



DEPARTMENT OF COMMERCE

M.COM

PROGRAMME OUTCOME

- PO 1:** Familiarize students with various techniques and practices in accounting.
- PO 2:** Development of managerial skills to face the changing business world.
- PO 3:** Apply analytical skills in research and business decisions.
- PO 4:** Equips the students with in-depth knowledge about organizational dynamics and Environment.
- PO 5:** Explores the avenues of investment and Finance.

PROGRAMME SPECIFIC OUTCOME (PSO)

- PSO 1:** Develop skills in preparation of accounting statements.
- PSO 2:** Develop knowledge on organization dynamics.
- PSO 3:** Understand marketing practices in service sector.
- PSO 4:** Develop the skills in application of Research methods.
- PSO 5:** Understand ethical issues and good governance practices.
- PSO 6:** Develop the skills of analysis and capability of making business decision.

**Subject Name: Advanced Corporate Accounting
and Accounting Standards**

Year : I

Subject Code: KDA1E

Semester : I

Unit 1: Advanced problems in share capital and debenture transactions including underwriter-valuation of goodwill and shares.

Unit 2: Acquisition, Amalgamation, Absorption and Reconstruction (internal and external) schemes.

Unit 3: Consolidated final statement of holding companies and subsidiary companies- inter-company holdings and Owings – treatment of dividends.

Unit 4: Statements for liquidation for companies

Unit 5: Basic postulates of accounting theory and generally accepted accounting principles and practices recommended by the ICAI- mandatory accounting standards (AS) issued by the ministry of corporate affairs (MCA)

Reference Books:

1. Gupta, R.L. &Radhaswamy , M, Advanced Accounting, Sultan Chand &Sons, New Delhi.
2. Jain, S.P & Narang, K.L., Advanced Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C. & Grewal, J.S, Advanced Accounting, S. Chand & Co., New Delhi.

COURSE OUTCOME

CO1: Solve the Problems in Share capital, Debentures, Valuation of Goodwill

CO2: Apply the procedures Acquisition, amalgamation, Absorption and Reconstruction

CO3: Compare the Holding and Subsidiary companies procedures & process.

CO4: Compute Liquidation

CO5: Recollect Accounting Principles and practices recommended by ICAI and apply in Problem solving.

Subject Name: Financial Management
Subject Code: KDA1B

Year : I
Semester : I

Unit 1 : Functions Of Manager- Methods And Sources Of Raising Finance- Sources Of Short Term And Long Term Finance- Critical Appraisal Of Different Securities And Bonds As Sources Of Finance- Equity Shares – Convertible And Non-Convertible Debentures- Preferred Stock- Objectives/Goals Of Finance Function – Financial Decisions-Investment Decision- Importance Of Financial Planning- Problems In Financial forecasting

Unit 2: Capital Structure Decision- Traditional and Mm Approaches- Current Views – Determinants – Capital Structure- Overtrading-Over and Under Capitalization –Leverage Analysis EBIT Analysis.

Unit 3: Cost of Capital Measurement WACC – MCC and Value of the Firm Influencing Dividend Policies If Firm- Dividend Relevancy – Company Law Provisions On Dividend Payment.

Unit 4: Investment decision- risk- required rate of return- estimating cash flows- present value of cash flows- evaluation of alternative investment proposal- sensitivity analysis-stimulation- decision making under condition of risk and uncertainty- inflation and investment decision.

Unit 5: Working capital management- working capital cycle- forecasting of working capital requirements- factors influencing working capital- different components- inventory- cash-receivables- credit policies- collection polices.

Reference Books:

1. Van Hotne J. Financial Management & Policy Pearson Education, Delhi
2. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill
3. West on and Brigham, Managerial Finance, New York, Holt Rinehart
4. I.M. Pandey, Financial Management, Vikas Publishing House
5. Babatosh Banerjee, Financial Policy and Management Accounting, Calcutta, The Work Press.
6. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
7. P.Periyasamy.P. Financial Management, Vijay Nicole Imprints Pvt., Ltd. Chennai

COURSE OUTCOME

CO1: Understand concepts of Financial Management

CO2: Enumerate the Capital Structure

CO3: Analyse Cost of Capital measurement

CO4: Evaluate Investment decisions process

CO5: Analyse Working capital management

Subject Name: Organizational Behavior
Subject Code: KDA1C

Year : I
Semester : I

Unit 1: Introduction to organizational behavior- meaning-elements- need—approaches-models-global scenario.

Unit 2: Individual behavior- personality-learning-attitudes-perception- motivation-relevance to organizational behavior-group behavior – group dynamics-group norms- group cohesiveness-their relevance to organizational behavior.

Unit 3: Organizational communication-meaning ,importances, process, barriers-methods to reduce barriers-principles of effective communication-stress-meaning-type-stress management.

Unit 4: Organizational dynamics-organizational effectiveness-meaning, approaches-organizational culture-meaning, significance-organizational climate- implication of organizational behavior.

Unit 5: Organizational change-Meaning Resistance to Change-Management of Change.

Reference Books:

1. Mishra – Organizational Behavior – Vikas Publishing House Pvt. Ltd.
2. Chandran – Organizational Behavior – Vikas Publishing Hours Pvt Ltd.
3. L.M. Prasad, - Organizational Behavior – 3rd Edition Reprint – Sultan Chand & Sons
4. Gupta. Shahi.K& Joshi Rosy Wahia, 2004 – Organizational Behavior – 1st Edition – Kalyani Publishers
5. Gregory Morrhead, Ricky V.Griffin – Organizational Behavior – Published by Bixtrantra
6. Chauhan R.K. – Organizational Behavior – Tamilnadu Book House.

COURSE OUTCOME

CO1: Identify the Approaches and models of Organizational behavior

CO2: Compare the Individual and group behavior in work place

CO3: Evaluate Organizational Communication effectiveness

CO4: Enumerate Organizational Dynamics and Climate

CO5: Analyse Organizational Change

Subject Name: Managerial Economics
Subject Code: KDA1G

Year : I
Semester : I

Unit 1: The scope and methods of managerial economics-risk- uncertainty and probability analysis- approaches to managerial decision making and theory of firm

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

Unit 3 :Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions ;production functions; cost- price-output relations-capital investment analysis-economics of size and capacity utilization input-output-analysis.

Unit 4: Market structure, pricing and output, general equilibrium. Product policy, rates, promotion and market strategy-adverting rates model-advertisement budgeting.

Unit 5: Pricing objectives-pricing methods and approaches-product line pricing-differential pricing-monopoly policy restrictive agreements- price discrimination-measurement of economic concentration- policy against monopoly and restrictive trade practices.

Reference Books:

1. Peterson, Managerial Economics 4th Ed. Pearson Education, New Delhi,
2. Spencer, M.H. : Managerial Economics, Text Problems and Short Cases
3. Mote and Paul : Managerial Economics TMH, New Delhi
4. SampatMokherjee, Business and Managerial Economics Calcutta New Central Book Agency
5. Dwivedi D N Managerial Economics, New Delhi Vikas

COURSE OUTCOME

CO1: Analyse Scope and methods of Managerial Economics

CO2: Apply Concept and tools of demand analysis

CO3: Enumerate Concepts in resource allocation

CO4: Evaluate Market Structure and Advertisement budgeting

CO5: Apply Pricing methods and approaches

Subject Name: Industrial Relations and Labour Welfare
Subject Code: KDABB

Year : I
Semester : I

Unit 1: Concepts- importance- industrial relation problems in the public sector- growth of trade unions- code of conduct.

Unit 2: Disputes – impact- causes- strikes- prevention – industrial peace- government machinery- conciliation- Arbitration- Adjudication

Unit 3: Concepts - objectives-scope- need – voluntary welfare measures- statutory welfare measures- labor- welfare funds- education and training schemes.

Unit 4: Causes of accidents – prevention – safety – provisions- industrial health and hygiene- importance- problems- occupational hazards- diseases- psychological problems-counseling- statutory provisions.

Unit 5: Child labour-female labour-contact labour –construction labour- agricultural labour-disabled-welfare of knowledge- social assistances- social security – implications.

Reference Books:

1. Mamoria C.B. and Sathish Mamoria, 'Dynamics of Industrial Relations', Himalaya Publishing House, New Delhi 1998.
2. Dwivedi, R.S. 'Human Relations & Organizational Behavior', Macmillan India Ltd., New Delhi, 1997.
3. Ratna Sen, 'Industrial Relations in India', Shifting Paradigms, Macmillan India Ltd., New Delhi, 2003.
4. Srivastava, 'Industrial Relations and Labour laws', Vikas 4th edition, 2000.
5. Venkata Ratnam C S, 'Globalisation and Labour Management Relations', Response Books, 2001.

COURSE OUTCOME

CO1: Enumerate Problems of Industrial Relations and Growth of Trade Union

CO2: Understand and solve Disputes

CO3: Evaluate Labour Welfare Measures

CO4: Analyse Industrial Accidents and Safety measures

CO5: Analyse Types of Labour

Subject Name: Advanced Cost and Management Accounting
Subject Code: KDA2A

Year : I
Semester : II

Unit 1: Installation Of Costing System – Records required to be maintained under the companies act – management control and information system – cost reduction and cost control techniques – control over wastages, scrap, spoilage and defectives

Unit 2: Costing methods – product costing – process costing – treatment of equivalent units- inter-process profit – JIT costing – Activity based costing

Unit 3: Budgets and budgeting control – Flexible budgets, Zero Based Budgets

Unit 4: Cost Volume Profit Analysis – Decision making – make or buy, own or lease, repair or renovate, changes vs. Status quo, sell or scrap, export vs. local sales, shutdown or continue. Responsibility accounting and Transfer Pricing – Measurement of Segment Performance

Unit 5: Financial Statement analysis – Ratio analysis – Funds/Cash flow statement

Reference Books:

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

COURSE OUTCOME

CO1:Analyse Cost Control and Reduction

CO2: Understand Costing Methods

CO3: Determine the Budgeting Control methods

CO4: Apply Cost Volume Profit analysis

CO5:Analyse Financial Statement analysis

Subject Name: Quantitative Techniques for Business Decisions
Subject Code: KDA2B

Year : I
Semester : II

Unit 1: Theory of probability – probability rules- Baye’s theorem- Probability distribution – Binomial, Poisson and Normal. Statistical decision theory – Decision environment – decision making under certainty and uncertainty and risk conditions – EMV, EOL and marginal analysis – value of perfect information – decision tree analysis

Unit 2: Sampling – Meaning of random sample – sampling methods – sampling error and standard error relationship between sample size and standard error Sampling distribution – characteristics – central limit theorem – estimating population parameters – point and interval estimates – estimating proportion, percentage and mean of population from large sample and small sample

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

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

Unit 5: Linear programming graphic and simplex models – maximization and minimization – transportation – Assignment.

Reference Books:

1. Richard I. Levin and David S Rubin, Statistics for Management, 7th Ed. Pearson Education New Delhi
2. Gupta, Statistical Methods, Sultan Chand
3. Johnson, Applied Multivariate Statistical Analysis 5th Ed, Pearson Education

COURSE OUTCOME

CO1: Understand Probability Theory

CO2: Analyse Sampling Techniques

CO3: Apply Testing Hypothesis, Chi-square, f-test

CO4: Comprehend Correlation and Regression

CO5: Apply linear programming

Subject Name: Marketing of Services
Subject Code: KDA2C

Year : I
Semester : II

Unit 1: Nature and classification of services – Characteristics of services and their marketing implications

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

Unit 3: Product support services – pricing of services – problems of quality – innovations in services

Unit 4: Marketing of financial services – nature – types – marketing of insurance – mutual fund – marketing for non-profits firms

Unit 5: CRM & Relationship Marketing - Customer Satisfaction

Reference Books:

1. Christopher Lovelock, Services Marketing, 4th Ed, Pearson Education
2. EG Bateson, Managing Services Marketing – Text and Readings, Dryden Press, Hinsdale III
3. Philip Kotler and Paul N Bloom, Marketing Professional Services, Prentice Hall, New Jersey
4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall
5. Helen Wodd Ruffe, Services Marketing, Macmillan India, New Delhi
6. Mary Ann Pezzallo, Marketing Financial Services, Macmillan

COURSE OUTCOME

CO1: Understand Classification of services and implications

CO2: Identify Marketing strategies for service firms

CO3: Understand Pricing of services

CO4: Understand Marketing of financial services

CO5: Identify Customer Relationship Marketing

Subject Name: Consumer Behavior
Subject Code: KDACB

Year : I
Semester : II

Unit 1 : The consumer behavior – Meeting changes and challenges perspectives towards the study of consumer behavior - Understanding about the dark side of the consumer – various consumer behavior models – consumer behavior and marketing strategy.

Unit 2 : Internal influences on consumer behavior – personality – self image and life style – consumer motivation – consumer involvement – consumer perception – consumer learning and knowledge – consumer attitude and change

Unit 3: External influences on consumer behavior – the influences of culture on consumer behavior – subcultures and consumer behavior – social class and consumer behavior – Social class and consumer behavior –reference groups and family – consumer influence and the diffusion of innovations.

Unit 4: The consumer decision process, prospect theory, heuristics, persuasion – consumer decision making processes – need recognition information search- consumer evaluation process – purchase decision – post purchase decision – Marketing strategies involved in each stage of the process.

Unit 5 : Family and household decision making – The role of reference group in purchase decisions – word of mouth (WOM) – Demographics and psychographics in consumer purchase decision of the consumer – global consumer and diffusion and innovations – consumer behavior and social marketing – consumer and public policy

Reference Books:

1. Leon G.Schiffman, Leslie Lazar Kanuk, “ Consumer Behaviour”, Pearson Education, New Delhi.
2. David L.Loudon, Albert J Della Bitta, “Consumer Behaviour”, McGraw Hill, New Delhi.
3. Jay D.Lindquist and M.JosephSirgy, “Shopper, buyer & Consumer Behaviour, Theory and Marketing application”, Biztantra Publication, New Delhi.
4. Sheth Mittal, “Consumer BehaviourAManagerial Perspective”, Thomson Asia (P) Ltd., Singapore.

COURSE OUTCOME

CO1: Identify Consumer Behavior models

CO2: Understand Internal Influences on consumer behavior

CO3: Describe External Influences on consumer behavior

CO4: Understand Consumer decision processes

CO5: Comprehend Family and household decision making.

Subject Name: Total Quality Management
Subject Code: KDAXA

Year : I
Semester : II

Unit 1: Introduction to Quality Control – Quality and Cost Considerations – Statistics and its Applications in Quality Control

Unit 2: Sampling Inspections in Engineering Manufacture – Statistical Quality Control by the use of Control Charts – Methods of Inspection and Quality Appraisal – Reliability Engineering – Value Engineering and Value Analysis

Unit 3: Theory of Sampling Inspection – Standard Tolerancing – ABC Analysis – Defect Diagnosis and Prevention

Unit 4: Quality Improvement: Recent Technique for Quality Improvement – Zero Defect – Quality Motivation Techniques – Quality Management System and Total Quality Control

Unit 5: Selection of ISO Model and Implementation of ISO 9000 – Human Resource Development and Quality Circles – Environmental Management System and Total Quality Control

Reference Books:

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

COURSE OUTCOME

CO1: Identify Quality and Cost considerations

CO2: Evaluate Statistically Quality Control

CO3: Understand Sampling Inspection

CO4: Identify Quality management System and total quality control

CO5: Understand ISO 9000 and environmental management system

Subject Name: Research Methodology
Subject Code: KDA3A

Year : II
Semester : III

Unit 1: Research-meaning and purpose- type of research- pure and applied, survey, and case study experimental, exploratory- research design- steps in selection and formulation of research problem-steps in research- review of literature.

Unit 2: Formulation of hypothesis- types, sources- testing- sampling techniques- sampling error and sample size.

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

Unit 4: Processing and analysis of data- editing- coding – transcription- tabulation- outline of statistical analysis-descriptive statistics-elements of processing through computers- package for analysis.

Unit 5: Report writing- target audience- types of reports- content of reports- style and conventions in reporting- steps in drafting a report

Reference Books:

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

COURSE OUTCOME

CO1: Understand Meaning of Research and research design.

CO2: Create Hypothesis and testing

CO3: Identify Methods of Data collection and pilot study

CO4: Develop Processing and Analysis of data and SPSS packaging

CO5: Apply Report writing and drafting of report

Subject Name: Knowledge Management
Subject Code: KDA3B

Year : II
Semester : III

Unit 1: Knowledge economy- technology and knowledge management- knowledge management matrix- knowledge management strategy- prioritizing knowledge strategies- knowledge as a strategic as a strategic asset

Unit 2: Knowledge attributes- fundamentals of knowledge formation- tacit and explicit knowledge- knowledge sourcing, abstraction, conversion and diffusion

Unit 3: Knowledge management and organizational learning, architecture- important considerations- collection and codification of knowledge- repositories, structure and life cycle- knowledge management infrastructure- Knowledge management applications- collaborative platforms

Unit 4: Developing and sustaining knowledge culture- knowledge culture enablers- implementing knowledge culture enhancement programs-communities of practice- developing organizational memory.

Unit 5: Knowledge management tools, techniques- Knowledge management and measurement- knowledge audit- knowledge careers- practical implementation of Knowledge management systems- case studies.

Reference Books:

1. Joseph M. Firestone and Mark W. McElroy, Butterworth – Hienemann, Key issues in the New Knowledge Management, KMCI Press.
2. Daryl Morey & others Knowledge Management – Classic and Contemporary works (Edited) Universities Press India Limited.
3. SheldaDebowski, Knowledge Management, John Wiley & Sons.
4. Sudhir Warier, Knowledge Management, Vikas Publishing House Private Limited.
5. Stewart Barnes Knowledge Management System Theory and Practice (Edited) Thomson Learning.
6. HolSapple Springer C W, Handbook on Knowledge Management (Edited)

COURSE OUTCOME

CO1: Understand Knowledge economy and Knowledge management strategy

CO2: Identify Knowledge Attributes

CO3: Understand Infrastructure of Knowledge Management and Applications

CO4: Develop Knowledge Culture

CO5: Comprehend Knowledge Management tools, techniques and knowledge audit

Subject Name: Fundamentals of information Technology
Subject Code: KDA31

Year : II
Semester : III

Unit 1: Introduction to computer- classification of digital computer system- computer architecture- number – compliments- logic gates- truth table- Boolean algebra- tables simplification of Boolean function.

Unit 2: Introduction to computer software-‘c’, DBMS, RDBMS- implementing number sorting, matrix addition, multiplication, palindrome checking, searching an element an array

Unit 3: MS-WORD-creating word document- editing text-adding and formatting numbers-symbols- getting in to print- MS-EXCEL- creating table using EXCEL- using tables and creating graphs- MS-ACCESS- planning and creating tables- forms- modifying tables- creating relational database- form design- reports- MS-POWERPOINT- preparing power point presentation for marketing products such as CREDIT CARD, newly introduced cosmetic items etc.,

Unit 4: Introduction of internet- resources of internet- hardware and software requirement of internet- internet service providers- creating and E-Mail account- sending and receiving messages with attachments to our friend’s account- multimedia and its application

Unit 5: Application software-accounting packages- statistical packages- preparation of financial statements and statistical analysis

Reference Books:

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

COURSE OUTCOME

CO1: Understand computer system and Boolean function

CO2: Understand the Computer Software: ‘C’, DBMS, RDBMS

CO3: Create MS Word, Power point

CO4: Use Internet and e-mail

CO5: Design Application software

Subject Name: Change Management
Subject Code: KDABC

Year : II
Semester : III

Unit 1: Nature, forces, types and models of organizational change –impact of change, transition management

Unit 2: Progress and challenges in organization change management- learning organization, role of politics

Unit 3: Motivating and enabling change, managing complex major changes effective change leader- mapping change- the culture web- cultural attributes to change- resistance to change

Unit 4: Mapping change- the culture web- cultural attributes to change- resistance to change

Unit 5: Systems approach to change, intervention strategy model, and total project management model

Reference Books:

1. Harigopal K, Management of Organizational Change – Leveraging transformation, sage Publications Pvt. Ltd., New Delhi.
2. Paton A.R, Mc Calman J, Change Management – a guide to effective implementation, Sage Publications Pvt. Ltd., New Delhi.
3. CarrK.D, Hard J.K.Tralant W.J, Managing the change process, Mc Graw Hill, Newyork

COURSE OUTCOME

CO1: Understand the Concepts and models of Organizational change

CO2: Identify the Challenges in change management and Learning organization

CO3: Understand the Motivating and Enabling Change

CO4: Determine Mapping change

CO5: Implement Systems approach to change

Subject Name: Managerial Behavior and Effectiveness
Subject Code: KDABD

Year : II
Semester : III

Unit 1: Defining dimension of managerial jobs-methods- models- time dimension in managerial jobs- effective and ineffective job behavior – functional and level difference in managerial job behavior

Unit 2: Identifying managerial talent- selection and recruitment- managerial skills development- pay and rewards- managerial motivation- effective management criteria- performance appraisal measures- balanced score board- feedback- career management- current practices

Unit 3: Definition- The person, process, product approaches – Bridging the Gap- Measuring managerial effectiveness- Current Industrial and Government practices in the Management of managerial effectiveness- The effective manager as an optimizer

Unit 4: Organizational process- organizational climate- leader- group influences- job challenge- competition- managerial styles

Unit5:Organizational and managerial efforts- self- development- negotiation skills- development of the competitive spirit- Knowledge management- forecasting creativity

Reference Books:

1. Peter Drucker, 'Management', Harper Row
2. Milkovich and Newman, 'compensation', McGraw-Hill International.
3. Blanchard and Thacker, 'effective Training Systems, Strategies and practices' Pearson
4. Dubin, Leadership, 'Research Findings, Practices & Skills', Biztantra.
5. Mathis Jackson Human Resource Management', Thomson Southwestern

COURSE OUTCOME

CO1: Understand the Dimensions of managerial jobs

CO2: Plan and Identifying managerial talent and career management

CO3: Use measuring managerial effectiveness

CO4: Generate Organisational processes

CO5: Understand the Self- development skills and creativity

Subject Name: Business Ethics, Corporate Governance and Social Responsibility

Year : II

Subject Code: KDAXB

Semester : III

Unit 1: Concept of ethics- sources- values- code of conduct- what is an ethical issue?- ethical theory and its applications to business/ morality and ethical theory- ethical management- love and reference in work and life- strengthening personal and organizational integrity- the spiritual core of leadership

Unit 2: Advertising and information disclosures-environmental responsibility- ethics and ecology – employee rights- conflict of interests- work ethics- professional ethics and responsibility

Unit 3: Corporate social responsibility (CSR) - meaning- promoting corporate responsiveness-managing socially responsible business

Unit 4: Corporate governance- meaning and scope- origin- practices- shareholders and stakeholder’s approach- board mechanism, role and duties of the directors – chairman- governance committees

Unit 5: Codes of governance- Birla committee report

Reference Books:

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

COURSE OUTCOME

CO1: Understand Concept of ethics and ethical management

CO2: Describe the Environmental Responsibility

CO3: Describe Corporate Social Responsibility

CO4: Generate Corporate Governance

CO5: Describe Codes of Governance

Subject Name: Management Information Systems
Subject Code: KDA4A

Year : II
Semester : IV

Unit 1: Management Information System – Concept, Need, Strategic role – Evolution of Management Information System – Information flow.

Unit 2: Data base management systems – Objectives and Components – Database design – Creation and Control – Recent trends in database.

Unit 3: Developing information system – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – System Implementation and Maintenance.

Unit 4: Transaction processing and Support system – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems.

Unit 5: Functional Information systems – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems.

Reference Books:

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

COURSE OUTCOME

CO1: Understand Concept and components of MIS

CO2: Understand Data Base Management systems

CO3: Discuss Information system

CO4: Indicate Transaction processing and support system

CO5: Describe Functional Information systems

Subject Name: Security Analysis and Portfolio Theory
Subject Code: KDA4G

Year : II
Semester : IV

Unit 1: Nature and scope of investment management – investment objectives, constraints – factors – investment process – investment management and portfolio management – factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets. Understanding the investment environment – sources of investment information.

Unit 2: Approaches to security analysis – market indicators – security price movements – fundamental analysis – technical – analysis – Dow theory – random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis – technical analysis Vs. efficient markets hypothesis – common stock analysis – economic analysis – economic indicators – industry analysis.

Unit 3: Company analysis components – non financial aspects – financial analysis – financial statement – analysis of prospectus – ratio analysis – BPS, dividend yield – payout ratio – ROI, ROCI – risk return – market risk – interest rate risk – purchasing power risk – business risk – financial risk – measurement of risk.

Unit 4: Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory. Diversification – Markowitz's approach – portfolio management process – portfolio planning – portfolio analysis – portfolio selection – portfolio evaluation – portfolio revision – various steps involved in the development of portfolio.

Unit 5: Capital market theory – assumptions – risk, investors preference – capital asset pricing model (CAPM) – estimating Betas – significance of betas in portfolio theory – securities market line arbitrage pricing theory – options pricing model – put and call – valuation of various options – futures trading- hedging and forward contracts- Indian stock market and the institutional investors.

Reference Books:

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

COURSE OUTCOME

CO1: Describe Fundamentals of Investment management

CO2: Understand the Approaches to security analysis

CO3: Understand Company analysis and components

CO4: Understand the Portfolio management

CO5: Comprehend Capital market theory

Subject Name: Merchant Banking and Financial Services
Subject Code: KDA4C

Year : II
Semester : IV

Unit 1: Merchant Banking - Merchant Bankers - Corporate Counseling -Project Counseling - Pre-investment studies - Capital restructuring services - Credit syndication - Issue management - Portfolio management - Working capital finance - mergers and acquisition – foreign currency financing – brokering fixed deposits – project appraisal – merchant banking – regulatory framework – SEBI guidelines.

Unit 2: Public issue management – functions – categories of securities issue – issue manager – role of issue manager – activities involved I issue management – marketing of new issue – pure prospectus method – offer for sale method – private placement method – IPO method – rights issue method – bonus issue method – book building – ESOP – OTCEI – Credit Syndication Services.

Unit 3: Post-issue activities – major activities – steps – factors in public issue proposal – pricing of issues – law relating to issue management – SEBI regulations – prospectus – information – abridged prospectus – misstatement in prospectus – golden rule – types of prospectus – red-herring prospectus – self prospectus – M & A services – Portfolio Management Services.

Unit 4: Underwriting – meaning – types – mechanism – benefits and functions – Indian Scenario – underwriting agencies – underwriter – underwriting agreement – SEBI guidelines – bought-out deals – grey market – capital market instruments – types – preference shares – equity shares – CCPS – company deposits – warrants – debentures and bonds – SEBI guidelines – global debt instruments – indexed bonds – floating rate Bonds – ECBs.

Unit 5: Depository receipts – meaning and mechanism – benefits – steps in issue of GDR – IDR – Stock exchange – history - functions – Indian stock exchanges – SEBI regulations – mechanics of settlement – margin trading – stock trading system - 0 dealer trading system – NSMS – ISE – INDONEXT – NSC – Financial Services – leasing – hire-purchase finance – bill financing – factoring – consumer finance – real estate financing – credit cards – credit rating venture capital.

Reference Books:

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

COURSE OUTCOME

CO1: Understand Merchant Banking and its functions

CO2: Understand the Public issue management

CO3: Demonstrate Post –Issue activities and portfolio management services

CO4: Describe Underwriting and global debt instruments

CO5: Understand the Depository receipts and stock exchanges

Subject Name: Human Resource Accounting and Audit
Subject Code: KDABE

Year : II
Semester : IV

Unit 1: HR as assets- Definition of Human Resource Accounting – Introduction Human Resource Accounting - Human Resource accounting Concepts, methods and applications - Human Resource accounting vs. other accounting

Unit 2: Measuring human resource cost – investment in employees – Replacement cost – Determination of Human Resource value – Monetary and non-monetary measurement methods – Return on Investment approach

Unit 3: Developing Human Resource Accounting systems – Implementation of Human Resource accounting – Integrated of accounting with other accounting systems – Recent advancements and future directions in Human Resource Accounting

Unit 4: Role of Human Resource audit in business environment – HR Audit objectives – Concepts – Components – Needs – benefits – Importance – Methodology – Instruments – HRD score card – Effectiveness of as an instrument – Issues in HR audit – Focus on HRD audit

Unit 5: HRD audit report – Concept – Purpose – Role of HR managers and auditors – Report Design – Preparation of report – Use of Human Resource audit report for business improvement Case studies

Reference Books:

1. Eric G. Flamholtz, ‘Human Resource Accounting – Advances ion Concepts, Methods and Applications’, Third Edition.
2. Pramanik.A.K(1993) M.C.Jain, “Human Resource Accounting” Pointer Publishers, Jaipur.
3. Nigam, M.S.Nigam S (1993) Importance of Human Resource in Organization, Pointer Publishers, Jaipur.
4. Prakash J, Khanelwal M C, Jain SC (1993), Human Resource Accounting, Pointer Publishers, Jaipur

COURSE OUTCOME

CO1: Understand the Concepts and application of Human Resource Accounting

CO2: Understand the Measuring of Human Resource cost

CO3: Describe Human Resource Accounting system

CO4: Understand Human Resource Audit and its importance

CO5: Understand HRD Audit report

Project plus Viva-Voce (KDA4Q)