding up- Petition- Liquidator- appointment- duties, powers and liabilities- Committee of inspection- Effects of winding up.

Reference:

1. Company Law- Shukla & Glushan
2. Company Law- N.D. Kapoor.
3. Indian Company Law- Aratra Singh; N.D. Kapoor; Datta.
4. Guide to companies Act, 1956: A. Ramaiya
5. Company Law: P.P.S. Gogna.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
II	11P2CMC7	Core: E-BUSINESS	6	4

Objective:

- To make the students gain expert knowledge of fame work of E-Business.

Unit I:

Linking Today's Business with Tomorrow's Technology – Defining e-Business: Structural Transformation-Challenging Traditional Definitions of Value-Engineering the End-to-End value stream-Business webs-Havesting the partnerships-Business Core competencies-Creating the New Techno enterprises: Integrate, Integrate-Needed: A new Generation of E-Business Leaders-Tends driving e-Business-Customer-Oriented Trends-e-Service Organizational Trends-General Technology Trends-What these 20 trends have in common.

Unit II:

e-Business pattern : The structural foundation- The e-Channel pattern-the click-and – Brick pattern – The e-Portal pattern-The e-Market marker pattern- The pure-E "Digital Products" Pattern-The race to create novel –Business designs-Step1: self-Diagnosis- Step2: Reverse the value chain-Step3: Choose a focus-Step4: Executive flawlessly- Lessons from e-Business design.

Unit III:

Trends driving e-Business Architecture – Problem caused by lack of integration – The New era of cross-functional apps-e-Business architecture-Integrated application frameworks.

Unit IV:

The Basics of customer relationship management – The New CRM architecture: Organizing around the customer-Integration requirements of the Next-Generation CRM infrastructure-Next generation CRM trends-A roadmap for managers – The basics of selling-chain management- Business forces driving the needed for selling-Chain management-technology forces driving the needed for selling-chain management-the Universal business problem: Managing the order acquisition process-Elements of selling-Chain infrastructure – He Basics of enterprise resource planning –ERP implementation: Catching the bull by the horns –ERP architecture and toolkit Evaluation.

Unit V:

Roadmap to moving your company into e-Business-Setting the stage for e-Blueprint planning-Basics phases of e-Blueprint planning-Communicate, Communicate, Communicate- The serious of e-Business blueprint planning.

Book References:

1. E-Business 2.0 Roadmap for success-Ravi Kalakota and Marcia Robinson-Pearson education –Law price edition.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	14P2CMC8	Core: OPTIMIZATION TECHNIQUE	6	4

Unit I:

Operation Research - Introduction - Nature - characteristics features - Applications - uses and limitation - Formulation of LP.P and Graphical method only - Transportation problem.

Unit II:

Assignment problem - Project scheduling by CPM / PERT - finding Critical path Method - PERT Calculation.

Unit III:

Bisection method - The method of false position - Newton Raphson method.

Unit IV:

Interpolation: Newton's divided difference interpolation - Lagrange's interpolation - R.K 2nd order and 4th order.

Unit V:

Sampling & large sampling test: Null hypothesis - Alternative hypothesis - error in sampling - test of significance for single proportion and difference of proportion - test of significance for single mean and difference of means.

Book References:

1. Operation Research: Problem in OR-P.K. Gupta & Manmohan.
2. Numerical methods in Science and Engineering Dr. M.K. Venkatraman
3. Fundamentals of Mathematical Statistic - S.C. Gupta and V.K. Kapoor.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	14P2CMEL2A	Elective: TOURISM MARKETING	6	4

Unit I:

Tourism – Historical dimensions – Travel in pre-historic times – Middle Ages – early pleasure travel – Development of early transportation system – Development of modern Transport system – Tourism in Thanjavur District.

Unit II:

Tourist Accommodation – Emergence of Hotel – Types – Supplementary Accommodation – Travel agency – Profile of modern Travel Agency – Setting up of a Travel agency.

Unit III:

Tourism Planning – co-ordination – Planning process – Environmental Planning – Importance – Economic, Social and cultural impact of Tourism.

Unit IV:

Marketing for Tourism – Evolution – Mass Production and the markets – Tourist product – Tourist marketing mix – Marketing communication – Tourist publicity and media.

Unit V:

Tourism in India – organisation and development – Tourist information offices – overseas Tourist offices – Department – Present Position – (Tour visit visiting of important industrial and Business places - Practical submission of report).

Book References:

Tourism Development principles and practices – A.K. Bhatia by Sterling publishers private Ltd, New Delhi.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	14P2CMEL2B	Elective: PRODUCTION MANAGEMENT	6	4

Objective:

- To make the students to gain expert knowledge in Production management.

Unit I:

Production Management – Nature of Production Management– objectives– importance of production Function – Scope. Production System – Classification of Production System – Types of Production.

Unit II:

Production Planning – Strategic – Tactical – operational level – Man power planning – objectives – process – Advantages – Dispatching – Progressing.

Unit III:

Supply Chain Management – Role of supply chain – Drivers – Aggregate Planning – Enterprise Resource planning – Evolution – Need Benefits – package Selection.

Unit IV:

Quality Management:

Quality strategy – Factors controlling quality – impact of poor quality – quality characteristics. Quality cost – classifications – quality control – objectives – steps.

Unit V:

Value Engineering:

Origin – meaning – value analysis and value engineering – uses of value engineering – difference between value engineering and cost Reduction techniques – Step in value Analysis – Principles.

Reference Books:

1. Production and Operation management by RAYMOND R. MAYOR wiley Estern Ltd.
2. Productio Operation management by Goyel B.S. Sultan chand & Sons.
3. Production inventory system – buffs & Miler, Rand and Mc Nally & Co Ltd.
4. Modern Production Operation management by buffa 7th E.S. – Edition wiley Eastern Ltd.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	14P3CMC9	Core: ADVANCED FINANCIAL MANAGEMENT	6	4

Objective:

- To make the students to gain expert knowledge in financial management.

Unit I: Financial Planning

Financial plan – Meaning – Objectives – Characteristics – Consideration in formulating financial plan – Steps in financial planning – Fixed capital – Importance – Estimation of fixed capital – Requirements – Factors – Estimation of intangible assets requirements – Limitations of financial planning.

Unit II: Lease Financing

Leasing – Meaning – Types – Advantages – Limitations – Financial Evaluation – Present Value Method – Internal Rate of Return Method – Method of computing Lease Rentals – Accounting treatment of Leases.

Unit III: Mergers, Acquisitions and Restructuring

Merger – Reasons – Types – Legal Aspects – Valuation of firms – Forms of Financing a merger – Expansion – Forms – combination – Forms – Financial Restructuring.

Unit IV: Management Information System and Reporting

Management Information Systems – Elements – Types – Installation – Report – Meaning – Objects – Requirements – Kinds – Management Reporting – Methods – Reporting Systems – Principles – Process.

Unit V: Recent Developments in Financial Management

Capital Asset Pricing Model (CAPM) – Asset pricing implications – Limitations – Capital Market Line (CML) – Security Market Line (SML) – International Financial Management – Meaning – Importance – Merits – Functions.

Text Book for Reference:

Financial Management Theory and Problems – Shashi K. Gupta R.K. Sharma

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	14P3CMC10	Core: ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT	6	5

Unit I:

Entrepreneur – concept – Characteristics – functions - Types – Intrapreneur – Entrepreneurship – concept – Growth – Role – Women Entrepreneurship – concept – functions – growth – problems – rural Entrepreneurship.

Unit II:

Entrepreneurial motivation – Theories - Motivation factors – Achievement motivation – Entrepreneurship Development Programmes – Need – objectives – course contents and curriculum of EDPs – phases – Evaluation.

Unit III:

Project identification and selection – project formulation – project report – meaning – significance contents – formulation – Guidelines- specimen – project appraisal – concept – methods.

Unit IV:

Small scale industries- meaning – objectives- importance – scope – Rule – problems – incentives and subsidies- - institutional support to small Entrepreneurs – NSIC – SIDO – SSIB – SSIC – DIC – TCO.

Unit V:

Taxation benefits to small scale industry – Need for tax benefits – Tax Holiday – Depreciation – Tax concession in rural areas – in back ward areas – Government policy for small scale Entrepreneur – Government support to small scale enterprises living five year plans.

Book References:

1. Entrepreneurship Development, Principles, Policies and Programmes – P. Saravanavel.
2. Developing Entrepreneurship – Rao T.V. & Udai Pareek.
3. Entrepreneurial Development – C.B. Gupta, Sultan chand & Sons.
4. Entrepreneurial Development – in India – Sultan Chand & Sons.
5. Entrepreneurship & Small Business Management – Dr. S.S. Khanka – Sultan Chand & Sons.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	14P3CMC11	Core: ADVANCED COST ACCOUNTING	6	5

Objective:

- To make the students to gain expert knowledge of costing systems and methods.
- To train the students the way of solving problems.
- To make the students understand the conceptual frame work and practice of variance analysis.
- To impact high level of academic level knowledge.

Unit I:

Cost accounting as an aid to management – ideal costing system – installation of costing system – cost Unit – cost center – cost sheet tender and quotation.

Unit II:

Pricing Material issues – stock levels – EOQ – LABOURCOSTING, OVERHEADS – Allocation – Apportionment – Reapportionment and absorption.

Unit III:

Process costing – Inter process profits – Equivalent Production – Joint products and by products – operating costing, contract costing, job costing- batch costing- service costing.

Unit IV:

Reconciliation of cost and financial accounts.

Unit V:

Cost Audit – Objective – Cost Control – Elements – Techniques – Cost reduction – Programmes – Essentials of Success of cost reduction Distribution between cost control. Cost reduction – value added concept – meaning, uses – classification – methods of calculating the added value – standard costing – variance analysis.

Reference:

1. S.P. Iyengar, Cost accounting – Principles and Practice.
2. S.P. Jain and Narang, Cost Accounting.
3. N.K. Prasad, Principles and practice of Cost Accounting.
4. M.L. Agarwal, Cost Accounting, Theory and practice.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	14P3CMC12	Core: FUND MANAGEMENT IN COMMERCIAL BANKS	6	4

Objective:

- To give insights to the students about the concept of fund and its management Practice with respect to Banking Organisation.

Unit I:

Fund Management – Nature – Scope – Allocation of funds – Misallocation of funds Committee Norms – Management of capital Funds in Commercial Banks; Meaning and function of capital funds; Necessity of adequate capital funds; Standard to measure capital adequacy; Present position in India with respect to capital adequacy.

Unit II:

Management of Reserves: Nature and purpose of primary reserves; Legal reserves-nature and function; Working reserve-nature and function; cash management in commercial banks. Secondary Reserves: Nature and function of secondary reserves; factors influencing secondary reserves; Estimation and management of secondary reserves.

Unit III:

Management of Bank Deposits: Relevance of marketing approach to deposit mobilization in banks; Concept of bank marketing; Formulating marketing strategies for commercial banks-opportunity - analysis, target market, competitive positioning; Implementing marketing strategy.

Unit IV:

Management of Bank Loans: Characteristics of commercial loans: Loan policy in a commercial bank, evaluating loan application – credit information, credit analysis, credit decision; Priority sector and lending policies of commercial banks in India.

Unit V:

Management of Bank Investments: Nature and principles of security investment of commercial banks; formulating investment policy; Volume and pattern of investment - Structure and pattern of income and expenditure in commercial banks in India.

Reference:

1. Jadhav, Narendra: Challenges to Indian Banking ed. Macmillan, New Delhi
2. Joel, Bessis; Risk Management in Banking John Wiley.
3. Sinkey, Joseph F, Jr: Commercial Banks Financial Management, Prentices Hall Delhi.
4. Smith, T.R Fire Insurance Theory & Practice, Stone & Cox.
5. Turner, H.S. Principles of Marine Insurance, Store and Cox.
6. S. Singh Yogesh Singh, Risk Management in Banks, Excel Books, 2008
7. Bharati V. Rathok, Indian Financial System, Pearson Edn. 2006.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	14P4CMC13	Core: ADVANCED ACCOUNTING	8	5

Unit I:

Departmental Accounts - purpose - Allocation of expenses - Calculation of Purchases- Inter Departmental Transfers. Insurance claims - meaning- Loss of stock- Loss of Profits.

Unit II:

Insolvency Accounts - meaning statement of Affairs - Deficiency Account - Insolvency of an individual - Insolvency of firm - Hire purchase and instalment systems.

Unit III:

Packages and containers - Need - Accounting treatment - Returnable Containers - Non - returnable containers - container stock account - containers suspense account - containers Trading Account. Voyage Accounts - Need - Various terms used - Account Preparation - Farm Accounting.

Unit IV:

Amalgamation - Absorption - External Reconstruction - Alteration and Reduction of Share Capital

Unit V:

Inflation Accounting - Different methods - Miscellaneous Accounts - Investment Accounts - Brick Fields - Garage and motor car dealers.

Book for Reference:

1. Advanced Accountancy - R.L. Gupta and Radhaswamy.
2. Advanced Accountancy - Jain and Narang.
3. Advanced Accountancy - M.C. Shukla.
4. Advanced Accountancy - Pillai and Bhagavathi.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	11P4CMC14	Core: BRAND MANAGEMENT	5	4

Unit I:

Brand – Meaning – Definition – Essentials – Benefits – types of brand – Reasons for branding individual product – Advantages of branding – Development of branding – developing new ideas to branding.

Unit II:

Brand Mark – Functions of brand mark – kinds of brand name – Elements of branding – Brand identity – Brand images – Brand positioning – Brand Equity – Brand awareness.

Unit III:

Branding Strategy – Brand Strategy Decision – Branding challenges – Brand repositioning – Branding levels and Alternative – Brand loyalty strategy – Brand building strategy – Multi brand strategy – essential strategy.

Unit IV:

Branding techniques – local brand (VS) world wide brand – Brand association – Brand Protection – Brand Proliferation – Brand rejuvenation – Brand relaunch – Brand audit.

Unit V:

Brand Planning process – Functions – Advantages – Decoding brand images – scale for brand personality – Tools for brand communications – Brand Extension – images related brand Extension.

Reference Books:

1. Brand Management – Dr. Mahim sagar, Dr. Depalisingh
2. Marketing Management – Philip Kotler
3. Marketing Management – Biplabs Boss
4. Marketing Management – R.S.N. Pillai and Bhavathi

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	14P4CMC15	Core: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	7	5

Objective:

- To make the students understand the conceptual frame work underlying security Analysis and Portfolio knowledge. However knowledge of theoretical aspects only and not solving the problems is expected of them.

Unit I:

Investment – Meaning – Objectives – importance – Avenue – Features of Investment Programme – Process – Investment Vs Speculation – Investment Vs gambling.

Unit II:

Security valuation – approaches to Equity stock – Bond – Derivatives – Returns – Measurement, Risk – Classification, measurement.

Unit III:

Security Analysis – Fundamental Analysis – Economic - Industry – Company, technical Analysis – Dow theory – Chart Pattern – Efficient Market Hypothesis – Weak form – Semi strong form – Strong form.

Unit IV:

Portfolio Management – Nature – Scope – Objectives – Portfolio Analysis – Traditional Modern – Markowitz – Sharpe model – Capital market theory – Matrix approach Capital Assest Pricing Model. Portfolio Evaluation and Revision – Formula plan.

Unit V:

New issues Market – Functions – Mechanism of floating New Issues – Stock Exchange – Features – Functions – Role – Procedure for dealing in stock exchange – Demat Trading – SeBI – NSE Functions.

Book References:

1. V.S. Avadhani, Security analysis and Portfolio Management International Book House, New Delhi.
2. Dr. (Mrs.) Preeti Singh, Investment Management. Himalaya Publishing House.
3. Punithavathi Pandian, Security Analysis and Portfolio management.
4. R.M. Srivastava, Indian financial system.
5. J.C. Francis and S.H. Archer, Portfolio Analysis, Prentice Hall Inc., New Jercey.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	14P4CMEL3A	Major Elective: INDIRECT TAXES	6	4

Objective:

- To know the Tax structure of India.
- To make the students gain expert knowledge in the principles of Indirect Tax.
- To have practical knowledge about Indirect taxes.
- To follow suitable tax planning in Indirect taxes.

Unit I:

Tax Meaning - canons of taxation- objectives and Special features of Indirect taxes- Distinction between Direct taxes and Indirect taxes - Single point tax and Multipoint tax- Advalorem and Specific Duties.

Unit II:

The Central Excise Act 1944- The Central Excise- Tariff Act 1985- Excise duties- Meaning- Objectives - Concepts of goods- Excisable goods and manufacture- Valuation of Excisable goods- Exemption from Excisable goods- Excise and small scale industries- Excise and Exports.

Unit III:

The Central sales Tax Act 1956 - Objectives- Definition of Business, Dealer, goods, Declared goods- Sales and Deemed Sales- Taxation Turnover- Inter State sales- Intra state sales- Registration of Dealers- Forms C,D, & F

Unit IV:

Value added tax – Objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT– Assessment of VAT. Service Tax – Tax on different services- Rate of service Tax.

Unit V:

The Customs Act 1962 – the Customs Tariff Act 1985- Nomenclature- Customs Duties- Meaning – Objectives- Meaning of import Duties and export Duties- Different types of Customs Duties- Prohibition on importation and exportation of goods. Prevention of Illegal import and export.

Book References:

1. Dr. V. Balachandran, Indirect taxation, Sultan Chand & Sons, New Delhi.
2. Dinkar pagare, Business Taxation, Sultan Chand & Sons, New Delhi.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
IV	14P4CMEL3B	Major Elective MANAGEMENT INFORMATION SYSTEM	6	4

Objective:

- To make the students to gain expert knowledge in Management Information System.

Unit I:

Conceptual Foundation for Management Information System: An overview of Management Information System. Management Process and Information Systems: Nature and Implication of information Technology. Computer Hardware. Computer Software. Database Management System. Communication Technology and Enterprise – wide Computing. Contemporary Applications of Information Technology.

Unit II:

Developing Information Systems: Planning for Information Systems. Redesigning Organization. Approaches for System Development. System Analysis and Design. SYSTEM Implementation and Maintenance.

Unit III:

Transaction Processing and Support Systems : Transaction Processing Systems. Office Automation Systems. Decision Support Systems. Executive information Systems. Artificial Intelligence and Expert Systems.

Unit IV:

Quality Management:

Quality strategy – Factors controlling quality – impact of poor quality – quality characteristics. Quality cost – classifications – quality control – objectives – steps.

Unit V:

Information Resource Management, Security and Control: Managing Information Resources. Information Security and Cyber Laws. Control and Audit of Information System. Glossary. Bibliography. Name Index – Subject Index.

Reference Books:

Management Information System – L.M. Prasad and Usha Prasad.