

  
**ANNAMALAI UNIVERSITY**  
**307 M.COM.**

Programme Structure and Scheme of Examination (under CBCS)  
 (Applicable to the candidates admitted in Affiliated Colleges from the academic year  
 2022 -2023 onwards)

Course Code	Study Components & Course Title	Hours/Wee	Credit	Maximum Marks		
				CIA	ES	Total
<b>SEMESTER - I</b>						
22PCOMC11	Core Course - I : Strategic Financial Management	6	4	25	75	100
22PCOMC12	Core Course - II : Managerial Economics	6	4	25	75	100
22PCOMC13	Core Course - III : Advanced Business Statistics	5	4	25	75	100
22PCOMC14	Core Course - IV : Merchant Banking and Financial Services	5	4	25	75	100
22PCOME15	Core Elective - I	5	3	25	75	100
22PCOMO16	Open Elective - I	3	3	25	75	100
	<b>Total</b>	<b>30</b>	<b>22</b>			<b>600</b>
<b>SEMESTER - II</b>						
22PCOMC21	Core Course - V : Accounting for Managers	6	4	25	75	100
22PCOMC22	Core Course - VI : Income Tax Law and Practice	6	4	25	75	100
22PCOMC23	Core Course - VII : Security Analysis and Portfolio Management	6	4	25	75	100
22PCOMC24	Core Course - VIII : Digital Banking	5	3	25	75	100
22PCOME25	Core Elective - II	5	3	25	75	100
22PFLDC26	Field Study	-	3	25	75	100
22PHUM27	Compulsory Course: Human Rights	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>23</b>			<b>700</b>

**List of Core Electives**  
**[Internal Elective for Same Major Students]**  
**(Choose 1 out of 3 in each Semester)**

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	22PCOME15-1	Organisational Behaviour	5	3	25	75	100
	22PCOME15-2	Human Resource Management	5	3	25	75	100
	22PCOME15-3	Banking and Insurance	5	3	25	75	100
II	22PCOME25-1	Management Informantion System	5	3	25	75	100
	22PCOME25-2	Customer Relationship Management	5	3	25	75	100
	22PCOME25-3	Business Environment	5	3	25	75	100

**List of Open Electives**  
**[External Elective for Other Major Students – Inter/Multi Disciplinary Courses]**  
**(Choose 1 out of 3 in each Semester)**

<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>	<b>H/W</b>	<b>C</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
I	22PCOMO16-1	Basic Accounting	3	3	25	75	100
	22PCOMO16-2	Stock Market Investing	3	3	25	75	100
	22PCOMO16-3	Services Marketing	3	3	25	75	100

<b>SEMESTER - I CORE - I</b>	<b>22PCOMC11: STRATEGIC FINANCIAL MANAGEMENT</b>	<b>CREDITS: 4 HOURS: 6</b>
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### **COURSE OBJECTIVES**

- 1) To have the understanding of the functions of finance management
- 2) To expand the awareness of long term sources of funds.
- 3) To facilitate the students to the understanding of capital structure and leverage
- 4) To bring subject knowledge about capital investment decision among the students.
- 5) To let students to be acquainted with the subject of working capital management.

#### **Unit 1**

Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Time value of money - Risk-return trade off.

#### **Unit 2**

Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches- Bank credit-Basic principles and methods of assessment- Other sources of short term finance Operating environment of working capital

#### **Unit 3**

Capital structure planning: Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

#### **Unit 4**

Investment Decision : The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

#### **Unit 5**

Working capital management-working capital cycle-forecasting of working capital requirements- Factors influencing working capital-Management of inventory, cash and accounts receivables- payables management-credit and collection policies.

Note: The proportion between Theory and Problems shall be 60:40

**COURSE OUTCOMES**

- 1) After studied Unit-1, the student will be able to understand the functions of finance Management.
- 2) After studied Unit-2, the student will be able to know about the long term sources of funds and environment of working capital.
- 3) After studied Unit-3, the student will be able to gain information about capital structure and leverage
- 4) After studied Unit-4, the student will be able to gain knowledge about capital investment decision
- 5) After studied Unit-5, the student will be able to be acquainted with on the subject of working capital Management.

**Text Books**

- 1) I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
- 2) John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.

**supplementary Readings**

- 1) Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
- 2) M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
- 3) P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.
- 4) Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.
- 5) N.D.Kapoor, Dr.G.K.Kapoor Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi.

<b>SEMESTER - I CORE - II</b>	<b>22PCOMC12: MANAGERIAL ECONOMICS</b>	<b>CREDITS: 4 HOURS: 6</b>
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### **COURSE OBJECTIVES**

- 1) To enable the students to know the scope and application of managerial economics.
- 2) To knowledge the students to know the managerial use of production function.
- 3) To study about a different marketing structures.
- 4) To know about profit planning and forecasting.
- 5) To study on business cycle and policies.

#### **Unit 1**

Managerial Economics – meaning, nature, scope and application – relationship with other discipline – role of managerial economist – demand analysis – demand determinants – forecasting and techniques.

#### **Unit 2**

Production function – managerial use of production function – supply analysis – law of supply – managerial uses of supply curve. Cost concepts, classification & determinants – cost output relationship – economics of scale – cost control and cost reduction.

#### **Unit 3**

Price and output decision under different marketing structures – perfect competition, monopoly, oligopoly & monopolistic competition – price discrimination – pricing objectives, policies, strategies and methods – price differentials-price forecasting.

#### **Unit 4**

Profit – nature & concept – profit planning, policies and forecasting – profit theories – measurement of profit – interest – rent and theories.

#### **Unit 5**

Business cycle and policies – economic forecasting of business – input output analysis – national income – accounting and measurement.

### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

1. The scope and application of managerial economics.
2. Managerial use of production function.
3. Different marketing structures.
4. Profit planning and forecasting.
5. Business cycle and policies.

**Text Books**

- 1) Joel Dean, Managerial Economics – Prentice Hall, New York.
- 2) Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
- 3) Varshney and Maheswari – Managerial Economics – Sultan Chand and Sons, New Delhi.
- 4) Gupta G.S – Managerial Economics – Tata McGraw Hill, New Delhi.
- 5) Mithani D.M – Managerial Economics - Himalaya Publishing House, Mumbai.
- 6) Dwivedi D.N. – Managerial Economics Vikas Publishing house P.Ltd, New Delhi.
- 7) Cauvery, SudhaNayak and Others - Managerial Economics – S.Chand and Sons. New Delhi.
- 8) H. Craig Petersen, W. Cris Lewis, Managerial Economics, 4<sup>th</sup> Edition, Pearson Education.

<b>SEMESTER - I CORE – III</b>	<b>22PCOMC13: ADVANCED BUSINESS STATISTICS</b>	<b>CREDITS: 4 HOURS: 5</b>
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### **COURSE OBJECTIVES**

- 1) To enhance the students to know about multiple correlation and multiple regression.
- 2) To extend the knowledge of technique of probability.
- 3) To facilitate the students to have the deep knowledge on sampling methods, proportions-large and small samples- Z test and T test.
- 4) To bring the students to get information about chi square test.
- 5) To know about F-Test and ANOVA.

#### **Unit 1**

Partial correlation – partial correlation coefficient – partial correlation in case of four variables – multiple correlation – multiple regression.

#### **Unit 2**

Theory of probability – probability rules – Bayes theorem – probability – characteristics and application of binomial, poisson and normal distribution.

#### **Unit 3**

Sampling – sampling methods – sampling error and standard error – relationship between sample size and standard error. Testing hypothesis – testing of means and proportions – large and small samples – Z test and T test.

#### **Unit 4**

Chi square test - characteristics and application – test of goodness of fit and test of independence – test of homogeneity.

#### **Unit 5**

F test – testing equality of population variances analysis of variance - one way and two way classification.

**Note :** The proportion between theory and problems shall be 20:80

### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

- 1) Partial and Multiple correlations.
- 2) Probability and Binomial distribution.
- 3) Sampling, Hypothesis, Z Test and T Test.
- 4) Application of Chi – square test.
- 5) Analysis of variance and F test.

**Text Books**

- 1) S P Gupta, Statistical methods, Sultan Chands & Sons. S P Gupta, Statistical methods, Sultan Chands & Sons.
- 2) D C Samcheri and V K Kapoor, business statistics, Sultan Chand and Sons, New Delhi.

**Supplementary Readings**

- 1) J.K. Sharma, Business Statistics - Pearson Education.
- 2) Richard I Levin and David S, Rubit, statistics for management, 7<sup>th</sup> Edition Pearson education New Delhi, 2002.
- 3) Business statistics and operations research, Dr. D. Joseph Anbarasu, Lintech press Trichy.



<b>SEMESTER - I CORE – IV</b>	<b>22PCOMC14: MERCHANT BANKING AND FINANCIAL SERVICES</b>	<b>CREDITS: 4 HOURS: 5</b>
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### **COURSE OBJECTIVES**

To enable student

- 1) Understand the modes of issuing securities
- 2) Acquire financial evaluation technique of leasing and hire purchase

### **Unit 1: MERCHANT BANKING**

Introduction – An Over view of Indian Financial System – Merchant Banking in India – Recent Developments and Challenges ahead – Institutional Structure – Functions of Merchant Bank - Legal and Regulatory Framework – Relevant Provisions of Companies Act- SERA- SEBI guidelines- FEMA, etc. - Relation with Stock Exchanges and OTCEI.

### **UNIT 2: ISSUE MANAGEMENT**

Role of Merchant Banker in Appraisal of Projects, Designing Capital Structure and Instruments – Issue Pricing – Book Building – Preparation of Prospectus Selection of Bankers, Advertising

Consultants, etc. - Role of Registrars –Bankers to the Issue, Underwriters, and Brokers. – Offer for Sale – Green Shoe Option – E-IPO, Private Placement – Bought out Deals – Placement with FIs, MFs, FIIs, etc. Off - Shore Issues. – Issue Marketing – Advertising Strategies – NRI Marketing – Post Issue Activities.

### **Unit 3: OTHER FEE BASED SERVICES**

Mergers and Acquisitions – Portfolio Management Services – Credit Syndication – Credit Rating –Mutual Funds - Business Valuation.

### **UNIT 4: FUND BASED FINANCIAL SERVICES**

Leasing and Hire Purchasing – Basics of Leasing and Hire purchasing – Financial Evaluation.

### **UNIT 5: OTHER FUND BASED FINANCIAL SERVICES**

Consumer Credit – Credit Cards – Real Estate Financing – Bills Discounting – factoringandForfaiting – Venture Capital.

### **COURSE OUTCOMES**

- 1) Good knowledge on merchant banking activities

### **Text Books**

- 1) M.Y.Khan, Financial Services, Tata McGraw-Hill, 12<sup>th</sup> Edition, 2012
- 2) Nalini Prava Tripathy, Financial Services, PHI Learning, 2011.

**Supplementary Readings**

- 1) Machiraju, Indian Financial System, Vikas Publishing House, 2nd Edition, 2010.
- 2) J.C.Verma, A Manual of Merchant Banking, Bharath Publishing House, New Delhi,
- 3) Varshney P.N. & Mittal D.K., Indian Financial System, Sultan Chand & Sons, NewDelhi.
- 4) Sasidharan, Financial Services and System, Tata Mcgraw Hill, New Delhi, 2nd Edition,2011.
- 5) Website of SEBI

<b>SEMESTER - I CORE ELECTIVE – I</b>	<b>22PCOME15-1: ORGANISATIONAL BEHAVIOUR</b>	<b>CREDITS: 3 HOURS: 5</b>
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### **COURSE OBJECTIVES**

- 1) To make the students to understand and the need and importance of Organizational Behavior.
- 2) To impart the students to gain expert knowledge about the application of organizational conflict technique to resolve problems in an organization.
- 3) To make an awareness among students about the implication of organizational changes and its effectiveness.

#### **Unit 1: Introduction to Organisational Behaviour**

Organisational Behaviour – Meaning- Importance- Nature and Scope- Organisation Goals-Functions- Evolution of Organisational Behaviour-Factors Influencing Organisational Behaviour.

#### **Unit 2: Organisational Structure and Culture**

Organisational Structure– Meaning-Need – Elements- Typology- Organisational Structure and Employee Behaviour-Meaning and Definition of Organizational Culture-Types Functions –Factors influencing organizational culture-Differentiation between organizational culture and climate.

#### **UNIT 3: Organisational Conflicts and Leadership**

Organisational Conflicts – Causes and Types – Managing Conflicts – Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict

#### **Unit 4: Organisational Effectiveness and Quality of Work Life**

Organisational Effectiveness- Meaning-Approaches to Organisational Effectiveness- Factors influencing Organisational Effectiveness-Quality of Work Life- Meaning – Definition- Evolution and Development of the Concept of QWL-Constituents of QWL.

#### **UNIT 5: Organisational Change and Development**

Organisational Change – Meaning- Reasons for changing – Types of Changes- Organisational Resistance-Managing Resistance to Change- Organisational Development Meaning-Characteristics – Models – Factors influencing of an OD Intervention

### **COURSE OUTCOMES**

After successful completion of the course, the students will able to:

- 1) Appreciate the implication of Organizational Behaviour in an organization.
- 2) Compare the strength and limitations of different organizational structure.
- 3) Solve the different forms of conflicts and assume different leadership styles.
- 4) Recall the significance of quality of work life and organizational changes.
- 5) Recognize the factors affecting the organizational effectiveness.

**Text Books**

- 1) L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons, Delhi.
- 2) K. Aswathappa – Essentials of Organisational Behaviour, McGraw Hill, Delhi.
- 3) Fred Luthans, Organisation Behaviour, McGraw Hill, Delhi
- 4) Hell Riegel, Slocum and Woodman, Organisation Behaviour, SouthWestern, Thomson Learning, 9<sup>th</sup> Edition,
- 5) R.S. Dwivdi, Human Relations and Organizational Behaviour, McMillan India Ltd., 5<sup>th</sup> Edition.
- 6) Stephen P. Robbins, Organizational Behaviour, 9<sup>th</sup> Edition, PearsonEducation, New Delhi,
- 7) P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House.
- 8) P.C. Tripathi, Personnel Management and Industrial Relations, SultanChand & Sons.
- 9) B.S.Bhatia and G.S.Batra Human Resource Management — Deep & Deep Publications.

<b>SEMESTER - I CORE ELECTIVE – I</b>	<b>22PCOME15-2: HUMAN RESOURCE MANAGEMENT</b>	<b>CREDITS: 3 HOURS: 5</b>
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### **COURSE OBJECTIVES**

- 1) To enable the students to have a thorough understanding of changing role of HRM in global and Indian perspective.
- 2) To disseminate the students about various methods of recruitment, training and performance appraisal techniques.
- 3) To impart the students to gain expert knowledge of various theories of motivation and human resource audit.

#### **Unit 1: Introduction to Human Resource Management**

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM- Competencies of HR manager

#### **Unit 2: HR Planning and Job Analysis**

Importance of HR planning - Characteristics of HR planning – Factors influencing HR planning Levels – Process in HR planning – HR – Format System – Job analysis – Job description – Job designation.

#### **Unit 3: Human Resource Development**

Recruitment – Factors – Recruitment Policy- Recruitment process – Sources of recruitment – selection – Concept – Selection Strategies – Selection Tests – Interview – Process- Types –Training- Features- Process- Various methods of Training.

#### **Unit 4: Performance appraisal and Compensation Management**

Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment

#### **Unit 5: Motivation**

Meaning – Nature – Significance – All Theories of Motivation – Approaches to Motivation – Motivational Applications – Human Resource Audit – Meaning – Objectives – Quantitative indicators – HR Audit Plan.

### **COURSE OUTCOMES**

After successful completion of the course, the students will able to:

- 1) Comprehend the fundamentals of Human Resource Management
- 2) Compute job analysis report and be able to develop job description and job specification.
- 3) Describe the various motivational applications in practice
- 4) Explain performance appraisal techniques and able to prepare performance appraisal forms
- 5) Develop human resource audit plan and conduct HR audit.

**Text Books**

- 1) Aswathappa, Human Resource and Personnel Management, TataMcGraw Hill, NewDelhi, 2002.
- 2) A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, NewDelh

**Supplementary Readings**

- 1) Dressler- Human Resource management, 8th Ed. Pearson Education, 2002
- 2) De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
- 3) S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.

<b>SEMESTER - I CORE ELECTIVE – I</b>	<b>22PCOME15-3: BANKING AND INSURANCE</b>	<b>CREDITS: 3 HOURS: 5</b>
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### **COURSE OBJECTIVES**

- 1) To impart the students to have a deep knowledge in the functioning of commercial banks.
- 2) To make the students to comprehend the general principles of contract of insurance and other forms of insurance.
- 3) To impart the students to master over the provisions of banking instruments.

#### **Unit 1: Banking Functionary Services**

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

#### **Unit 2: Commercial Banks Role on Economic Development**

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

#### **Unit 3: Instruments in Banking Negotiable Instruments**

Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions. Debit card and Credit card-Smart card-Endorsements-Types.

#### **Unit 4: Insurance and Function**

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

#### **Unit 5: General Insurance Policies**

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Recent Trends in Banking and Insurance. Faculty member will impart the knowledge on recent trends in Banking and Insurance to the students and these components will not cover in the examination.

### **COURSE OUTCOMES**

After successful completion of the course, the students will able to:

- 1) Understand the fundamental concepts of banking and Insurance.
- 2) Recall the role of commercial banks in Economic Development.
- 3) Master over the provisions of banking instruments.
- 4) Understand the applicability of various types of policies.
- 5) Recognize the fundamental principles of general insurance.

**Text Books**

- 1) Mishra, M.N., S.B.Mishra, 2015, Insurance Principles and Practice, S. Chand and Sons PVT Ltd, Ram Nagar, New Delhi
- 2) Murhty, A. 2017, Principles and Practices of Insurance Margam Publication, Chennai
- 3) Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi
- 4) Shekhar K.C., Lekshmy Shekhar, 2017, Banking Theory and Practice, Vikas Publishing Houses Pvt Ltd., Chennai
- 5) Ramachandran R. 2015, Banking Theory and Practices MJP Publishers, 5, Muthu Kalathy Street, Triplicane, Chennai – 5.
- 6) Sundaram, KPM, E.N.Sundaram, 2016, Modern Banking Sultan Chand and Sons, New Delhi.



<b>SEMESTER - II</b> <b>CORE – V</b> <b>PART – III</b>	<b>22PCOMC21: ACCOUNTING FOR MANAGERS</b>	<b>CREDITS: 4</b> <b>HOURS: 6</b>
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### **COURSE OBJECTIVES**

- 1) To understand the basic principles and concepts in accounting
- 2) To draft the final accounts as per accounting standards
- 3) To acquire knowledge in Rectification of errors and Bank Reconciliation statement
- 4) To analyse the financial statements like ratios and funds flow statements
- 5) To enable students to learn the elements of cost

#### **Unit 1: Introduction to Accounting**

Need and Types of Accounting, Users of Accounting concepts and conventions of Accounting, Accounting Equation (problems on accounting equation), Generally Accepted Accounting Principles (GAAP).

**Preparation of books of Accounts:** Journals, Subsidiary books, three column cash book, ledgers and trial balance. Depreciation- Straight line and Written down Value Methods.

#### **Unit 2: Preparation of Financial Statements**

Final Accounts: Meaning, Features, Uses and Preparation of Trading Account, Statement of Profit and Loss and Balance Sheet - Adjusting and Closing Entries. (Basic problems on Final accounts of companies).

**Rectification of Errors:** Types of Errors - Rectification of Errors before and after Preparations of Trial balance.

#### **Unit 3:**

Bank Reconciliation Statement - Need - Reasons for Difference between Cash Book and Pass Book Balances - Problems on Favourable and Overdraft Balances.

#### **Unit 4: Analysis of Financial Statements I**

Ratio Analysis- solvency ratios, profitability ratios. activity ratios, liquidity ratios, market capitalization ratios; Common Size Statement; Comparative Balance Sheet and Trend Analysis.

**Analysis of Financial Statements II:** Funds Flow Statement. Meaning, Concept of Gross and Net Working Capital, Preparation of Schedule of Changes in Working Capital, Preparation of Funds Flow Statement and its analysis;

#### **Unit 5**

Definition, scope, objectives and significance of Cost Accounting, its relationship with Financial Accounting and Management Accounting Cost Objects, Cost Centers and Cost Units – Elements of Cost Classification of Cost Role of Cost Accountants in Organizations.

**COURSE OUTCOMES**

After the successful completion of the course, the students will be able to:

- 1) Understand the need and types of Accounting, Users of Accounting concepts and conventions
- 2) Gain knowledge in preparing financial statements
- 3) Acquire knowledge on preparing the Bank reconciliation statement
- 4) Understand and apply the different types of ratios
- 5) Learn the elements of cost

**Text Books**

- 1) Financial Accounting: A Managerial Perspective, Narayanaswamy R. 5/e, PHI, 2014.
- 2) A Text book of Accounting For Management, Maheswari S. N. Maheswari Sharad K Maheswari, 2/e, Vikas Publishing house (P) Ltd.
- 3) Financial Accounting. Tulsian P. C. 1/e, Pearson Education.
- 4) Accounting for managers, Madegowda J. Himalaya Publishing House. Advanced Accountancy, Gupta R. L & Radhaswamy M, Sultan Chand Publications.
- 5) Financial Accounting. Jain S. P and Narang K L. Kalyani Publishers. Business Taxation, Akhileshwar Pathak and Savan Godiawala, 2/e, McGraw Hill.
- 6) Education (India) Pvt. Ltd, 2013.

**OUTCOME MAPPING**

	Programme Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

\*3– Strong, 2- Medium, 1- Low

<b>SEMESTER - II CORE – VI</b>	<b>22PCOMC22: INCOME TAX LAW AND PRACTICE</b>	<b>CREDITS: 4 HOURS: 6</b>
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### **COURSE OBJECTIVES**

To get the students to acquaint with knowledge on the provisions of Income Tax Regulations in India

- 1) To educate the students on computation of income from various sources
- 2) To impart knowledge to the students to file tax returns

### **Unit 1**

Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.

### **Unit 2**

Heads of income - Salaries income – Allowances – Perquisites – Gratuity – Pension – Profits-in-lieu of salary - Provident funds - Income from House property – Definition of annual value - Deductions from annual value - Computation of income house property under different circumstances.

### **Unit 3**

Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.

### **Unit 4**

Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec.80s.

### **Unit 5**

Income Tax Authorities – Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.

*Note : Theory 25 Marks : Problems - 50 Marks*

### **COURSE OUTCOMES**

- 1) Understand the concept of income
- 2) Compute the total income of various kinds of assesses
- 3) Understand the clubbing of income and carry forward of losses
- 4) Determine the tax liability under different heads of income
- 5) Get familiarized with filing of return on different kinds of assesses

**Text Books**

- 1) Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, New Delhi.
- 2) Dingar Pagare, "Tax Laws", S.Chand & Sons, New Delhi.
- 3) Vinod K. Singhanian, "Direct Taxes", Taxmann's Publications, New Delhi.
- 4) T.S.Reddy & Hari Prasad Reddy, "Income Tax Theory, Law & Practice", Margham Publications, Chennai.
- 5) Government of India, Income Tax Manual
- 6) Dr.H.C.Mehrotra- Income Tax Law and Practice, Sahitya Bhavan Publications, Uttar Pradesh.
- 7) Dr.Bhagawathi Prasad - Law & Practice of Income Tax India, VishwaPrakashan Publishers, Delhi.
- 8) Murthy, Income Tax- vijay Nicole, Chennai

<b>SEMESTER - II CORE – VII</b>	<b>22PCOMC23: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<b>CREDITS: 4 HOURS: 6</b>
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### **COURSE OBJECTIVES**

- 1) To enable the students to know the meaning and types of security analysis & portfolio management.
- 2) To make the students to understand the meaning and features of hire purchase.
- 3) To develop Knowledge about mutual funds.
- 4) To Knowledge the students to know the meaning and features of venture capital.
- 5) To enhance the students to know about the significance and types of Factoring.

#### **Unit 1**

Nature and Scope of investment Management Investment Objectives - Investment Process - Investment Media security And Non-Security Forms of investment gilt edged Securities - Sources of Investment Information.

#### **Unit 2**

New Issues Market - Methods of Issuing - Parties Involved in the New Issue Market - Secondary Market - Stock Exchanges - NSE and BSE - Trading Mechanism - Online Trading - SEBI and Investors Production.

#### **Unit 3**

Security Analysis - Approaches to Security Analyses - Fundamental Analysis - Technical

Analysis - Dow Theory - Random Walk Theory - Efficient Market Hypothesis.

#### **UNIT 4**

Portfolio Analysis - Traditional and Modern Approach - Rationate of Diversification of Investments - Markovitz Theory - Sharp Index Model - Capital Asset Pricing Model.

#### **Unit 5**

Investment companies in India - Types of Mutual Fund Operations in India - UTI – SEBI and RBI Guidelines For Mutual Funds.

### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

- 1) Meaning and types of security analysis & portfolio management.
- 2) The meaning and features of hire purchase.
- 3) Develop Knowledge about mutual funds.
- 4) Meaning and features of venture capital.
- 5) Significance and types of Factoring.

**Text Books**

1. Punithavathy Pandian : Security Analysis and Portfolio Management  
( Vikas Publishing House )
2. Gupta L.C. : Return Of Equities – The Indian Experience  
( New Delhi Oxford )
3. Bhalla V. : Investment and Portfolio Management ( S.Chand &  
Co. Delhi)
4. Fisher & Jordan : Security Analysis and Portfolio Management
5. PreetaSingh : Security Analysis ( Himalayas Publishing House)
6. Avadhani V.A : Investment and securities Markets in India.
7. SEBI : Guideline 1992
8. Jack Dark Francis : Investments Analysis and Management (McGraw Hill  
1990)
9. Gara K.L : Stock Exchange In India.
10. Yasasway : Equity Investment Strategy.

<b>SEMESTER - II CORE – VIII</b>	<b>22PCOMC24: DIGITAL BANKING</b>	<b>CREDITS: 4 HOURS: 6</b>
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### **COURSE OBJECTIVES**

- 1) To enable the students to know the banking legislation in India.
- 2) To study the changing scenario of Indian banking system.
- 3) To know about the bank deposits, loans and advances.
- 4) To study on demonetization and remonetization.
- 5) To study on payment system and digital banking.

#### **Unit 1: Banking Legislations**

Evaluation of banking legislation in India – reserve bank of India Act 1934 – major provisions of banking regulation Act 1949/1970 Act – the banking regulation amendment Act, 2017.

#### **Unit 2: Changing Profile of Indian Banking**

Changing scenario of Indian banking system – shift from security to purpose orientation – change from whole sale character to retail character – financial exclusion – need for financial inclusion.

#### **Unit 3: Bank Deposits, Loans and Advances**

Customers accounts with the banker – deposits – opening of bank accounts – types of deposits accounts – NRI deposits – general rules of sound lending – forms of advances.

#### **Unit 4: Demonetization and Remonetization**

Demonetization and Remonetization – history of demonetization in India – meaning – definition – background – objectives – advantages and disadvantages – demonetization – black money- fake money – digital financial transactions – cash less economic – remonetization – the role of RBI in demonetization and remonetization.

#### **Unit 5: Payment System & Digital Banking**

Innovative banking payment system – rupay – rupay secure – IMPS – National unified USSD platform (USSD) – National automated clearing house (NACH) – Aadhaar enabled payment System (AEPSC – KYC/MICR vs CTS - Comparison – national financial switch (NFS) RTGS, NEFT, UPI, CCIL – National payment corporation – forex settlements, securities settlement enhanced mobile banking – payment banking and small finance banking – competitive and collaborative services.

### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

- 1) Banking legislation in India.
- 2) The changing scenario of Indian banking system.
- 3) Bank deposits, loans and advances.

- 4) Demonetization and remonetization.
- 5) Payment system and digital banking.

**Text Books**

- 1) Gurusamy .S 2017, Banking Theory Law and Practice, Vijay Nicole imprints (p) Ltd, Chennai.
- 2) Arunajatesan .S 2017, Technology in banking margham publications Chennai.
- 3) Digital Banking 2016 Indian Institute of banking and finance, taxman publication New Delhi.



<b>SEMESTER - II CORE ELECTIVE – II</b>	<b>22PCOME25-1: MANAGEMENT INFORMATION SYSTEM</b>	<b>CREDITS: 3 HOURS: 5</b>
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### **COURSE OBJECTIVES**

- 1) To study about information system and business model.
- 2) To know about modern information system.
- 3) To study the functional area of information system.
- 4) To enable the students to know testing security and risk of information system.
- 5) To know about software engineering qualities.

#### **Unit 1**

Information system – establishing the frame work – business model – information system architecture – excolection of information systems.

#### **Unit 2**

Modern information system – system development life cycle – structured methodologies – designing computer based method – procedures control and designing structured programme.

#### **Unit 3**

Functional areas – finance marketing, production, personnel levels , concepts of DSS, EIS, ES –comparison – concepts and knowledge representation – managing international information system.

#### **Unit 4**

Testing security – coding techniques – detectation of error – validation – cost benefit analysis – assessing the value and risk of information system.

#### **Unit 5**

Software engineering qualities – design, production, service, software specification, software metrics, software quality assurance – systems methodology – objectives – time and logic knowledge and human dimension – software life cycle models – verification and validation

### **COURSE OUTCOMES**

On successful completion of the subject, the students acquired knowledge about;

- 1) Information system and business model.
- 2) Modern information system.
- 3) Functional area of information system.
- 4) Testing security and risk of information system.
- 5) Software engineering qualities.

**Text Books**

- 1) Management information systems, management perspectives, D.P. Goyal, second edition Macmillan, New York.
- 2) Management information systems, Dr,S.P Rajagopalan, Margham publications, chennai.
- 3) Gardon B. Davis, Management information system : Conceptual foundations, McGraw Hill, USA.

<b>SEMESTER - II CORE ELECTIVE – II</b>	<b>22PCOME25-2: CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>CREDITS: 3 HOURS: 5</b>
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### **COURSE OBJECTIVES**

To facilitates the students to understand the process of CRM, implementation of CRM strategies and customisation of services

#### **Unit 1**

Introduction and Significance - CRM Emerging Concepts; Need for CRM; CRM Applications; CRM Decisions; The Myth of Customer Satisfaction; CRM Model; Understanding Principles of Customer Relationship; Relationship Building Strategies; Building Customer Relationship Management by Customer Retention; Stages of Retention; Sequences in Retention Process; Understanding Strategies to Prevent Defection and Recover Customers.

#### **Unit 2**

CRM Process: Introduction and Objectives - an Insight into CRM and e-CRM/ online CRM; The CRM cycle - Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's of CRM Process; CRM Process for Marketing Organization; CRM Affiliation in Retailing Sector; Key e-CRM features.

#### **Unit 3**

CRM Architecture: IT Tools in CRM; Data Warehousing - Integrating Data from different phases with Data Warehousing Technology; Data Mining: - Learning from Information Using Data Mining Technology like OLAP etc.; Understanding of Data Mining Process; Use of Modelling Tools; Benefits of CRM Architecture in Sales & Productivity; Relationship Marketing and Customer Care, CRM Over Internet.

#### **Unit 4**

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects

#### **Unit 5**

Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support, System Optimization and Follow-up; Client/Server CRM Model; Use of CRM in Call Centers using Computer Telephony Integration (CTI); CTI Functionality; Integration of CRM with ERP System. Case Studies

**Text Books**

- 1) Mohammed, H. Peeru and a Sagadevan (2004). Customer Relationship Management. Vikas Publishing House, Delhi.
- 2) Paul Greenberge (2005). CRM-Essential Customer Strategies for the 21st Century. Tata McGraw Hill.
- 3) William, G. Zikmund, Raymund McLeod Jr.; Faye W. Gilbert (2003). Customer Relationships Management. Wiley.
- 4) Alex Berson, Stephen Smith, Kurt Thearling (2004). Building Data Mining Applications for CRM. Tata McGraw Hill.

<b>SEMESTER - II CORE ELECTIVE – II</b>	<b>22PCOME25-3: BUSINESS ENVIRONMENT</b>	<b>CREDITS: 3 HOURS: 5</b>
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### **COURSE OBJECTIVES**

- 1) To understand the concepts of Business Environment.
- 2) To identify the Social Responsibility of Business to different stakeholders
- 3) To understand How Economic Environment in Industrial Development Policies  
-Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
- 4) To understand the Socio-Cultural Environment.
- 5) To familiarize with the Technological Environment and Modernisation of Technology.

#### **Unit 1: Theoretical Framework of Business Environment**

Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. PEST and SWOT analysis

#### **Unit 2: Economic Environment of Business**

Economic Environment: Significance and Elements of Economic Environment; Economic systems and business environment; Economic Planning in India; Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy. Economic Reforms in India - Liberalisation and impact of Globalisation. Impact of Rupee Devaluation and Demonetization.

#### **Unit 3: Political and Legal Environment**

Political and Legal Environment: Elements of political environment; Government and Business; Changing Dimensions of Legal Environment in India – Classification of Laws Influencing Business, Competition Act, Consumerism in India - Consumer Protection Act. - Objectives of GST. Significance of Corporate Governance – Need of Environmental Protection.

#### **Unit 4: Socio-Cultural Environment**

Business and Society – Objective of Business. Components of Socio-cultural environment; Social institutions and systems; Elements of Culture - Social Values and Attitudes;. Social Responsibility of Business – Guidelines. Ethical Principles in Business. Code of Ethics.

#### **Unit 5: Technological Environment**

Technological Environment: Factors governing Technological Environment-Impact. Innovation - Technology Transfer – Modernisation -Factors to be Considered for Appropriate Technology. Incentives and Concessions for Technological Research - Productivity in Indian Industry - Intellectual Property Rights.

**COURSE OUTCOMES**

- 1) The students will be able to learn Theoretical Framework of Business Environment.
- 2) The students will be able to make the student knowledge about business Economic Environment of Business.
- 3) The students will be able to Familiarize Current Political and Legal Environment.
- 4) The students will be able to understand the Socio Cultural Environment and Ethics.
- 5) The students will be able to learn the Latest Technology Environment for Business.

**Text Books**

- 1) Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
- 2) C.B.Gupta: Business Environment, Sultan Chand and Sons, New Delhi.

**Supplementary Readings**

- 1) Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
- 2) Aswathappa, K. Legal Environment of Business, Himalaya Publication, New Delhi.
- 3) Chakravarty, S: Development Planning, Oxford University Press, Delhi.