



MASTER OF COMMERCE (M.Com.)

(w.e.f.2022 – 2023 onwards)

Program Outcomes for M.Com (General Commerce)

PO1. Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO2. Problem Solving: Solve problems from the disciplines of concern using the knowledge, skills and attitudes acquired from humanities/ sciences/ mathematics/ social sciences.

PO3. Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.

PO4. Individual and Team Work: Function effectively as an individual, and as a member or leader in diverse teams, and in wide variety of settings.

PO5. Ethics: Understand multiple value systems including your own, the moral dimensions of your decisions, and accept responsibility for them.

PO6. Environment and sustainability: Understand the impact of technology and business practices in societal and environmental contexts, and sustainable development.

PO7. Self-directed and life-long learning: Demonstrate the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

PO8. Computational Thinking: Understand data-based reasoning through translation of data into abstract concepts using computing technology-based tools.

MASTER OF COMMERCE

Programme specific outcomes

PSO1: Develop in-depth knowledge in the field of Commerce, Management, and legal framework of business.

PSO2: Make use of research methods, statistical techniques, and IT tools for operational decision-making in business.

PSO3: Experiment the theoretical concepts in practice through projects and internships.

Subject Name: Advanced Corporate Accounting & Accounting Standards

Year I

Subject Code: KD21A

Semester : I

UNIT-I

Advanced problems in share capital and debenture transactions including underwriting - Valuation of goodwill and shares

UNIT-II

Acquisition, Amalgamation, absorption and reconstruction (internal and external) schemes

UNIT-III

Consolidated final statement of Holding companies and subsidiary companies –intercompany holdings and Owings -treatment of dividends

UNIT-IV

Statements for liquidation of companies

UNIT-V

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)

RECOMMENDED TEXT BOOKS:

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co.
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand
3. S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers
4. T S Reddy, et.al., Corporate Accounting, Chennai, Margam Publications

Subject Name: Financial Management

Year I

Subject Code: KD21B

Semester : I

UNIT-I

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

UNIT-II

Capital Structure decisions -Traditional and MM approaches -current views -determinants - capital structure- overtrading-over and undercapitalization -leverage analysis EBIT -EPS analysis.

UNIT-III

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

UNIT-IV

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

UNIT-V

Working capital management -working capital cycle -forecasting of working capital requirement - factors influencing working capital- different components -inventory -cash - receivables -credit policies –collection policies.

RECOMMENDED TEXT BOOKS:

1. Van Horne J. Financial Management & Policy Pearson Education, Delhi
2. Brealey and Myers, Principles of Corporate Finance, New York, McGraw Hill
3. West on and Brigham, Managerial Finance, New York, Holt Rinehart
4. Pandey I M, Financial Management, New Delhi, Vikas
5. Babatosh Banerjee, Financial Policy and Management Accounting, Calcutta, The World press
6. Prasanna Chandra, Financial Management Theory and Practice, New Delhi, TMH
7. Periyasamy P, Financial Management, Vijay Nicole Imprints

Subject Name: Organizational Behaviour

Year I

Subject Code:KD21C

Semester : I

UNIT-I

Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches - Models -Global Scenario.

UNIT-II

Individual Behaviour - Personality - Learning - Attitudes - Perception - Motivation - Relevance to Organizational Behaviour - Group behaviour - Group Dynamics - Group Norms - Group Cohesiveness - Their relevance to Organizational Behaviour

UNIT-III

Organizational communication - Meaning, Importance, Process, Barriers
- Methods to reduce barriers - Principles of effective communication - Stress - Meaning - Types - Stress management

UNIT-IV

Organizational Dynamics - Organizational Effectiveness - Meaning, Approaches - Organizational Culture - Meaning, Significance - Organizational Climate - Implications on Organizational Behaviour

UNIT-V

Organizational change - Meaning - Resistance to change -Management of change

RECOMMENDED TEXT BOOKS:

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

Subject Name: Managerial Economics

Year I

Subject Code:KD21D

Semester : I

UNIT-I

The Scope and Methods of Managerial Economics -Risk -uncertainty and probability analysis - Approach to managerial decision making and the theory of firm.

UNIT –II

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-III

Concepts in resource allocation, cost analysis; break even analysis, short run and long run cost functions; production function: cost -price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output –analysis.

UNIT-IV

Market structure, Pricing and output; general equilibrium. Product policy, rates, promotion and Market strategy-Advertising rates model-Advertisement budgeting

UNIT-V

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.

RECOMMENDED TEXT 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 Sampat Mokherjee, Business and Managerial Economics Calcutta New Central Book Agency
- 5 Dwivedi D N Managerial Economics, New Delhi Vikas

Subject Name: Strategic Human Resource Management and Development

Year I

Subject Code:KD41B

Semester : I

UNIT-I

Meaning- Strategic framework for HRM and HRD –Vision, Mission and Value-Importance – Challenges to organisations –HRD functions –Roles of HRD professionals –HRD needs assessment – HRD practices – Measures of HRD performance – Links to HR, Strategy and business goals –HRD program implementation and evaluation – Recent trends – strategic capability, bench marking and HRD audit

UNIT-II

E - Employee profile – E- selection and recruitment – Virtual learning and orientation – E-training and development – E- performance management and compensation design –Development and implementation of HRIS- Designing HR portals –Issues in employee privacy –Employee surveys online

UNIT-III

Domestic Vs International HRM – Cultural dynamics – Culture assessment - Cross cultural education and training programs – Leadership and strategic HR issues in international assignments – Current challenges in outsourcing, cross border M and A-Repatriation etc. – Building multicultural organizations- international compensation

UNIT-IV

Career concepts – Roles – Career stages – Career planning and process – Career development models- Career motivation and enrichment – Managing career plateaus –Designing effective career development systems- Competencies and career management- Competency mapping models- Equity and competency based compensation

UNIT-V

Need for coaching – Role of HR in coaching – Coaching and performance- Skills for effective coaching – Coaching effectiveness –Need for counselling – Role of HR in counselling – Components of counselling programs –Counselling effectiveness –Employee health and welfare programs – Work stress- Sources – Consequences – Stress management techniques – Eastern and Western practices-Self management and Emotional intelligence

RECOMMENDED TEXT BOOKS:

1. Jeffrey A Mello, 'Strategic Human Resource Management', Thomson, Singapore, southwestern
2. Randy L.Desimone, Jon M. Werner – David M. Marris, 'Human Resource Development', Thomson Southwestern, Singapore
3. Robert L.Mathis and John H.Jackson, 'Human Resource Management', Thomson Southwestern, Singapore
4. Rosemary Harrison, 'Employee Development' –University Press, India ltd, New Delhi
5. Srinivas Kandula, 'Human Resource management in Practice', Prentice Hall of India, 2005, New Delhi

Subject Name: Advanced Cost and Management Accounting

Year I

Subject Code:KD22A

Semester : II

UNIT-I

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

UNIT-II

Costing methods -product costing -process costing -treatment of equivalent units -inter - processprofit- JIT costing -Activity based Costing

UNIT-III

Cost Volume Profit Analysis -decision making -make or buy, own or lease, repair or renovate, changes V s. Status quo, sell or scrap, export Vs. local sales, shut down or continue. Responsibility Accounting and Transfer Pricing -Measurement of Segment Performance

UNIT-IV

Standard Costing & Variance Analysis

UNIT-V

Financial Statement analysis -Ratio analysis -Funds / Cash flow statement

RECOMMENDED TEXT BOOKS:

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

Subject Name: Quantitative Techniques for Business Decisions

Year I

Subject Code:KD22B

Semester : II

UNIT-I

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-II

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-III

Testing hypothesis -testing of proportions and means -large samples - 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 tests of goodness of fit - inferences -F distribution-testing of population variance- analysis of variance -one way and two way

UNIT -IV

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-V

Linear programming graphic and simplex models -maximization and minimization - transportation -Assignment

RECOMMENDED TEXT 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

Subject Name: Corporate Laws
Subject Code: KD22C

Year : I
Semester : II

UNIT-I

Corporate Governance: Principle-agent relationship in the context of governance -issues connected with separation of ownership and control over organisation activity - stakeholder analysis (power & interest) using Mendelow matrix and applying it to strategy & governance - CSR and organisation as a corporate citizen in the context of governance.

UNIT-II

Governance approaches & scope: Role of institutional investors in governance systems - rules v/s principles approach to governance -Compare & contrast the principles of governance in private sector, public sector, charitable trusts and NGOs

UNIT-III

SEBI Act 1992 (As amended by the Securities Laws Amendment Act, 2014) - Definitions - Establishment of the Securities and Exchange Board of India-Transfer of Assets and Liabilities etc.,- Powers and functions of the Board-Registration Certificate - Prohibition-Finance, Accounts and Audit Penalties and Adjudication - Establishment, Jurisdiction, Authority and Procedure of Appellate Tribunal –Miscellaneous

UNIT-IV

The Competition Act 2002- The Competition (Amendment) Act, 2007 Definition - Prohibition of certain agreements - Abuse of dominant position - Competition Commission of India - Duties, powers and functions of Commission - Duties of Director General - Penalties Competition Advocacy -Miscellaneous - Foreign Exchange Management Act 1999-Definition-Regulation and Management of Foreign Exchange -Authorized Person - Contravention and Penalties - Adjudication and Appeal-Directorate of Enforcement-Miscellaneous

UNIT-V

Information Technology Act 2000- Definition - Authentication of Electronic Records - Electronic Governance- Secure Electronic Records and Secure Digital Signature-Regulation of Certifying Authorities - Penalties- Adjudication-Miscellaneous. - Intellectual Property Rights-Copyright Act 1957-Meaning - Copyright Authorities - Infringement of Copyright.

RECOMMENDED TEXT BOOKS:

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai
2. Bare Acts
3. Corporate Laws, Taxman,(latest)
4. S. Santhakumar's-Introduction to Environmental Law, - Lexis Nexis
5. Sharma, J.P., Corporate Governance, Business Ethics and CSR, Anne Books Pvt. Ltd, New Delhi
6. Sharma, J.P Corporate Governance and Social Responsibility of Business, Anne Books Pvt. Ltd., New Delhi.
7. Mallian, Christine A, Corporate Governance (Indian Edition), Oxford University Press, New Delhi

Subject Name: CUSTOMER RELATIONSHIP MANAGEMENT

Year I

Subject Code:KD42B

Semester : II

UNIT-I

Introduction, Meaning and definitions of CRM- Objective of CRM - benefits of CRM - CRM concept; Acquiring customers, customer Retention, loyalty, and optimizing the customer experience. Types of CRM.

UNIT-II

CRM in Marketing: One-to-One and Relationship Marketing,, Cross Selling & Up Selling, Behaviour Predicting, customer Profitability & Value Modeling, Channel Optimization, Event-based Marketing.

UNIT-III

CRM and Customer Service: The Call Centre and customer care, call routing, Call Scripting, Customer Satisfaction – meaning, definition and significance- Customer Satisfaction Measurement.

UNIT-IV

Sales Force Automation – Sales Process Management, Contact Management, Lead Management and Knowledge management. Field Force Automation. SFA and mobile CRM - E- CRM in business, Analytical CRM: Data warehousing and Data Mining concepts; Data analysis.

UNIT-V

Customer relationship management practice in retails industry, hospitality industry, banking industry, Insurance industry, telecom industry, aviation industry and in education.

RECOMMENDED TEXT BOOKS:

1. Stanley A. Brown: Customer relationship management, John Wiley & Sons Canada, Ltd.
2. Jagdish Seth, Et al: Customer relationship management
3. Paul Greenberg: CRM at the speed of light: capturing and keeping customer in internet real time
4. Jill Dyche: The CRM handbook: a business guide to customer relationship management, Addison Wesley Information Technology Series
5. Patrica 13. Ramaswamy, et al: Harvard business review on customer relationship management
6. Bernd H Schmitt: customer experience management: a revolutionary approach to connecting with your customer

Subject Name: Total Quality Management

Year : I

Subject Code:KD32A

Semester : II

UNIT-I

Introduction to Quality Control - Quality and Cost Considerations Statistics and its Applications in Quality Control

UNIT-II

Sampling Inspection in Engineering Manufacture- Statistical Quality Control by the Use of Control Charts- Methods of Inspection and Quality Appraisal - Reliability Engineering - Value Engineering and Value Analysis

UNIT-III

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

UNIT-IV

Recent Technique for Quality Improvement - Zero Defect - Quality Motivation Techniques - Quality Management System and Total Quality Control

UNIT-V

Selection of ISO Model and Implementation of ISO 9000 - Human Resource Development and Quality Circles - Environmental Management System and Total Quality Control

RECOMMENDED TEXT 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
7. Lal H, "Total Quality Management: A Practical Approach", New Age International Private Ltd
8. Rao, Ashok, "Total Quality Management: A Cross Functional Perspective", Wiley & Sons

PG & RESEARCH 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: 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

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 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, KMC Press.
2. Daryl Morey & others Knowledge Management – Classic and Contemporary works (Edited) Universities Press India Limited.
3. Shelda Debowski, Knowledge Management, John Wiley & Sons.
4. Sudhir Warier, Knowledge Management, Vikas Publishing House Private Limited.
5. Stewart Barnes Knowledge Management System Theory and Practice (Edited) Thomson Learning.
6. Hol Sapple Springer C W, Handbook on Knowledge Management (Edited)

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

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. Carr K.D, Hard J.K. Tralant W.J, Managing the change process, Mc Graw Hill, Newyork

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

Unit 5: 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

**Subject Name: Business Ethics, Corporate Governance and
Social Responsibility**

Subject Code: KDAXB

**Year II
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.

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.

Subject Name: Security Analysis and Portfolio Management

Subject Code: KDA4G

Year II
Semester IV

With effect from 2018-2019

Unit 1: Investment: overview – meaning, economic, financial investment, investment practice, features of investment, Savings Vs Investment, Factors and constraints of investment, Investment objectives, and rules of stock investment and sources of investment information. Financial securities: meaning, features of financial instruments, Types of financial instruments, equity shares, non-voting equity shares, convertible cumulative preference shares, company fixed deposits, warrants, global debt instruments, importance and drawbacks of bonds and debentures.

Unit 2: Risk and Return: Certainty, uncertainty, risk, types and sources of risk – Return: measurement of return, risk-return relationship, historical return, historical risk, expected rate of return and expected risk. **Time value of money:** Meaning, objectives, importance, TVM as a losing proposition, TVM as a going proposition, time preference for money, dimensions of time preference for money, discounting and compounding techniques – solving problems on time preference of money – effective rate of interest – implicit rate of interest true rate of interest – doubling period. Time value of money and resource allocation: borrowing – lending – types of investments – market interest rates and prices – shifting resources across time – computing present value and future value – real asset investing – NPV – IRR – Calculating spot rates with forward rate – interest rate futures – Bond duration

Unit 3: Valuation of Financial securities: Financial security, valuation, types of valuation, valuation of bonds, preferred stock and equity share – Derivatives and stock index futures: meaning of derivatives, FRA, benefits of derivatives, stock index futures. Fundamental analysis: meaning, features, analytical framework – global economic analysis, national economic analysis, national industry analysis and company analysis. Technical analysis: meaning, mechanism, importance and criticism techniques – arguments in favour and against technical analysis – charting techniques – types of charts

Unit 4: Portfolio Management: portfolio – meaning – types of portfolio – portfolio management: meaning, need, types and importance – portfolio management Vs wealth management – portfolio manager – meaning, types, functions, strategies, registration, capital adequacy – SEBI regulations – general obligations and responsibilities – portfolio management framework – portfolio performance. **Portfolio theory:** Portfolio analysis, portfolio theory, objectives, Markowitz portfolio analysis, indifference curve analysis, Random walk Theory

Unit 5: Efficient Market Hypothesis: statement – assumption – three levels – the Elliot Wave principle – Efficient frontier – CAPM and APM: meaning, risk-free and risky securities – risk averse investor, objectives, assumptions, validity, components and criticism of CAPM – Capital market line – risk – return trade-off theory – determining market risk-return trade-off – components of risk – limitations – Average pricing Model – arbitrage – CAPM Vs APM – portfolio return and risk: Portfolio theory – diversification – Sharpe index model portfolio selection model – Sharpe optimal portfolio – Alternative investment: meaning, features, alternative investment assets – wealth management – an overview.

(Theory 60% and Problems 40%)

Reference Books:

1. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints Ltd, 2017
2. Barua S K V, Rafhunathan and J R Verma, Portfolio Management, Tata McGraw-Hill 1992
3. Francis J C, Investment Analysis and Management, McGraw-Hill, 1992
4. Russell J Fuller and J L Farrell Jr, Modern Investment and Security Analysis and portfolio Management, Pearson, 1995
5. Donald E Fisher and Ronald J Jordon, Security Analysis and Portfolio Management, Pearson, 1995

6. Graham, Benjamin and David Dodd, Security Analysis, McGraw-Hill, 1987
7. Elton Edwin J and M J Gruber, Modern Portfolio Theory and Investment Analysis, John Wiley and Sons, 1998
8. Sunil Parameshwaran, Interest Rates and Time Value of Money, Tata McGraw-Hill 2013
9. Krishna G Palepu, Paul M Healy, Business Analysis & Valuation, Thomson Learning Inc, 2008
10. Patwari D C, Options and futures, Jaico Publishing House Mumbai, 2012
11. Kevin S, Security Analysis and Portfolio Management, Prentice Hall of India, 2011

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

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

Project plus Viva-Voce (KDA4Q)
