



YVU, Kadapa, M.Com Course Structure and Syllabus as per NEP 2020 (CBCS)

DIRECTERATE OF DISTANCE EDUCATION

MASTER OF COMMERCE

Program Code: COMYVU

SYLLABUS/CONTENTS FOR SEM I - IV



YOGI VEMANA UNIVERSITY

A State University, Accredited with "A" Grade by NAAC

VEMANAPURAM

YSR (KADAPA) DISTRICT - 516005



YOGI VEMANA UNIVERSITY

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	Components of study	Course Code	Title of the Course	No. of Credits	No. of Hours per week	Tutorial/ Practical per week	Internal Assessment	Semester End Exams	Total Marks
Semester - 1	Core	COMYVU101	Organisational Behaviour	4	4	2	25	75	100
		COMYVU102	Managerial Economics	4	4	2	25	75	100
		COMYVU103	Business Environment and Policy	4	4	2	25	75	100
	Foundation	COMYVU104	(A) Communication Skills	4	4	2	25	75	100
			(B) Business Ethics						
	Internal Elective 1	COMYVU105	(A) Corporate Financial Accounting	4	4	2	25	75	100
			(B) Techniques of Cost Accounting						
	Internal Elective 2	COMYVU106	(A) IT For Business	4	4	2	25	75	100
			(B) Corporate Governance						
				Total	24	24	12	150	450
Semester - 2	Core	COMYVU201	Human Resource Management	4	4	2	25	75	100
		COMYVU202	Marketing Management	4	4	2	25	75	100
		COMYVU203	Financial Management	4	4	2	25	75	100
	Foundation	COMYVU204	(A) Soft skills for Career Development	4	4	2	25	75	100
			(B) Modern Banking						
	Internal Elective	COMYVU205	(A) Quantitative Techniques for Business Decisions	4	4	2	25	75	100
			(B) Direct tax						
	Open Elective	COMYVU206	(A) Basics of Accounting & Auditing	4	4	2	25	75	100
			(B) Basics of Savings and Investment						
				Total	24	24	12	150	450
Semester - 3	Core	COMYVU301	Accounting for Managerial Decisions	4	4	2	25	75	100
		COMYVU302	Security Analysis and Portfolio Management	4	4	2	25	75	100
		COMYVU303	Corporate Tax and GST	4	4	2	25	75	100
	Skill Oriented Course	COMYVU304	(A) Accounting Package – Tally	4	4	2	25	75	100
			(B) Rural and Agricultural Marketing						
	Internal Elective	COMYVU305	(A) Financial Institutions, Markets and Services	4	4	2	25	75	100
			(B) Service Marketing						
	Open Elective	COMYVU306	Basics of Stock Markets	4	4	2	25	75	100
			Basics of Income tax						
				Total	24	24	12	150	450
Semester - 4	Core	COMYVU401	Entrepreneurship and Innovation	4	4	2	25	75	100
		COMYVU402	Legal Aspects of Business	4	4	2	25	75	100
		COMYVU403	International Business	4	4	2	25	75	100
	Internal Elective 1	COMYVU404	(A) Financial Derivatives	4	4	2	25	75	100
			(B) Retail Marketing Management						

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Internal Elective 2	COMYVU405	(A) International Financial Management	4	4	2	25	75	100
		(B) International Marketing Management						
Project	COMYVU406	Project Report & Viva-Voce	4	4	2	-	100**	100
Sub-Total			24	24	12	150	450	600
Grand Total			96	96	72	600	1800	2400

M.Com Course Curriculum*(For the students admitted during the academic year 2021 – 22 onwards)***COMYVU 101: ORGANISATIONAL BEHAVIOUR****Program Educational Objectives**

This enables the students in understanding of :

1. Various management concepts and theories of organization behavior.
2. Human behavior in business organizations and its influence on organizational change, development and effectiveness.
3. Individual behavior, communication, conflict and various management styles, motivational theories and coordination in the work environment structure, culture and change human resources.
4. Behaviour in organisations including diversity, attitudes, job satisfaction, emotions, moods, personality, values, perception, decision making and motivational theories.
5. Group behaviour in organizations, including communication, leadership, power and politics, conflict and negotiations.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Describe how people behave under different conditions and understand why people behave as they do.
2. Analyze individual and group behavior, and understand the implications of organizational behavior on the process of management.
3. Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
4. Explain how organizational changes and culture affect working relationships within organizations.
5. Build the team spirit for institutional advancement and professional growth.

UNIT-I: Organisational Behaviour (OB): Nature and Scope – Significance - Limitations of Organisational Behaviour - OB as an Interdisciplinary Approach - Models of OB - Emerging Challenges of OB in the 21st Century.

UNIT-II: Individual Dynamics: Personality - Perception - Motivation – Concept - Theories - Maslow’s Need Hierarchy- Two factor theory – ERG Theory.

UNIT-III: Group Dynamics: Concept - Types of Groups - Group Formation - Group Cohesiveness; Leadership – Concept - Leadership Theories – Trait Theory – Behavioural Theory – Fiedler Contingency Theory - Managerial Grid Theory; Conflict Management - Conflict Management Techniques

UNIT-IV: Organisational Dynamics: Organisational Culture – Organisational Change - Concept – Resistance to Implementation of Change – Organisational Effectiveness –Organizational Development: Concept - Organizational Development Interventions.

Suggested Books

1. Prasad, L.M., Organizational Behaviour, S.Chand Publications.
2. Aswathappa .K, Organizational Behaviour, HPH, New Delhi.
3. Fred Luthans, Organizational Behaviour, Tata McGraw Hill.
4. Stephen P.Robbins, Organizational Behaviour , Pearson Education.
5. Arun Kumar N Meenakashi., Organizational Behaviour, VPH.
6. Dale, Organizational Behaviour, Sage Publications.
7. Hersey, Paul, Kenneth H. Blanchard and Dewey E. Johnson, Management of Organizational Behaviour, Utilising Human Resources, PHI.



- 1. Organisational Behaviour**
 - 1.1 Nature and Scope
 - 1.2 Significance
 - 1.3 Limitations of Organisational Behaviour
 - 1.4 OB as an Interdisciplinary Approach
 - 1.5 Models of OB
 - 1.6 Emerging Challenges ofOB in the 21st Century
- 2. Individual Dynamics**
 - 2.1 Personality of individual dynamics
 - 2.2 Perception Personality of individual dynamics
 - 2.3 Motivation
 - 2.4 Maslow's Need Hierarchy
 - 2.5 Two factor theory
 - 2.6 ERG Theory
- 3. Group Dynamics**
 - 3.1 Types of Groups
 - 3.2 Group Formation
 - 3.3 Group Cohesiveness
 - 3.4 Leadership Theories
 - 3.5 Trait Theory
 - 3.6 Behavioural Theory
 - 3.7 Fiedler Contingency Theory
 - 3.8 Managerial Grid Theory
 - 3.9 Conflict Management Techniques
- 4 Organisational Dynamics**
 - 4.1 Organisational Culture
 - 4.2 Organisational Change
 - 4.3 Resistance to Implementation of Change
 - 4.4 Organisational Effectiveness
 - 4.5 Concept - Organizational Development Interventions.



COMYVU 102: MANAGERIAL ECONOMICS

Program Educational Objectives

This enables the students in understanding of :

1. Concepts of managerial economics and its role in business decisions
2. Demand & supply analysis and its applications in business
3. Functions of production, price strategies and profit theories
4. Impact of competition in various types of markets
5. Nexus between Macro-economic factors and managerial decisions

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply principles of economics in day-to-day business activities
2. Understand the demand and supply conditions and assess the position of a company
3. Develop thorough knowledge on the production theories and cost while dealing with the factors of production.
4. Analyze real-world business problems with a systematic theoretical framework.
5. Design competition strategies, including costing, pricing, product differentiation, and market environment

UNIT-I: Introduction: Managerial Economics - Nature and Scope - Principles – Objectives of the Firm - Theory of the Firm, Role and Responsibilities of a Managerial Economist.

UNIT-II: Demand and Supply Analysis: Law of Demand - Demand Function - Determinants - Demand Estimation - Methods of forecasting for Existing and New Products ; Law of Supply - Determinants of Supply.

UNIT-III: Cost and Production Analysis: Cost Concepts - Cost Output Relationship in Short run and Long run - Cost Control and Reduction; Production Function - Cobb Douglas Production Function.

UNIT-IV: Profit and Price Analysis: Nature and Theories of Profit - Cost Volume Profit Analysis - Profit Planning and Forecasting; Competition - Types of Competition; Pricing Policies and Strategies - Pricing Methods.

Suggested Books

1. Craig Peterson and Lewis: Managerial Economics, Pearson Education Publication 2008
2. Mankiw, Principles of Macroeconomics, 4e, TL 2007.
3. Mehta, P.L., Managerial Economics, Text and Cases, S.Chand & Co., Publishers, NewDelhi
4. Varshney, R.L., and Maheswari, K.L., Managerial Economics, S.Chand & Co.,Publishers, New Delhi
5. Battacharya & Chakravarthy, Fundamentals of Business economics BS Publications2002.
6. Ahuja, H.L., Managerial Economics, S. Chand, New Delhi
7. Trivedi, M.L. Managerial Economics, Tata Mc-Graw Hills, New Delhi.
8. Mithani, D.M, Managerial Economics – Theory and Applications , Himalayas PublishingHouse, New Delhi.



Contents

1 Introduction

- 1.1 Nature and Scope of Managerial Economics
- 1.2 Principles Managerial Economics
- 1.3 Objectives of the Firm
- 1.4 Theory of the Firm
- 1.5 Role and Responsibilities of a Managerial Economist

2 Demand and Supply Analysis

- 2.1 Law of Demand
- 2.2 Demand Function
- 2.3 Determinants
- 2.4 Demand Estimation
- 2.5 Methods of forecasting for Existing and New Products
- 2.6 Determinants of Supply

3 Cost and Production Analysis

- 3.1 Cost Concepts
- 3.2 Cost Output Relationship in Short run and Long run
- 3.3 Cost Control and Reduction
- 3.4 Production Function
- 3.5 Cobb Douglas Production Function

4 Profit and Price Analysis

- 4.1 Nature and Theories of Profit
- 4.2 Cost Volume Profit Analysis
- 4.3 Profit Planning and Forecasting
- 4.4 Types of Competition
- 4.5 Pricing Policies and Strategies
- 4.6 Pricing Methods



COMYVU 103: BUSINESS ENVIRONMENTS AND POLICY

Program Educational Objectives

This enables the students in understanding of :

1. Concepts of Business Environment.
2. Economic Environment in Industrial Development Policies -Industrial policy, Fiscal policy, monetary policy, Economic Reforms in India
3. Socio-Cultural Environment.
4. Technological Environment and Modernisation of Technology.
5. In-depth knowledge about different environment in the business climate and the current issues affecting business.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Acquire basic knowledge of Business environment
2. Obtain acquaintance of the influencing factors of business environment in India.
3. Enhance the knowledge on economic environment and economic policies in India.
4. Improve the awareness on Socio-Cultural, Political and Legal Environment of Business.
5. Gain familiarities about the technological and global environment of business.

UNIT-I: Business Environment: Concept - Nature and Scope -Elements of Business Environment - Techniques of Environmental Analysis - Changing Dimensions of Business Environment.

UNIT-II: Economic Environment of Business: Introduction - Economic Systems - Economic Policies - Role of Public Sector in Economic Development - Economic Reforms, SEZs.

UNIT-III: Socio-Cultural, Political and Legal Environment: Introduction - Socio-cultural Environment - Political Environment - Social Responsibilities of Business; Legal Environment - Consumer Protection Act.

UNIT-IV: Technological and Global Environment: Technological Environment - Technological Implications; Global Environment: Nature and Scope - Multi National Corporations (MNCs) - Emerging Challenges of Global Business - FEMA.

Suggested Books

1. Aswathappa. K, Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi.
3. Kohli.S.L. and Resutra N.K, Business Environment, Kalyani Publishers, New Delhi 2005.
4. Fernando A.C, Business Environment, Pearson Education, New Delhi.
5. Misra.S.K, and V.K.Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2008.
6. Agrawal. A.N., Indian Economy: Problems of Development and Planning, New Age Publications, New Delhi, 2008.
7. Misra.S.K., and V.K.Puri, Economic Environment of Business, Himalaya Publishing House, New Delhi, 2008.
8. Raj Agrawal, Business Environment, Excel Books, New Delhi, 2008.



Contents

1 Business Environment

- 1.1 Nature and Scope
- 1.2 Elements of Business Environment
- 1.3 Techniques of Environmental Analysis
- 1.4 Changing Dimensions of Business Environment

2 Economic Environment of Business

- 2.1 Introduction
- 2.2 Economic Systems
- 2.3 Economic Policies
- 2.4 Role of Public Sector in Economic Development
- 2.5 Economic Reforms

3 Socio-Cultural, Political and Legal Environment

- 3.1 Introduction
- 3.2 Socio-cultural Environment
- 3.3 Political Environment
- 3.4 Social Responsibilities of Business
- 3.5 Legal Environment
- 3.6 Consumer Protection Act

4 Technological and Global Environment

- 4.1 Technological Environment
- 4.2 Global Environment-Nature and Scope
- 4.3 Multi National Corporations (MNCs)
- 4.4 Emerging Challenges of Global Business



COMYVU 104 (A): COMMUNICATION SKILLS

Program Educational Objectives

This enables the students in understanding of :

1. Effective listening skills to become a critical listener.
2. Requires abilities to speak confidently in large groups.
3. Skills needed for effective writing
4. Importance of group discussions, debates, and public speech
5. Effective presentation skills

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Develop the speaking skills
2. Apply necessary skills for drafting letters
3. Improve communication skills that integrate written, verbal and technical communication
4. Prepare CVs and be well versed with Interview and group discussion with creativity
5. Identify methods and formats of report preparation including graphical presentation

UNIT-I: Communication: Modes of Communication - Communication Process - Barriers to Communication - Effective Reading - Techniques of Reading - Vocabulary Building

UNIT-II: Effective Listening: Concept - Art of listening – Principles - Process - Guidelines for effective listening - hearing Vs listening - Qualities of good listener.

UNIT-III: Effective Writing: Importance of Writing Skills – Avoidance Common Errors in Writing - Personal and Professional Letters - Writing Memos - Minutes of the Meeting.

UNIT-IV: Effective Presentation: Concept – Types – Qualities of Good presentation –Effective Power Point Presentation Skills - Types and techniques of Interview

Suggested Books

1. Ramesh,MS & C.C.Pattanshetti, Madhumathi M.K.Kulkarni, “Business Communication”, Sultan Chand and Sons , Educational Publishers,23, Daryagani, New Delhi, 2011
2. Rajendra Paul and Koralahalli, “Essentials of Business Communication”, EducationalPublishers, 2011.
3. Raman, Meenakshi, & Sharma, Sangeta. (2011). Technical Communication - Principles and practice (2 ed.). Delhi: Oxford University Press.
4. R.C. Sharma & Krishna Mohan Business Correspondence and Report Writing. Tata Mc Graw Hill Publishing Company Limited.
5. K.K. Sinha, Business Communication, Galgotia Publishing Co., Karol Bagh, New Delhi.
6. UrmilaRai (2013).Business communication (2 Ed.).Himalayas Publishing House.
7. Dr.ParthoPratim Roy: Business Communication – The basics, Himalayas Publishing House.
8. C.S.Rayudu (2012), Communication (9 ed.), Himalayas Publishing House



Contents

1 Communication

- 1.1 Modes of Communication
- 1.2 Communication Process
- 1.3 Barriers to Communication
- 1.4 Effective Reading
- 1.5 Techniques of Reading
- 1.6 Vocabulary Building

2 Effective Listening

- 2.1 Concept
- 2.2 Art of listening
- 2.3 Principles Effective Listening
- 2.4 Process of Effective Listening
- 2.5 Guidelines for effective listening
- 2.6 hearing Vs listening
- 2.7 Qualities of good listener

3 Effective Writing

- 3.1 Importance of Writing Skills
- 3.2 Avoidance Common Errors in Writing
- 3.3 Personal and Professional Letters
- 3.4 Writing Memos
- 3.5 Minutes of the Meeting

4 Effective Presentation

- 4.1 Concept of Effective Presentation
- 4.2 Types of Effective Presentation
- 4.3 Qualities of Good presentation
- 4.4 Effective Power Point Presentation Skills
- 4.5 Types and techniques of Interview



COMYVU 104 (B): BUSINESS ETHICS

Program Educational Objectives

This enables the students in understanding of :

1. Concepts of Business Ethics.
2. Characteristics and importance of Business Ethics.
3. Principles of business ethics.
4. Challenges of Business Ethics.
5. In-depth knowledge about Sources of Ethics.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Get basic knowledge of Business Ethics.
2. Obtain acquaintance of the objectives and scope of business ethics.
3. Enhance the knowledge on principles of business ethics.
4. Improve the knowledge on challenges of business ethics.
5. Learn about the ethical theories of business.

UNIT – I: Business Ethics: Introduction - Genesis of Business Ethics - Objectives - Characteristics - Scope - Significance - Problems in Adapting Business Ethics.

UNIT-II: Principles of Business Ethics: Factors Affecting Business Ethics - Ethical Standards - Elements of Business Ethics - Ethics in Contemporary Business.

UNIT-III: Ethical Theories: Modern Decision Making Model and Ethics - Sources of Ethics - Unethical Practices - Influence of Business Ethics on Business Operations.

UNIT-IV: Business Ethics: Challenges of Business Ethics and corporate leadership - Ethical principles in Business - Business Ethics from Indian perspective.

Suggested Books

1. Manuel G. Velasquez, Business Ethics, concepts, Prentice Hall of India, New Delhi.
2. R.C.Sekhar, Ethical Choices in Business, Response Books, New Delhi.
3. C.S.V. Murthy, Business Ethics, Himalaya Publishing House, New Delhi.



Contents

1 Business Ethics

- 1.1 Introduction
- 1.2 Genesis of Business Ethics
- 1.3 Objectives of Business Ethics
- 1.4 Characteristics
- 1.5 Scope
- 1.6 Significance
- 1.7 Problems in Adapting Business Ethics

2 Principles of Business Ethics

- 2.1 Factors Affecting Business Ethics
- 2.2 Ethical Standards
- 2.3 Elements of Business Ethics
- 2.4 Ethics in Contemporary Business

3 Ethical Theories

- 3.1 Modern Decision Making Model
- 3.2 Ethics
- 3.3 Sources of Ethics
- 3.4 Unethical Practices
- 3.5 Influence of Business Ethics on Business Operations

4 Business Ethics

- 4.1 Challenges of Business Ethics
- 4.2 corporate leadership
- 4.3 Ethical principles in Business
- 4.4 Business Ethics from Indian perspective



COMYVU 105 (A): CORPORATE FINANCIAL ACCOUNTING

Program Educational Objectives

This enables the students in understanding of :

1. Issues and practices of advanced corporate financial accounting.
2. Methods of accounting for price level changes
3. Concepts of Human Resource, Government and social responsibility accounting
4. Importance of Accounting principles & standards and its applications for business
5. Preparation of consolidated financial statements of different companies

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Combine practical and theoretical knowledge of financial accounting.
2. Identify and analyze the price changes in the real life situations.
3. Develop the sufficient insights on the importance of accounting maintenance for different purposes
4. Describe how people analyze the concept of holding company under different conditions
5. Identify reasons for preparing financial statements in different manner.

UNIT-I: Financial Accounting: Introduction - Objectives - Generally Accepted Accounting Principles (GAAP) - Ethical Issues in Accounting Practices - Role of computers in accounting (Theory only)

UNIT-II: Inflation Accounting: Meaning - Limitations of Historical Accounting - Methods of Accounting for Price Level Changes - Current Purchasing Power (CPP) - Current Cost Accounting (CCA) - Gearing Adjustment. (Theory & Problems)

UNIT-III: Human Resource Accounting: Concept - Suggested Methods for Valuation of Human Resources; Corporate Social Accounting - Objectives - Measures - Social Responsibility Accounting; Government Accounting (Theory only).

UNIT-IV: Consolidated Financial Statements: Preparation of Consolidated Balance Sheet - Minority Interest - Pre-Acquisition and Post-Acquisition Profits - Cost Control or Goodwill - Bonus Shares - More Than One Subsidiary. (Theory & Problems)

Suggested Books

1. Gupta, R.L. and Radhaswami, M., Advanced Accountancy, S. Chand & Co., New Delhi.
2. Jain and Narang, Advanced Accountancy, Kalyani Publications, New Delhi
3. M.C. Shukla, T.S. Grewel, Advanced Accountancy, S. Chand & Co., New Delhi.
4. S.N. Maheswari and S.K. Maheswari, Corporate Accounting, Vikas Publishing House, New Delhi.
5. Arulanandam, Advanced Accountancy, Himalaya Publishing House, Delhi.
6. Ghosh, T.P., Accounting Standards and Corporate Accounting Practices, Taxmann.
7. Jawaharlal, Accounting Theory, Himalaya Publishing House.
8. I.M. Pandey, Management Accounting, Vikas Publication.
9. Bhatt J, Management Accounting, ELBS.
10. Khan and Jain, Management Accounting, Tata McGraw Hill.



Contents

1 Financial Accounting

1.1 Introduction

1.2 Objectives

1.3 Generally Accepted Accounting Principles (GAAP)

1.4 Ethical Issues in Accounting Practices

1.5 Role of computers in accounting

2 Inflation Accounting

2.1 Meaning

2.2 Limitations of Historical Accounting

2.3 Methods of Accounting for Price Level Changes

2.4 Current Purchasing Power (CPP)

2.5 Current Cost Accounting (CCA)

2.6 Gearing Adjustment. (Theory & Problems)

3 Human Resource Accounting

3.1 Concept

3.2 Suggested Methods for Valuation of Human Resources

3.3 Corporate Social Accounting

3.4 Objectives

3.5 Measures

3.6 Social Responsibility Accounting

3.7 Government Accounting

4 Consolidated Financial Statements

4.1 Preparation of Consolidated Balance Sheet

4.2 Minority Interest

4.3 Pre-Acquisition and Post-Acquisition Profits

4.4 Cost Control or Goodwill

4.5 Bonus Shares

4.6 More Than One Subsidiary



COMYVU 105 (B): TECHNIQUES OF COST ACCOUNTING

Program Educational Objectives

This enables the students in understanding of :

1. The procedure to determine the cost of production.
2. Equip them in the preparation of various budgets
3. Cost controlling measures and its significance.
4. Enrich the students about the variances of standard costing
5. ABC Analysis used in manufacturing concerns.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Construct cost sheet and apply various techniques for minimizing the cost factor
2. To develop different budgets required for the different concerns
3. To apply the standard costing techniques and evaluate the causes for variance in different elements of cost
4. Able to identify and apply relevant methods used for preparation of financial statements
5. Understand various inventory techniques and its significance for optimum utilization

UNIT- I: Cost Accounting: Concept - Objectives – Cost Classification – Cost Sheet - Books of Accounts – Integral and Non Integral Accounting - Reconciliation of Cost and Financial Accounts (Including Problems).

UNIT-II: Budget: Meaning –Budgetary Control: Advantages- Limitations – Classification of Budgets - Master Budget – Flexible Budget –Zero Based Budgeting (Including Problems).

UNIT-III: Standard Costing: Need- Standard Costing and Budgetary Control – Variance Analysis -. Marginal Cost- Absorption Cost- Marginal Costing Vs Absorption Costing - Preparation of Income Statement (Including Problems).

UNIT-IV: ABC Analysis: – Objectives- Practical Applications - Stages of ABC Analysis – Differences between traditional cost system and ABC system.

Suggested Books

1. Jain S.P., & K.L.Narang, Cost Accounting Principles & Practice Kalayani Publishers New Delhi.
2. Rathnam P.V., Rathnam,s costing advanced problems and solutions, Kitab Mahal Distributors.
3. Maheswari S.N., Advanced problems and solutions in cost accounting, Sultan Chand & Sons.
4. Bhar B.K., Cost accounting methods and problems, Academic Publishers, Kolkota.
5. Khan M.Y & Jain P.K., “Theory and Problems in Cost Accounting” TMH



Contents

1 Cost Accounting

1.1 Concept

1.2 Objectives

1.3 Cost Classification

1.4 Cost Sheet

1.5 Books of Accounts

1.6 Integral and Non Integral Accounting

1.7 Reconciliation of Cost and Financial Accounts

2 Budget

2.1 Meaning

2.2 Budgetary Control

2.3 Advantages

2.4 Limitations

2.5 Classification of Budgets

2.6 Master Budget

2.7 Flexible Budget

2.8 Zero Based Budgeting

3 Standard Costing

3.1 Need of Standard Costing

3.2 Standard Costing and Budgetary Control

3.3 Variance Analysis

3.4 Marginal Cost

3.5 Absorption Cost

3.6 Marginal Costing Vs Absorption Costing

3.7 Preparation of Income Statement

4 ABC Analysis

4.1 Objectives

4.2 Practical Applications

4.3 Stages of ABC Analysis

4.4 Differences between traditional cost system and ABC system



COMYVU 106 (A): IT FOR BUSINESS

Program Educational Objectives

This enables the students in understanding of :

1. Basics of information technology and helps to improve managerial performance.
2. Importance of computers and its applications on business.
3. Knowledge on spread sheets for acquisition, processing, and calculation of data.
4. Significance of using digital tools for effective presentation.
5. Creation and utilization of web designing and online payment modes

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the technology and infrastructure components of a computer
2. Using formatting skills for effective preparation of the documents
3. Use skills to apply formulas and prepare charts, graphs, generate reports etc., in spreadsheet
4. Preparation and use slide presentation with various details
5. Identify the e-commerce practices and role of website in promoting trade

UNIT-I: Computer in Business Correspondence: Concept of Hardware and Software – Advantages and Disadvantages – Input Devices – Output Devices – Primary Memory - Secondary Storage. Features of MS Word.

UNIT-II: Spreadsheet Applications in Business: Features – Advantages – Disadvantages – Bars and Areas of Worksheet – Filter –Other Applications Use in Excel.

UNIT-III: Slide Presentations: Features – Advantages – Disadvantages – Types of slides – Hyperlink to Slides – Slide Presentation – Custom Slide Show.

UNIT-IV: Role of IT in Online Business: Features - Advantages and Disadvantages - Traditional Market Vs Digital Markets –Digital Advertising – Online Trading – Debit and Credit Card System – Digital Wallets.

Suggested Books

1. Fundamentals of Computer: Dr. K. Kiran Kumar, Sri Vaibhava Publications, Hyderabad.
2. Fundamentals of Information Technology: Saha RG and IL Narasimha Rao, Himalaya Publications, New Delhi.
3. Fundamentals of Information Technology: N.V.N.Chary & Lalitha S., Kalyani Publishers, Hyderabad.
4. Electronic Commerce – A managerial perspective, Efraim Turban, Jae Lee, David King and H.Michael Chung, Pearson Education, New Delhi.



1 Computer in Business Correspondence

- 1.1 Concept of Hardware and Software
- 1.2 Advantages and Disadvantages
- 1.3 Input Devices
- 1.4 Output Devices
- 1.5 Primary Memory
- 1.6 Secondary Storage
- 1.7 Features of MS Word

2 Spreadsheet Applications in Business

- 2.1 Features
- 2.2 Advantages
- 2.3 Disadvantages
- 2.4 Bars and Areas of Worksheet
- 2.5 Filter
- 2.6 Other Applications Used in Excel

3 Slide Presentations

- 3.1** Features
- 3.2 Advantages
- 3.3 Disadvantages
- 3.4 Types of slides
- 3.5 Hyperlink to Slides
- 3.6 Slide Presentation
- 3.7 Custom Slide Show

4 Role of IT in Online Business

- 4.1 Features
- 4.2 Advantages and Disadvantages
- 4.3 Traditional Market Vs Digital Markets
- 4.4 Digital Advertising
- 4.5 Online Trading
- 4.6 Debit and Credit Card System
- 4.7 Digital Wallets

COMYVU 106 (B): CORPORAT GOVERNANCE

Program Educational Objectives

This enables the students in understanding of :



1. Role of corporate governance in maintaining transparency of business transactions.
2. Importance of commitment to values and ethical conduct of business.
3. Emergence of corporate governance framework for corporate management
4. Specific ideas about the recommendations of various committees in different parts of world
5. Knowledge on corporate governance standards and practices for improving the quality of transparency

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Identify and analyse the regulation of corporate governance including national and international codes of practice
2. Apply the knowledge of corporate governance theories and policy imperatives to bring transparency
3. Gain awareness of governance regulation to assess and propose solutions for corporate governance problem
4. Communicate factual and legal issues in relation to corporate governance arrangements
5. Appraise the corporate governance standards for developing corporate social responsibility

UNIT-I: Corporate Governance: Importance –Corporate governance Systems– Issues in Corporate Governance - Principles of Good CG - Code of Best Practices – World Committees on Corporate governance. (Theory only)

UNIT-II: Corporate Governance in India: Importance - Historical Perspective – Indian Committees and Guidelines on Corporate Governance– SEBI initiative – Corporate Governance Practices in India. (Theory only)

UNIT-III: Board of Directors and Audit Committee: Role in CG – Composition of Board – CG Issues relating to Board – Independent Directors –Audit Committee: Duties and Responsibilities of Auditors –CG and internal auditors. (Theory only)

UNIT-IV: Corporate Governance Standards and practices in India: Methods for Examining the Quality and Effectiveness of CG – CG Standards in Indian Context– Pioneers in Good CG Practices – Problems of CG in India – CG and Corporate Social Responsibility (CSR) – Future of CG in India. (Theory only)

Suggested Books

1. Fernando A.C – Corporate Governance – principles, Policies and practices – Pearson Education – New Delhi -2006.
2. Subash Chandra Das – Corporate Governance – Codes, Systems, Standards and Practices –PHI Learning New Delhi-2009
3. Kesho Prasad – Corporate Governance – PHI Learning - New Delhi-2009
4. Singh S - Corporate Governance – Global Concepts and Practices – Excel Books -New Delhi-2005.
Donald H. Chew Jr. Staurt L.Gillan – Corporate Governance at Crossroads – Tata McGraw –Hill Co. Ltd. New Delhi-2006

Contents

1 Corporate Governance

1.1 Importance

1.2 Corporate governance Systems



1.3 Issues in Corporate Governance

1.4 Principles of Good CG

1.5 Code of Best Practices

1.6 World Committees on Corporate governance

2 Corporate Governance in India

2.1 Importance

2.2 Historical Perspective

2.3 Indian Committees and Guidelines on Corporate Governance

2.4 SEBI initiative

2.5 Corporate Governance Practices in India

3 Board of Directors and Audit Committee

3.1 Role in CG

3.2 Composition of Board

3.3 CG Issues relating to Board

3.4 Independent Directors

3.5 Duties and Responsibilities of Auditors

3.6 CG and internal auditors

4 Corporate Governance Standards and practices in India

4.1 Methods for Examining the Quality and Effectiveness of CG

4.2 CG Standards in Indian Context

4.3 Pioneers in Good CG Practices

4.4 Problems of CG in India

4.5 CG and Corporate Social Responsibility (CSR)

4.6 Future of CG in India

COMYVU 201: HUMAN RESOURCE MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Basic knowledge of Human Resource Management in business.
2. Concepts, practices and functions within the field of human resource management.



3. Necessary HR skills that are required by HR professionals
4. Effective management and planning of HR functions within organizations
5. Contribution of employee performance management and organizational effectiveness

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Know about the nature of human resource management, the broad range of influences acting on human resource management.
2. Understand the methods of recruitment, selection process.
3. Recognize the performance appraisal of human resources in business and also on Knowledge and application of performance assessment methods, improvements and resultant in terms of employee service condition reviews.
4. Analyze various compensation plans and benefits and services.
5. Gain familiarity about the importance of training and development and its methods.

UNIT-I: Introduction to Human Resource Management: Concept–Role – Functions – Contemporary Issues in HRM – Strategic Human Resource Management – Horizons and Challenges of Challenges in the 21st Century.

UNIT-II: Acquisition of Human Resources: Human Resource Planning – Definition – Objectives – Process – Job Analysis – Recruitment – Factors Affecting Recruitment –Prerequisites of a good recruitment Policy- Source of Recruitment.

UNIT-III: Employee Selection: Process of Selection – Selection Policy- Essentials of Selection procedure- Steps in selection procedure- Employer and Employee Relations –Importance –Workers Participation in Management -Collective Bargaining.

UNIT-IV: Employee Training and Development: Importance – Principles of Training - Training Methods - Methods of Performance Appraisal System – Compensation Management - Incentives and fringe benefits.

Suggested Books

1. Aswathappa K. Human Resource and Personnel Management Text and Cases, Tata McGraw Hill.
2. Edwin B. Flippo, Principles of Personnel Management, McGraw Hill.
3. VenkataRatnam C.S. Managing People, Global Business Press, New Delhi.
4. N.K. Singh, Human Resource Management, Excel Publications.
5. P.Subbarao, Human Resource Management, Himalaya Publishing House, New.
6. David Ulrich, Human Resource Management Champions, Harvard Business Scholl Press.

HUMAN RESOURCE MANAGEMENT

Contents

1 Introduction to Human Resource Management

1.1 Concept

1.2 Role



1.3 Functions

1.4 Contemporary Issues in HRM

1.5 Strategic Human Resource Management

1.6 Horizons and Challenges of Challenges in the 21st Century

2 Acquisition of Human Resources

2.1 Human Resource Planning

2.2 Definition

2.3 Objectives

2.4 Process

2.5 Job Analysis

2.6 Recruitment

2.7 Factors Affecting Recruitment

2.8 Prerequisites of a good recruitment Policy

2.9 Source of Recruitment

3 Employee Selection

3.1 Process of Selection

3.2 Selection Policy

3.3 Essentials of Selection procedure

3.4 Steps in selection procedure

3.5 Employer and Employee Relations

3.6 Importance

3.7 Workers Participation in Management

3.8 Collective Bargaining

4 Employee Training and Development

4.1 Importance

4.2 Principles of Training

4.3 Training Methods

4.4 Methods of Performance Appraisal System

4.5 Compensation Management

4.6 Incentives and fringe benefits

COMYVU 202: MARKETING MANAGEMENT

Program Educational Objectives



This enables the students in understanding of :

1. Conceptual framework of marketing and its applications in decision making
2. Requirements for effective segmentation to sustain product demand in the market
3. Factors determining consumer behavior and various decision models
4. Significance of 4P's in marketing of goods and services.
5. Day-to-day contemporary developments and challenges in marketing of goods and services

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Obtain awareness about the current trends in marketing
2. Build conceptual knowledge on the life cycle stages of a new product.
3. Analyse the decision process and factors influencing buying behavior
4. Design the promotion-mix strategies, advertising campaigns and distribution channels.
5. Take proactive measures while taking marketing decisions after the sales.

UNIT-I: Introduction: Importance and functions of Marketing - Approaches to Study Marketing - Rural Marketing - Urban Marketing - Modern Marketing - Traditional Vs. Modern Marketing - Tele Marketing - Digital Marketing.

UNIT-II: Market Targeting: Selecting Target Markets- Market Segmentation - Product Mix - PLC Stages - New Product Development Process.

UNIT-III: Consumer Behavior and Marketing Research: Buying Decision Process - Buyer Behaviour Models; Marketing Research Process– Ethical Issues in Marketing Research

UNIT-IV: Channel and Promotion Management: Types of Channel Members - Sales Promotion – Sales Promotion Methods –Advertising - Ecological Aspects of Marketing.

Suggested Books

1. Philip Kotler; Marketing Management, Pearson 2007 New Delhi.
2. S.A. Sherlekar, R.Krishna mooethi, Marketing management- 2015 HPH Hyderabad.
3. Biplab Bose, Marketing Management, Himalaya Publication, New Delhi.
4. William. J. Stanton, Charles Futrell, Fundamentals of Marketing, Tata McGraw Hill.
5. E. Jerome, McCarthy, Essentials of Marketing, PHI.
6. Cundiff EW, Richard RS, Norman, A.P, Govani, Fundamentals of Modern Marketing, TMH.
7. David .J L Hugh. G, Donald. A. Taylor, Ronald. S. Rubin, Marketing Research, PearsonPublication.
8. Ralph Wesfall, Stanley F. Starch, Marketing Research (Text and Cases), Prentice Hall.
9. Boyd and Westfall, Marketing Research-Text and Cases, Dreamtech Press.
10. S.A. Sherlekar, Marketing Management, Himalaya Publishing House.

MARKETING MANAGEMENT

Contents

1 Introduction

1.1 Importance and functions of Marketing

1.2 Approaches to Study Marketing

1.3 Rural Marketing



1.4 Urban Marketing

1.5 Modern Marketing

1.6 Traditional Vs. Modern Marketing

1.7 Tele Marketing

1.8 Digital Marketing

2 Market Targeting

2.1 Selecting Target Markets

2.2 Market Segmentation

2.3 Product Mix

2.4 PLC Stages

2.5 New Product Development Process

3 Consumer Behavior and Marketing Research

3.1 Buying Decision Process

3.2 Buyer Behaviour Models

3.3 Marketing Research Process

3.4 Ethical Issues in Marketing Research

4 Channel and Promotion Management

4.1 Types of Channel Members

4.2 Sales Promotion

4.3 Sales Promotion Methods

4.4 Advertising

4.5 Ecological Aspects of Marketing

COMYVU 203: FINANCIAL MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Key issues involved in financial management and effective decision making
2. How corporations make effective investment decisions regarding the working capital and capital budgeting
3. Measures of cost of capital and financial leverage to form long-term financial policies for business.
4. Various policies and theories for taking effective dividend decision



5. Skills required for corporate restructuring to meet the current requirements

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Measure the risk and return of the various capital budgeting proposals
2. Estimate the management of cash, inventory and receivables for planning working capital
3. Describe how people analyze the corporate leverage under different conditions
4. Analyze and implement suitable financing decisions for evaluating capital structure and cost of capital
5. Seek employment as financial manager, financial analyst, cash manager, project consultant etc

UNIT-I: Financial Management: Objectives – Finance Function – Role of Financial Manager – Time Value of Money; Capital Budgeting Process – Capital Budgeting Techniques: Traditional and Modern (Theory & Problems).

UNIT-II: Working Capital Management: Operating Cycle – Determinants - Cash Management – Receivables Management – Inventory Management (Theory & Problems).

UNIT-III: Financing Decisions: Capital Structure – Concept - Determinants of Capital Structure; Leverages– Cost of Capital – Source of finance. (Theory & Problems).

UNIT-IV: Dividend Decision: Forms of Dividend - Dividend Theories (Theory & Problems) Corporate Restructuring: Corporate Mergers and Acquisitions and Takeovers – Different Approaches for Valuation (Theory only).

Suggested Books

1. Van Horne, James C, Financial Management, Prentice Hall of India, New Delhi.
2. Khan M Y and Jain P K, Financial Management, Tata McGraw Hill Publishers. New Delhi.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishers. New Delhi.
4. Pandey, I.M., Financial Management, Vikas Publishing House, New Delhi.
5. Kulkarni P. V., Financial Management, Himalaya Publishing House, New Delhi.
6. Brealey & Myres, Principles of Corporate Finance, McGraw Hill, New York
7. Ross S.A., Westerfield, R.W. and Jordan, B.D., Fundamentals of Corporate Finance, TMH.
8. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill.

FINANCIAL MANAGEMENT

Contents

1 Financial Management

1.1 Objectives

1.2 Finance Function

1.3 Role of Financial Manager

1.4 Time Value of Money

1.5 Capital Budgeting Process



1.6 Capital Budgeting Techniques

1.7 Traditional and Modern

2 Working Capital Management

2.1 Operating Cycle

2.2 Determinants

2.3 Cash Management

2.4 Receivables Management

2.5 Inventory Management (Theory & Problems).

3 Financing Decisions

3.1 Capital Structure

3.2 Concept

3.3 Determinants of Capital Structure

3.4 Leverages

3.5 Cost of Capital

3.6 Source of finance. (Theory & Problems).

4 Dividend Decision

4.1 Forms of Dividend

4.2 Dividend Theories (Theory & Problems)

4.3 Corporate Restructuring: Corporate Mergers and Acquisitions and Takeovers

4.4 Different Approaches for Valuation (Theory only).

COMYVU 204 (A): SOFT SKILLS FOR CAREER DEVELOPMENT

Program Educational Objectives

This enables the students in understanding of :

1. Guidelines for successful career planning
2. Concepts of know yourself and personality development skills
3. Art of developing communication skills and creative writing
4. Significance of time management and interview skills
5. Do and do not's while attending the interview

Expected Course Outcomes

After successful completion of this paper, the students are able to:



1. Identify and strengthen the inherent personality
2. Improve the body language and positive attitude
3. Develop interpersonal skills
4. Face the interviews and participate in group discussion
5. Able to maintain time and cope up with the skills of managing stress.

UNIT-I: Soft Skills: Meaning - Importance –Improving Soft Skills –Career Planning: Importance – Guidelines for Choosing a Career –Goal Setting.

UNIT-II: Personality Development Skills: Self Esteem: Characteristics –steps to build positive self-esteem; Know Yourself –SWOT Analysis –Positive Attitude - Steps in Building Positive Attitude

UNIT-III: Communication Skills: Art of Listening –Kinds of Listening - Poor Listening Habits – Art of Public Speaking; Art of Writing - Art of Letter Writing and E- mail; Resume/CV Preparation

UNIT-IV: Interview Skills : Concept - Types of Interviews - Art of Facing Interview – Interview Tips– Time Management.

Suggested Books

1. Alex, K., Soft Skills – Know Yourself and Know the World, S. Chand Publishers, NewDelhi.
2. Parag Diwan, Business Communication, Excel Publications, New Delhi.
3. Hind, D., Transferable Personal Skills: A Student’s Guide, Sunderland.
4. C. S. Rayudu, Communication, Himalaya Publishing House, New Delhi.
5. Biswajit Das, Business Communication and Personality Development, Excel Books.
6. K. Srinivasa Krishna & B. Kuberudu: Business Communication and soft skills, excel,Hyderabad, 2008.



SOFT SKILLS FOR CAREER DEVELOPMENT

Contents

1. Soft Skills

1.1 Meaning

1.2 Importance

1.3 Improving Soft Skills

1.4 Career Planning: Importance

1.5 Guidelines for Choosing a Career

1.6 Goal Setting.

2. Personality Development Skills

2.1 Self Esteem: Characteristics

2.2 steps to build positive self-esteem Know Yourself

2.3 Know Yourself

2.4 Positive Attitude

2.5 Steps in Building Positive Attitude

3. Communication Skills

3.1 Art of Listening

3.2 Kinds of Listening

3.3 Poor Listening Habits

3.4 Art of Public Speaking; Art of Writing

3.5 Art of Letter Writing and E - mail

3.6 Resume/CV Preparation

4. Interview Skills

4.1 Concept

4.2 Types of Interviews

4.3 Art of Facing Interview

4.4 Interview Tips

4.5 Time Management.



COMYVU 204 (B): MODERN BANKING

Program Educational Objectives

This enables the students in understanding of :

1. New trends in banking and electronic payment systems.
2. Monetary policy and its impact
3. Policy reforms on Non-performing Assets and capital adequacy Norms
4. New requirements on opening and closing of accounts.
5. Recent and current payment and settlement systems.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply the modern e-banking services
2. Understand the central bank's monetary policy.
3. Utilise their knowledge of policy reforms on NPAs
4. Understand the KYC policy of the bank
5. Apply the new methods of payment system

UNIT-I: Emerging Trends in Commercial Bank: E-Banking – Mobile Banking - Automated Teller Machines [ATMs], Core Banking solutions - SWIFT transfer - Banking ombudsman Scheme.

UNIT-II: Central Bank & Monetary Policy: Functions of Central Bank – Role of RBI in Regulating and Controlling Banks; Monetary policy - Open Market Operation (OMO).

UNIT-III: Recent Developments in Banking Sector Reforms: Management of NPA's. Capital Adequacy Norms - RBI Guidelines on Know your Customer (KYC) –Anti Money Laundering (AML)- Combating Financing of Terrorism (CFT) –Monitoring of Transactions in Accounts.

UNIT-IV: New Payments and Settlement Systems: Overview of domestic Payment systems – Role of RBI in e-payments - NCPI – Responsibilities of NCPI – UPI- Cyber Security.

Suggested Books

1. O.P.Agarwal, "Modern Banking of India", Himalaya Publishing House, Mumbai, 2017
2. P.N.Varshney, S.L.Gupta and T.D.Malhotra, "Principles of Banking", S.Chand & Sons
3. Publisher, New Delhi, 2005
4. Muraleedhran, "Modern Banking Theory and Practice", PHI Learning Pvt Ltd, New Delhi,
5. 2014
6. K.C. Shekhar and Lakshmy Shekhar, "Indian Banking System", Vikas Publishing House.



MODERN BANKING

Contents

- 1. Emerging Trends in Commercial Bank**
 - 1.1 E-Banking
 - 1.2 Mobile Banking
 - 1.3 Automated Teller Machines [ATMs], Core Banking solutions
 - 1.4 SWIFT transfer
 - 1.5 Banking ombudsman Scheme
- 2. Central Bank & Monetary Policy**
 - 2.1 Functions of Central Bank
 - 2.2 Role of RBI in Regulating and Controlling Banks; Monetary policy
 - 2.3 Open Market Operation (OMO).
- 3. Recent Developments in Banking Sector Reforms**
 - 3.1 Management of NPA's. Capital Adequacy Norms
 - 3.2 RBI Guidelines on Know your Customer (KYC)
 - 3.3 Anti Money Laundering (AML)
 - 3.4 Combating Financing of Terrorism (CFT)
 - 3.5 Monitoring of Transactions in Accounts.
- 4. New Payments and Settlement Systems**
 - 4.1 Overview of domestic Payment systems
 - 4.2 Role of RBI in e-payments
 - 4.3 NCPI – Responsibilities of NCPI
 - 4.4 UPI- Cyber Security



QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Contents

1. Introduction

1.1 Concept and Classification

1.2 Types of Research

1.3 Steps in Research Process

1.4 Sampling. (Theory only)

2. Data Source

2.1 Data Collection

2.2 Questionnaire

2.3 Steps in Designing Questionnaire

2.4 Data Processing: Editing

2.5 Coding

2.6 Classification

2.7 Classification

2.8 Tabulation and Graphical Presentation (Theory only)

3. Descriptive Stats

3.1 Measures of Central Tendency

3.2 Dispersion, Skewness & Kurtosis, Correlation & Regression (Theory & Problems)

4. Data Analysis and Interpretation

4.1 Statistical Tools and Techniques for Analysis

4.2 t test

4.3 F test

4.4 Chi square test

4.5 ANOVA; Interpretation of Data

4.6 Research Report Writing

4.7 Structure . (Theory & Problems)



COMYVU 205 (B): DIRECT TAX

Program Educational Objectives

This enables the students gain understanding of :

1. Basics of Income Tax Act and its implications.
2. Various provisions and how to compute taxable income of an individual.
3. Different sources of income and the tax provision.
4. The hierarchy of Income tax authorities, TDS and e-filing procedures.
5. Qualified savings eligible for deduction u/s 80C.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the basic concept and procedures of Income Tax Act, and how to determine the Residential Status, Scope of Total Income, Capital, Revenue and Exempted Incomes.
2. Recognize the tax provisions and computations of taxable income from salary.
3. Compute taxable income from Profits and Gains of Business or Profession and capital gain.
4. Determine the Income from Other Sources, Deduction from Gross Total Income and Assessment of Individuals
5. Gain awareness about the duties of Income Tax Authorities, PAN Card, Tax Deducted at Source and Practical Applications of E-Filing

UNIT-I: Introduction: Meaning – Concept – Types of Taxes –Objectives –Advantages and Disadvantages of Direct Taxation – Assesses – Previous year – Assessment year – Residential Status – Exempted Incomes (Theory).

UNIT-II: Income from Salaries and House Property: Computation of salary income - Deductions from salary income; Income from House Property: Computation of income from house property (Theory & Including problems).

UNIT-III: Income from Capital Gains and Business & Professions: Short term and Long term capital gain – Income from business – Income from Professions (Theory & Including problems).

UNIT-IV: Income from Other Sources & Computation of Total Income: Computation of Income from Other Sources – Set-off and carry Forward of Losses -Tax Deducted at Source (TDS) –Tax Collected at Source (TCS) – Assessment of Individuals –Advance tax – Refunds – Penalties (Theory & including problems).

Suggested Books

1. Dr. V.K. Singhanian & Dr. Kapil Singhanian, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. H.C.Mehrotra, “Income Tax Law & Practice”, Prentice Hall Pvt Ltd, New Delhi.
3. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
4. Dr. Mehrotra and Dr. Goyal; Direct Taxes – Law and Practice; Sahitya Bhavan Publication.
5. Gaur and Narang; Income Tax, Kalyani Publishers, New Delhi.
6. Dinkar Pagare, Income Tax and Practice, Sultan Chand and Sons, New Delhi.



DIRECT TAX

Contents

1. Introduction

- 1.1 Meaning
- 1.2 Concept
- 1.3 Types of Taxes
- 1.4 Objectives
- 1.5 Advantages and Disadvantages of Direct Taxation
- 1.6 Assesses
- 1.7 Previous year
- 1.8 Assessment year
- 1.9 Residential Status
- 1.10 Exempted Incomes (Theory).

2. Income from Salaries and House Property

- 2.1 Computation of salary income
- 2.2 Deductions from salary income; Income from House Property: Computation of income from house property (Theory & Including problems).

3. Income from Capital Gains and Business & Professions

- 3.1 Short term and Long term capital gain
- 3.2 Income from business
- 3.3 Income from Professions (Theory & Including problems).

4. Income from Other Sources & Computation of Total Income

- 4.1 Computation of Income from Other Sources
- 4.2 Set-off and carry Forward of Losses
- 4.3 Tax Deducted at Source (TDS)
- 4.4 Tax Collected at Source (TCS)
- 4.5 Assessment of Individuals
- 4.6 Advance tax
- 4.7 Refunds
- 4.8 Penalties (Theory & including problems).



BASICS OF SAVINGS AND INVESTMENT

Contents

1. Basics of Savings and Investment

- 1.1 introduction
- 1.2 Savings Vs Investment
- 1.3 Power of Compounding
- 1.4 investment objectives
- 1.5 Inflation effects on Investment
- 1.6 Investor's Age and Assets Allocation

2. Banking Activities

- 2.1 Deposits
- 2.2 Types of Deposits
- 2.3 Loans and advanced by Banks
- 2.4 secondary functions of Bank. Banking structure in India
- 2.5 Role of Reserve Bank of India

3. Financial Markets

- 3.1 Capital Market
- 3.2 Money Market
- 3.3 Securities types
- 3.4 IPOs
- 3.5 Mutual Funds
- 3.6 Types of Mutual Funds
- 3.7 Brokers.

4. Protection Related products

- 4.1 Insurance Policies: Life Insurance
- 4.2 Term Life Insurance
- 4.3 Pension Policies
- 4.4 ULIP, Health Insurance



COMYVU 206 (B): BASICS OF ACCOUNTING & AUDITING

Program Educational Objectives

This enables the students in understanding of :

1. Accounting principles and book keeping
2. Financial concepts as well as to know the management action relating to the finance
3. Preparation of final accounts in different concerns
4. Significance of auditing in managing the financial dealings of the organization
5. Procedure of accounts maintenance in the businesses.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the accounting standards and apply in relevant areas
2. Prepare final accounts of various organisations
3. Identify the errors raised in maintenance of accounts
4. Assess the correctness of accounts maintained by the firm through internal audit
5. Expertise in preparing the Audit report as per the relevant provisions of companies act 2013

UNIT-I: Journalizing Accounts: Objectives of Accounting – Accounting concepts and conventions – Double Principles – Journal entries – Posting to Ledgers – Balancing of ledger Accounts (Theory & Problems).

UNIT-II: Books of Accounts: Types of Subsidiary Books –Rectification of Errors – Preparation of Trail balance - Preparation of Final Accounts – Final Accounts with adjustments (Theory & Problems).

UNIT-III: Auditing: Meaning – Objectives – internal audit - internal control –Auditing Vs Investigation – Auditor's Qualifications – Appointment – duties (Theory).

UNIT-IV: Audit Report: Contents – Preparation - Relevant Provisions of Companies Act, 2013 (Theory).

Suggested Books

1. S.P. Jain & K.L Narang, Accountancy-I, Kalyani Publishers.
2. R L Gupta & V. K Gupta, Principles and Practice of Accounting, Sultan Chand & Sons.
3. Tulasian, Accountancy -I, Tata McGraw Hill Co.
4. V.K.Goyal, Financial Accounting, Excel Books.
5. K. Arunjothi, Fundamentals of Accounting; Maruthi Publications.



BASICS OF ACCOUNTING & AUDITING

Contents

1. Journalizing Accounts

- 1.1 Objectives of Accounting
- 1.2 Accounting concepts and conventions
- 1.3 Double Principles
- 1.4 Journal entries
- 1.5 Posting to Ledgers
- 1.6 Balancing of ledger Accounts (Theory & Problems).

2. Books of Accounts

- 2.1 Types of Subsidiary Books
- 2.2 Rectification of Errors
- 2.3 Preparation of Trail balance
- 2.4 Preparation of Final Accounts
- 2.5 Final Accounts with adjustments (Theory & Problems).

3. Auditing

- 3.1 Meaning
- 3.2 Objectives
- 3.3 internal audit
- 3.4 internal control
- 3.5 Auditing Vs Investigation
- 3.6 Auditor's Qualifications
- 3.7 Appointment
- 3.8 duties (Theory).

4. Audit Report

- 4.1 Contents
- 4.2 Preparation
- 4.3 Relevant Provisions of Companies Act, 2013 (Theory)



COMYVU 301: ACCOUNTING FOR MANAGERIAL DECISIONS

Program Educational Objectives

This enables the students in understanding of :

1. Various tools and techniques available in Management Accounting.
2. Accounting for Decision making
3. In-depth knowledge about the applications of Marginal Costing Techniques.
4. Divisional performance and transfer pricing.
5. Responsibility accounting and management reporting.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Relate and select appropriate tools for managerial decision making.
2. The applications of various marginal costing techniques for managerial decision making.
3. The cost behaviour for managerial decision making.
4. Evaluate divisional performance and transfer pricing of businesses.
5. Analyse and apply the responsibility accounting and importance of management reporting.

UNIT-I: Managerial Accounting: Concept – Nature and Scope – Uses and Limitations - Cost Analysis for Pricing Decisions - Break-Even Pricing - Target Pricing - Conversion Cost Pricing - Differential Cost Pricing.

UNIT-II: Business Decisions: Cost Behavior – Relevant Costs –Determination of Sales Mix – Make or Buy Decisions – Equipment Replacement Decision – Expand or Contract – Shut Down or Continue; Marginal Costing.

UNIT-III: Divisional Performance and Transfer Pricing: Decentralized Operations - Performance Measurement – Financial Performance– Non Financial Performance - Transfer Pricing – Meaning – Methods of Transfer Pricing.

UNIT-IV: Responsibility Accounting (RA): Concept - Types of Responsibility Centres – Responsibility Accounting Reports –Management Reporting: Concept – Modes of Reporting – Essentials of Good Report.

Suggested Books

1. Atkinson, Banker, Kalpan and Young, Management Accounting, Prentice Hall of India, New Delhi.
2. Made Gowda, Accounting for Managers, Himalaya Publishing House, New Delhi.
3. Arora, M.N., Advanced Cost and Management Accounting, Himalaya Publishing House, New Delhi.
4. Manash Gupta, Cost Accounting Principles and Practices, Pearson Education, New Delhi.
5. Kulshrestha, N.K., Management Accounting, Tata McGraw Hill New Delhi.
6. Maheswari, S.N., Principles of Management Accounting, S. Chand Publications, New Delhi.
7. PrashanthaAtma, Cost and Management Accounting, HPH.
8. Sharma, R.K. and Guptha, S.K. Management Accounting, Kalyani Publishers, Ludhiana.



ACCOUNTING FOR MANAGERIAL DECISIONS

Contents

1. Managerial Accounting

- 1.1 Concept
- 1.2 Nature and Scope
- 1.3 Uses and Limitations
- 1.4 Cost Analysis for Pricing Decisions
- 1.5 Break
- 1.6 Even Pricing
- 1.7 Target Pricing
- 1.8 Conversion Cost Pricing
- 1.9 Differential Cost Pricing

2. Business Decisions

- 2.1 Cost Behavior
- 2.2 Relevant Costs
- 2.3 Determination of Sales Mix
- 2.4 Make or Buy Decisions
- 2.5 Equipment Replacement Decision
- 2.6 Expand or Contract
- 2.7 Shut Down or Continue; Marginal Costing

3. Divisional Performance and Transfer Pricing

- 3.1 Decentralized Operations
- 3.2 Performance Measurement
- 3.3 Financial Performance
- 3.4 Non Financial Performance
- 3.5 Transfer Pricing
- 3.6 Meaning
- 3.7 Methods of Transfer Pricing

4. Responsibility Accounting (RA)

- 4.1 Concept
- 4.2 Types of Responsibility Centres
- 4.3 Responsibility Accounting Reports
- 4.4 Management Reporting: Concept
- 4.5 Modes of Reporting
- 4.6 Essentials of Good Report.



COMYVU 302: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Techniques for measuring risk and return of various securities
2. Different kinds of investment and valuation of securities
3. Rules of analyzing the economic, industry and company factors in investment
4. Technical indicators and signals to study the market behavior of stocks
5. Procedure for developing an ideal portfolio for various investors based on portfolio theories

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Analyse the various investment Avenues and Risk and return on Investments.
2. Develop and evaluate the Time value of money and Bond valuation
3. Apply and analyze the tools while taking the investment decisions.
4. Create and develop a portfolio for an investor based on few theories.
5. Understand and evaluate the portfolio performance.

UNIT-I: Investment: Concept - Investment Avenues -Investment categories – Investment Vs. Speculation – Risk and return – Factors Influencing Risk - Measuring Risk and Return (Theory and Problems)

UNIT-II: Fundamental Analysis: Economic analysis - Industry analysis - Company Analysis - Technical Analysis - Efficient Market Hypothesis. (Theory and Problems).

UNIT- III: Valuation of Securities: Valuation of Preference Shares; Equity Shares –Types of Debt Securities – Valuation of Debt Securities. (Theory and Problems)

UNIT-IV: Portfolio Management: Nature and Scope of Portfolio Management - Markowitz's Model – Sharpe's Index Model; Capital Market Theory - CAPM. (Theory and Problems)

Suggested Books

1. Donald E.Fischer and Ronald J.Jordan, Security Analysis and Portfolio Management, 6thEd., Prentice Hall of India, 2000.
2. Prasanna Chandra, Security Analysis and Portfolio Management, 2th Ed., Tata McGrawHill.
3. Bhalla, V.K. Investment Management, S. Chand Publications
4. Rustagi, R.P., Investment Management -Theory and Practice, Sulthan Chand & Sons,New Delhi.
5. Punithavathy Pandian, Security Analysis and Portfolio Management,
6. Preeti Singh, Security Analysis and Portfolio Management, Himalaya Publishing House-New Delhi
7. V.A.Avadhani, Security Analysis and Portfolio Management, Himalaya Publishers –New Delhi



Contents

1. Investment

- 1.1 Concept
- 1.2 Investment Avenues
- 1.3 Investment categories
- 1.4 Investment Vs. Speculation
- 1.5 Risk and return
- 1.6 Factors Influencing Risk
- 1.7 Measuring Risk and Return (Theory and Problems)

2. Fundamental Analysis

- 2.1 Economic analysis
- 2.2 Industry analysis
- 2.3 Company Analysis
- 2.4 Technical Analysis
- 2.5 Efficient Market Hypothesis. (Theory and Problems).

3. Valuation of Securities

- 3.1 Valuation of Preference Shares; Equity Shares
- 3.2 Types of Debt Securities
- 3.3 Valuation of Debt Securities. (Theory and Problems)

4. Portfolio Management

- 4.1 Nature and Scope of Portfolio Management
- 4.2 Markowitz's Model
- 4.3 Sharpe's Index Model; Capital Market Theory
- 4.4 CAPM. (Theory and Problems)



COMYVU 303: CORPORATE TAX AND GST

Program Educational Objectives

This enables the students in understanding of :

1. Various tax issues for decision making and innovative ideas in Corporate Tax in India
2. Basics and latest developments in the areas of Indirect taxes
3. Importance of enhancing the national revenue through GST.
4. Classification of goods and services exempted from tax
5. Procedure for registration and collection of taxes

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the Constitutional provisions pertaining to corporate taxes in India.
2. Design the effective tax planning for managing the profitability
3. Assess the need for one nation, one tax and one market through GST
4. Prepare and submit the returns of GST
5. Seek employment avenues in corporate sector or GST Domain.

UNIT-I: Company Taxation: Introduction –Types of Companies – Residential Status of a Company – Incidence of Tax – Income Sources – Agricultural and Nonagricultural – Income Computation of Gross Total Income of a Company. (Theory & Problems).

UNIT-II: Tax Planning and Incentives for Export Promotion: Tax Planning for new business - Schemes for encouraging exports – Import duty relief schemes – Special Economic Zones (SEZs) – Export Processing Zones (EPZs) – Salient features of Software Technology Parks (STPs). (Theory & Problems).

UNIT-III: Goods and Service Tax (GST): Concept – Types of GST – Features of GST -Advantages and Disadvantages – Comprehensive structure of GST Model in India – Registration process for GST – GST Slabs in India. (Theory only).

UNIT-IV: GST Execution: Input Tax Credit – GST Composition Scheme – GST Returns - Reverse Charge Mechanism in GST - GST on Exports and Imports –Taxes on Outside the Purview of GST. (Theory and problems).

Suggested Books

1. Monica Singhanian Vinod K Singhanian, Students Guide to Income Tax, 57th Edition(2017-18), July 2017,
2. Vinod K. Singhanian, Indirect Tax Laws, Taxmann Publications.
3. Gaur, V.P. Narang, D.B. Gaur, Puja Puri, Rajeev, Income tax Law and Practice, KalyaniPublishers
4. R.G. Saha, Taxation, Himalaya Publishing House Pvt. Ltd.
5. Joy Dhingra, Goods and Services Tax Fundamentals, 2017, Kalyani Publishers.
6. Dr. Thomas Joseph Thoomkuzhy, Dr. Jaya Jacob M., Ms. Chinnu Mariam Chacko, GSTThe Essentials of Goods and Services Tax: 2017, Himalaya Publishing House.



Contents

1. Company Taxation

- 1.1 Introduction
- 1.2 Types of Companies
- 1.3 Residential Status of a Company
- 1.4 Incidence of Tax
- 1.5 Income Sources
- 1.6 Agricultural and Nonagricultural
- 1.7 Income Computation of Gross Total Income of a Company. (Theory & Problems).

2. Tax Planning and Incentives for Export Promotion

- 2.1 Tax Planning for new business
- 2.2 Schemes for encouraging exports
- 2.3 Import duty relief schemes
- 2.4 Special Economic Zones (SEZs)
- 2.5 Export Processing Zones (EPZs)
- 2.6 Salient features of Software Technology Parks (STPs). (Theory & Problems).

3. Goods and Service Tax (GST)

- 3.1 Concept
- 3.2 Types of GST
- 3.3 Features of GST
- 3.4 Advantages and Disadvantages
- 3.5 Comprehensive structure of GST Model in India
- 3.6 Registration process for GST
- 3.7 GST Slabs in India. (Theory only).

4. GST Execution

- 4.1 Input Tax Credit
- 4.2 GST Composition Scheme
- 4.3 GST Returns
- 4.4 Reverse Charge Mechanism in GST
- 4.5 GST on Exports and Imports
- 4.6 Taxes on Outside the Purview of GST. (Theory and problems).



COMYVU 304 (A): ACCOUNTING PACKAGE – TALLY

Program Educational Objectives

This enables the students in understanding of :

1. Accounting packages and its applications.
2. Concepts of inbuilt groups related to the ledgers generation and posting voucher entries
3. Preparation of financial statements, calculating ratios and various reports generation.
4. Commerce and accounting software for corporate requirements
5. Accounting package of Tally ERP with GST application

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the fundamentals of computerized accounting
2. Equip the basic skills about inventory valuation and stock in warehouses
3. Generate financial reports including charts and graphs.
4. Apply technical and decision making skills in the area of accounting, taxation, portfolio analysis and online business
5. Secure entry level jobs in the field of Accounting at industries

UNIT-I: Computerized Accounting: Concept – Manual Accounting Vs Computerized Accounting – Significance of Computerized Accounting – Advantages and Disadvantages - Tally ERP 9: Features.

UNIT-II: Vouchers: Voucher – Recording of Transactions - Types of Vouchers – Accounting Voucher – Inventory Voucher – Alteration of Voucher.

UNIT-III: Report Generation: Generating the Reports from Tally: Profit and Loss Account – Balance Sheet; Statement of Accounts: Funds Flow Statement – Cash Flow Statement –Ratio Analysis.

UNIT-IV: Goods and Service Tax: Central Goods and Service Tax – State Goods and Service Tax – Entertainment and Luxury Tax – Integrated Goods and Service Tax.

Suggested Books

1. Sulochana, M., Kameswar Rao, K., and Kishore, R., Kumar, Accounting Systems, Kalyani Publishers, Hyderabad.
2. Dr. Kiran Kumar, K.Tally ERP 9, Sri Vaibhava Publications, Hyderabad.
3. Arora J.S, Tally ERP 9 A Financial Accounting Package, 3rd 2017, Kalyani Publishers, Hyderabad.
4. . Dr. Prajnadipta Das, Mr. Rasananda Mohanty, Mr. Debiprasad Dash, Computer Applications in Business: 2017, Himalaya Publishing House Pvt. Ltd.
5. Saha R. G., Computer Applications in Business: 2016, Himalaya Publishing House Pvt. Ltd.
6. Kiran kumar K., Tally 9, Laasya Publishers, Hyderabad.



Contents

- 1. Computerized Accounting**
 - 1.1 Concept
 - 1.2 Manual Accounting Vs Computerized Accounting
 - 1.3 Significance of Computerized Accounting
 - 1.4 Advantages and Disadvantages
 - 1.5 Tally ERP 9: Features
- 2. Vouchers**
 - 2.1 Voucher
 - 2.2 Recording of Transactions
 - 2.3 Types of Vouchers
 - 2.4 Accounting Voucher
 - 2.5 Inventory Voucher
 - 2.6 Alteration of Voucher
- 3. Report Generation**
 - 3.1 Generating the Reports from Tally: Profit and Loss Account
 - 3.2 Balance Sheet; Statement of Accounts: Funds Flow Statement
 - 3.3 Cash Flow Statement
 - 3.4 Ratio Analysis.
- 4. Goods and Service Tax**
 - 4.1 Central Goods and Service Tax
 - 4.2 State Goods and Service Tax
 - 4.3 Entertainment and Luxury Tax
 - 4.4 Integrated Goods and Service Tax.



This enables the students in understanding of :

1. Concepts of rural and agricultural marketing
2. Procedures used by successful rural marketers
3. Marketing facilities available in rural areas
4. Sense of grading and packaging of agricultural products
5. Role of social media in advertising the rural and agricultural products.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply marketing concepts in rural areas
2. Apply the suitable rural marketing principles in contemporary world
3. Confidently use their expertise to establish the agricultural super markets
4. Explore possibilities to establish portable rural markets
5. Gain expertise in grading and packaging practices

UNIT-I: Rural marketing: Concept, nature, Significance of Rural Marketing, characteristics - Factors contributing to growth of rural markets, rural market vs. urban Market - Issues in Rural Marketing.

UNIT-II: Marketing of products and commodities in rural areas: planning – pricing - promotion and management - media planning.

UNIT-III: Marketing of agricultural inputs: marketing of fertilizers – pesticides - seeds, tractors - Agricultural marketing and economic development – Role of Social media in advertising the products

UNIT-IV: Grading and Packaging of agricultural products: Grading - advantages and disadvantages of grading - concept of packaging -advantages and disadvantages of different packing materials

Suggested Books

1. Ministry of Agriculture, Government of India, Annual Reports and Survey Reports
2. Gopaldaswamy, Rural Marketing, Wheeler Publishers
3. Nayyar and Ramaswamy, Globalization and Agricultural Marketing, Rawat Publications
4. Rajagopal, Managing Rural Business, Wheeler Publishers
5. Rajagopal, Organising Rural Business, Sage Publishers

RURAL AND AGRICULTURAL MARKETING

Contents

1. Rural marketing



- 1.1 Concept, nature, Significance of Rural Marketing, characteristics
- 1.2 Factors contributing to growth of rural markets, rural market vs. urban Market
- 1.3 Issues in Rural Marketing.
- 2. Marketing of products and commodities in rural areas**
 - 2.1 planning
 - 2.2 pricing
 - 2.3 promotion and management
 - 2.4 media planning.
- 3. Marketing of agricultural inputs**
 - 3.1 marketing of fertilizers
 - 3.2 pesticides
 - 3.3 seeds, tractors
 - 3.4 Agricultural marketing and economic development
 - 3.5 Role of Social media in advertising the products
- 4. Grading and Packaging of agricultural products**
 - 4.1 Grading
 - 4.2 advantages and disadvantages of grading
 - 4.3 concept of packaging
 - 4.4 advantages and disadvantages of different packing materials

COMYVU 305 (A): FINANCIAL INSTITUTIONS, MARKETS AND SERVICES

Program Educational Objectives

This enables the students in understanding of :

1. The concepts of financial markets and institutions involved in providing services to the organizations.
2. Various fundamentals of Financial Instruments and services and its functions in business and stock



- market.
3. Modern concepts related to ease of banking services and its uses
 4. Basic knowledge of risk management through insurance facilities
 5. Importance of savings and investments with the support of mutual fund schemes

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gain fundamental knowledge about Indian financial system and its functions
2. Deal trading at money market and capital markets
3. Find the resources for establishing a venture through various sources of financing
4. Use their expertise on SEBI guidelines related to Stock market, factoring, credit rating, credit cards, hire purchase, leasing, mutual funds and merchant banking
5. Seek jobs as financial analyst, stock broker, merchant bankers, factoring agents, portfolio managers

UNIT-I: Financial Institutions: Concept – Structure of Indian Financial System – RBI and its Functions – Role of RBI in Banking System - Commercial Banks – Foreign Banks – Co-operative Banks.

UNIT-II: Financial Markets: Money Market – Instruments – Capital Market – Primary and Secondary Markets – Listing and Delisting – Role of SEBI in Financial Markets.

UNIT-III: Financial Services: Concept – Lease Finance - Hire Purchase Finance - Factoring Service – Venture Capital Finance – Life Insurance – Non life insurance.

UNIT-IV: Mutual Funds and Merchant Banking: Concept –Types - Mutual Funds Schemes – SEBI Guidelines; Merchant Banking: Concept - Functions and Growth.

Suggested Books

1. Guruswamy, Financial Services and Markets, Thomson , New Delhi
2. Pathak: Financial Markets and Services, Pearson Educations.
3. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi
4. Avadhani, Marketing of Financial Services, Himalaya Publishing House.
5. Khan M.Y, Indian Financial Markets & Institutions, TMH.
6. Bhole L.M, Financial Markets & Institutions, THM.
7. Clifford G, Financial Markets, Institutions, and Financial Services, PHI.
8. Meir Kohn, Financial Institutions and Markets, Oxford University Press.
9. Mandura Jeff, Financial Markets and Institutions, West Publishing Company.

FINANCIAL INSTITUTIONS, MARKETS AND SERVICES

Contents

1. Financial Institutions
 - 1.1 Concept
 - 1.2 Structure of Indian Financial System



- 1.3 RBI and its Functions
- 1.4 Role of RBI in Banking System
- 1.5 Commercial Banks
- 1.6 Foreign Banks
- 1.7 Co-operative Banks
- 2. Financial Markets**
 - 2.1 Money Market
 - 2.2 Instruments
 - 2.3 Instruments
 - 2.4 Capital Market
 - 2.5 Primary and Secondary Markets
 - 2.6 Listing and Delisting
 - 2.7 Role of SEBI in Financial Markets
- 3. Financial Services**
 - 3.1 Concept
 - 3.2 Lease Finance
 - 3.3 Hire Purchase Finance
 - 3.4 Factoring Service
 - 3.5 Venture Capital Finance
 - 3.6 Life Insurance
 - 3.7 Non life insurance
- 4. Mutual Funds and Merchant Banking**
 - 4.1 Concept
 - 4.2 Types
 - 4.3 Mutual Funds Schemes
 - 4.4 SEBI Guidelines; Merchant Banking: Concept
 - 4.5 Functions and Growth

COMYVU 305 (B): SERVICES MARKETING

Program Educational Objectives

This enables the students in understanding of :

1. Service marketing of companies in offering services as a product.
2. Importance of services in the modern Indian economy



3. New trends in service marketing
4. Service operations and service quality related to the customer experience
5. Issues faced by the service firms in customer attraction and retention

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Know and understand how the service industry works
2. Analyse and apply the knowledge for enhancing service quality in industry
3. Evaluate the pros and cons of Service Delivery in Cyberspace
4. Prepare and present case studies on application service marketing
5. Gain practical knowledge in marketing of service products

UNIT-I: Services Marketing: Introduction – Characteristics - Importance of Services - Classification of Services; Services in the Modern Indian Economy.

UNIT-II: Service Products and Pricing of Services - Introduction to 8 Ps of Marketing Mix – Services Market Segmentation – Product Life Cycle Services – Pricing of Services - Objectives – Methods - Problems in Pricing.

UNIT-III: Distribution and Promotion of Services: Distribution in a Services Context - Decisions about Time and Place of Delivery - Modes of Delivery - Distribution Channels.

UNIT-IV: Service Quality Management: Service Quality Audit - GAP Model of Service Quality – Total Quality Services Marketing - Services Excellence.

Suggested Books

1. Christopher Lovelock, Services Marketing People, Technology, Strategy, Pearson Education, New Delhi.
2. Ramamohan Rao, K., Service Marketing, Pearson Education, New Delhi
3. The S.M., Services Marketing – Himalaya Publishing House, New Delhi
4. Bhattacharya – Services Marketing – Excel Publishers, New Delhi



SERVICES MARKETING

Content

- 1. Services Marketing**
 - 1.1 Introduction
 - 1.2 Characteristics
 - 1.3 Importance of Services
 - 1.4 Classification of Services; Services in the Modern Indian Economy.
- 2. Service Products and Pricing of Services**
 - 2.1 Introduction to 8 Ps of Marketing Mix
 - 2.2 Services Market Segmentation
 - 2.3 Product Life Cycle Services
 - 2.4 Pricing of Services
 - 2.5 Objectives
 - 2.6 Methods
 - 2.7 Problems in Pricing
- 3. Distribution and Promotion of Services**
 - 3.1 Distribution in a Services Context
 - 3.2 Decisions about Time and Place of Delivery
 - 3.3 Modes of Delivery
 - 3.4 Distribution Channels.
- 4 Service Quality Management**
 - 4.1 Service Quality Audit
 - 4.2 GAP Model of Service Quality
 - 4.3 Total Quality Services Marketing
 - 4.4 Services Excellence



COMYVU 306 (A): BASICS OF STOCK MARKETS

Program Educational Objectives

This enables the students in understanding of :

1. Capital market institutions and instruments
2. Ways for raising capital through primary markets
3. Recent developments in the Indian stock market
4. Regulations of SEBI on stock market operations
5. Various stock broking services

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand and analyse the Indian Stock Markets and its Operations
2. Analyse different stock market operations and risk management practices.
3. Develop a practical approach towards clearing and settlement processes in stock market.
4. Learn and Analyse the working of SEBI
5. Pursue job avenues and seek opportunity as service provider for stock broking companies

UNIT-I: Stock Market: Concept - Importance of Stock Markets - Functions of Stock Markets - Types of Stock Markets - Functions of SEBI in Stock Market Operations.

UNIT-II: Primary Market: Concept – Features - Types of New Issues - Initial Public offer (IPO) – Recent trends in Primary Market – SEBI Guidelines.

UNIT-III: Secondary Market: Concept - Features – Listing of Securities – Registration of Stock Brokers – Trading methods - Settlement – Stock Indices – Speculation.

UNIT-IV: Stock Exchange: Functions – Growth of Stock Exchanges – Dealings in Stock Exchanges – Securities Contracts (Regulation) Act - NSDL – CSDL.

Suggested Books

1. Guruswamy, Financial Services and Markets, Thomson , New Delhi
2. Pathak: Financial Markets and Services, Pearson Educations.
3. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi
4. Avadhani, Marketing of Financial Services, Himalaya Publishing House.
5. Aswathappa, Essentials of Business Environment, Himalaya Publishing House 2008
6. Punithavathy Pandian, Financial services and markets, Vikas Publishing House



BASICS OF STOCK MARKETS

Contents

- 1. Stock Market**
 - 1.1 Concept
 - 1.2 Importance of Stock Markets
 - 1.3 Functions of Stock Markets
 - 1.4 Types of Stock Markets
 - 1.5 Functions of SEBI in Stock Market Operations
- 2. Primary Market**
 - 2.1 Concept
 - 2.2 Features
 - 2.3 Types of New Issues
 - 2.4 Initial Public offer (IPO)
 - 2.5 Recent trends in Primary Market
 - 2.6 SEBI Guidelines
- 3. Secondary Market**
 - 3.1 Concept
 - 3.2 Features
 - 3.3 Listing of Securities
 - 3.4 Registration of Stock Brokers
 - 3.5 Trading methods
 - 3.6 Settlement
 - 3.7 Stock Indices
 - 3.8 Speculation
- 4. Stock Exchange**
 - 4.1 Functions
 - 4.2 Growth of Stock Exchanges
 - 4.3 Dealings in Stock Exchanges
 - 4.4 Securities Contracts (Regulation) Act
 - 4.5 NSDL
 - 4.6 CSDL



COMYVU 306 (B): BASICS OF INCOME TAX

Program Educational Objectives

This enables the students in understanding of :

1. Basics of income tax Act and its implications
2. Nature of residential status of an individual
3. Income from salary with detailed note of allowances, perquisites and deductions
4. Income from house property in various sources
5. Difference between short term and long term capital gains

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Prepare the taxable income files.
2. Gain knowledge on special provisions, deductions and exemptions of Tax
3. Plan for advance tax, TDS and its procedure for the assessment.
4. Expand efficiency in tax planning
5. Get employment as Tax assistant / tax return preparer for filing tax returns

UNIT-I: Introduction to Tax: Direct and Indirect Taxes- Basis for Charge of Income Tax- Residential Status. (Theory & Problems).

UNIT-II: Income from Salary: Basis of Charge- Allowances - Perquisites - Deductions from Salary income – taxable salary calculation. (Theory & Problems).

UNIT-III: Income From House Property: Determination of Annual Value - Allowable deductions- Unrealized rent and Subsequent Collection – Rental Income calculation. (Theory & Problems).

UNIT-IV: Income from Capital gain: Computation of capital gains - Deductions - Exempted capital gains – Calculation of capital gain income. (Theory & Problems)

Suggested Books

1. S.Rajaratnam and BV Venkatramaiah., Tax Planning Issues and Innovations., Lexis Nexis; First edition (1 June 2015)
2. Taxmanns., Income Tax Act., Taxmann; 63rd Edition 2019 edition (2019)
3. Vinod K.Singhania., Direct Taxes: Law & Practice., Taxmann; 62nd Edition A.Y.2019-20 edition (2019)
4. Dr. Girish Ahuja & Dr. Ravi Gupta., Direct Taxes., Wolters Kluwer India Pvt. Ltd.; tenth edition (1 March 2018)
5. Boomi F.Daruwala., Direct Taxes., Bharat Law Publishers., Direct Taxes Code., 28th edn., 2019.



**BASICS OF INCOME TAX
Contents**

- 1. Introduction to Tax**
 - 1.1 Direct and Indirect Taxes
 - 1.2 Basis for Charge of Income Tax
 - 1.3 Residential Status. (Theory & Problems)
- 2. Income from Salary**
 - 2.1 Basis of Charge
 - 2.2 Allowances
 - 2.3 Perquisites
 - 2.4 Deductions from Salary income
 - 2.5 taxable salary calculation. (Theory & Problems).
- 3. Income From House Property**
 - 3.1 Determination of Annual Value
 - 3.2 Allowable deductions
 - 3.3 Unrealized rent and Subsequent Collection
 - 3.4 Rental Income calculation. (Theory & Problems).
- 4. Income from Capital gain**
 - 4.1 Computation of capital gains
 - 4.2 Deductions
 - 4.3 Exempted capital gains
 - 4.4 Calculation of capital gain income. (Theory & Problems)



COMYVU 401: ENTREPRENEURSHIP AND INNOVATION

Program Educational Objectives

This enables the students in understanding of :

1. Different dimensions of entrepreneurship and to inculcate the spirit of entrepreneurship in students.
2. Conceptual framework of entrepreneurship development along with the support of financial institutions
3. Challenges and opportunities for entrepreneurial career and to establish the start ups.
4. Scenario of financial support for promoting entrepreneurship development
5. Aspects of government schemes and policy initiatives for launching new ventures.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the entrepreneurship concepts, qualities and risk taking.
2. Identify and apply the principles of entrepreneurship and growth strategies on family business
3. Recognize and select the best financial resources to start new venture
4. Become expertise through Entrepreneurship Development Programmes
5. Provide employment opportunities through startups

UNIT-I: Entrepreneurship: Concept – Characteristics of an Entrepreneur – Functions – Types of Entrepreneur – Role of Entrepreneurship in Economic Development - Women Entrepreneurship.

UNIT-II: Entrepreneurship Development: Economic and Non-Economic Factors affecting Entrepreneurship Development - Government Actions - Entrepreneurial Motivation – Competencies – Entrepreneurship Development Programmes. (EDPs).

UNIT-III: Small Enterprises: Opportunities for Entrepreneurial Career Role of Small Enterprises in Economic Development – Problems of Small Enterprises – Government Policy for SSIs- Need for Tax Benefits- Role of Startups in Industrialization.

UNIT-IV: Institutional and Policy Initiatives for Promotion of ED: Need for Institutional Finance – Commercial Banks – KVIC – SIDO - NSIC Ltd- SIDBI - DIC - SFC.

Suggested Books

1. Thomas, W. Zimmerer, Norman, M. Scarborough, Essentials of Entrepreneurship and Small Business Management, Pearson Education, New Delhi
2. Nandan, H., Fundamentals of Entrepreneurship, Prentice Hall of India, New Delhi
3. Vasant Desai, Dynamics of Entrepreneurship Development and Management, Himalaya Publishing House, New Delhi
4. Madhurima Lall, Shiksha Sahai, Entrepreneurship, Excel Books, New Delhi.
5. S.S.Khanka, Entrepreneurship Development, S.Chand publications, New Delhi.
6. Developing Entrepreneurship-Issues and Problems, NISIET, Hyderabad.
7. Jain and Varshney, Entrepreneurship Development-An Indian Perspective, HPH.
8. Schumpeter J, The Theory of Economic Development, Harvard University Press.



ENTREPRENEURSHIP AND INNOVATION

Contents

1. Entrepreneurship

1.1 Concept

1.2 Characteristics of an Entrepreneur

1.3 Functions

1.4 Types of Entrepreneur

1.5 Role of Entrepreneurship in Economic Development

1.6 Women Entrepreneurship

2. Entrepreneurship Development

2.1 Economic and Non-Economic Factors affecting Entrepreneurship Development

2.2 Government Actions

2.3 Entrepreneurial Motivation

2.4 Competencies

2.5 Entrepreneurship Development Programmes. (EDPs).

3. Small Enterprises

3.1 Opportunities for Entrepreneurial Career Role of Small Enterprises in Economic Development

3.2 Problems of Small Enterprises

3.3 Government Policy for SSIs

3.4 Need for Tax Benefits

3.5 Role of Startups in Industrialization.

4. Institutional and Policy Initiatives for Promotion of ED

4.1 Need for Institutional Finance

4.2 Commercial Banks

4.3 KVIC

4.4 SIDO

4.5 NSIC Ltd

4.6 SIDBI

4.7 DIC

4.8 SFC



COMYVU 402: LEGAL ASPECTS OF BUSINESS

Program Educational Objectives

This enables the students in understanding of :

1. Salient features and provisions of Indian contract Act
2. Various negotiable instruments in business transactions
3. Issues related to the fraudulent practices in sales
4. Importance of cyber crimes and penalties
5. Legal aspects on companies and partnership act

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gain knowledge on various contracts and its applications
2. Aware and evaluate the various fraudulent transactions in trade and commerce
3. Identify and Control the unfair trade practices
4. Assess and identify the overcoming measures on cybercrimes
5. Comprehensive awareness about companies and partnership acts

UNIT-I: Indian Contract Act, 1872: Elements of a valid contract - Discharge of a contract - Quasi contracts - Special contracts - Contracts of indemnity and guarantee - contracts of bailment and pledge.

UNIT-II: Negotiable Instruments Act, 1881: Types of negotiable instruments - Negotiation and assignment - Dishonour and discharge of negotiable instruments.

UNIT-III: Sale of Goods Act, 1930: Sale and agreement to sell - Doctrine of Caveat Emptor - Rights of unpaid seller and rights of buyer - The Information Technology Act, 2000 - Cyber crimes and penalties

UNIT-IV: The Companies Act, 2013: Nature and kinds of companies - Company formation - Management, meetings and winding up of a joint stock company - Limited Liability Partnership.

Suggested Books

1. Gulshan, S.S & Kapoor, G.K. A Handbook of Business law.
2. Kapoor ND, Mercantile Law , Sultan Chand
3. Sen Mitra : Commercial and Industrial law.
4. Pillai Bhagavathi, Business Law , S.Chand.
5. Business Laws, Maruthi Publishers



LEGAL ASPECTS OF BUSINESS

Contents

- 1. Indian Contract Act, 1872**
 - 1.1 Elements of a valid contract
 - 1.2 Discharge of a contract
 - 1.3 Quasi contracts
 - 1.4 Special contracts
 - 1.5 Contracts of indemnity and guarantee
 - 1.6 contracts of bailment and pledge
- 2. Negotiable Instruments Act, 1881**
 - 2.1 Types of negotiable instruments
 - 2.2 Negotiation and assignment
 - 2.3 Dishonour and discharge of negotiable instruments
- 3. Sale of Goods Act, 1930**
 - 3.1 Sale and agreement to sell
 - 3.2 Doctrine of Caveat Emptor
 - 3.3 Rights of unpaid seller and rights of buyer
 - 3.4 The Information Technology Act, 2000
 - 3.5 Cyber crimes and penalties
- 4. The Companies Act, 2013**
 - 4.1 Nature and kinds of companies
 - 4.2 Company formation
 - 4.3 Management, meetings and winding up of a joint stock company
 - 4.4 Limited Liability Partnership



COMYVU 403: INTERNATIONAL BUSINESS

Program Educational Objectives

This enables the students in understanding of :

1. Basic knowledge of International business.
2. Concept and theories of International business.
3. Foreign Direct Investment and Foreign Portfolio Investment.
4. Regional Economic Integration and levels of Regional Economic Integration.
5. Role of International Economic Institutions

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gain basic knowledge of international Business
2. Get acquainted with the theories of international business
3. Analyse the importance of Foreign Direct Investment and Foreign Portfolio Investment
4. Develop the understanding on Regional Economic Integration and levels of Regional Economic Integration.
5. Gain familiarity about the function and role of International Economic Institutions.

UNIT-I: International Business: Scope and importance of International Business – Globalization and its drivers – modes of entry into international business – Tariff and non-tariff barriers – India's foreign trade policy.

UNIT-II: Foreign Direct Investment (FDI) and Foreign Portfolio Investment(FPI): Types of FDI – India's FDI policy – Balance of Payments(BOP) – Importance and components of BOP.

UNIT-III: Regional Economic Integration: Levels of Regional Economic Integration –Regional Trade Agreements – European Union (EU) – ASEAN – SAARC – NAFTA.

UNIT-IV: International Economic Institutions: IMF – World Bank – UNCTAD – World Trade Organisation (WTO) – TRIPS – TRIMS.

Suggested Books

1. P. SubbaRao, International Business, Himalaya Publishing House, New Delhi.
2. Chary, Elements of International Business, Wiley Publications.
3. Charles W.L. Hill, G. Thomas M. Hult&RohitMehtani, International Business-Competing in the global market place, McGraw Hill Education.
4. SumathiVarma, Fundamentals of International Business, Pearson Publications.



INTERNATIONAL BUSINESS

Contents

1. International Business

- 1.1 Scope and importance of International Business
- 1.2 Globalization and its drivers
- 1.3 modes of entry into international business
- 1.4 Tariff and non-tariff barriers
- 1.5 India's foreign trade policy.

2. Foreign Direct Investment (FDI) and Foreign Portfolio Investment(FPI)

- 2.1 Types of FDI
- 2.2 India's FDI policy
- 2.3 Balance of Payments(BOP)
- 2.4 Importance and components of BOP.

3. Regional Economic Integration

- 3.1 Levels of Regional Economic Integration
- 3.2 Regional Trade Agreements
- 3.3 European Union (EU)
- 3.4 ASEAN
- 3.5 SAARC
- 3.6 NAFTA.

4. International Economic Institutions

- 4.1 IMF
- 4.2 World Bank
- 4.3 UNCTAD
- 4.4 World Trade Organisation (WTO)
- 4.5 TRIPS
- 4.6 TRIMS.



COMYVU 404 (A): FINANCIAL DERIVATIVES

Program Educational Objectives

This enables the students in understanding of :

1. Concept of derivatives and its types and functions of derivatives market in India.
2. Forward contract and future contracts and its trading mechanism, differences between forwards and futures.
3. Options and its pricing model and dealing with derivate instruments in derivative market.
4. Swaps and evaluation of swaps.
5. Hedge management process, designing the hedge strategy, evaluating and monitoring the hedge position.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Apply knowledge of derivate markets and its function in India.
2. Utilise the knowledge on forward contract and various future contracts and its trading mechanism, and able to differentiate forwards and futures
3. Trade in options market using option strategies.
4. Use their acquaintance on swaps and evaluation of swaps in derivate markets.
5. Evaluate and monitor hedging process in derivative market

UNIT-I: Financial Derivatives: Meaning - Characteristics of Derivatives - Types of Derivatives: Forwards – Futures – Options - Swaps – Benefits and Risks of Derivative Markets – Hedging – Risk Management Strategies.

UNIT-II: Futures Forward Contract: Forward Contract- Futures contract –Distinction between Forward Contract and Future Contract.

UNIT-III: Options: Meaning - Features -Types of Options Contracts - option Payoff - Option Strategies - Options Valuation- Option Pricing Models - Option contract in India

UNIT-IV: Swaps: Concept of Swaps- Types of Swaps - Uses of Interest Rate Swaps - Currency Swaps - Credit Swaps.

Suggested Books

1. Keith Redhead Financial Derivatives – An introduction to Futures Forward, Options, Prentice Hall of India.
2. John C. Hull, SankarshanBasu, Options, Futures and Other Derivatives, Seventh Edition, Pearson Education, New Delhi.
3. SL Gupta, Financial Derivatives: Theory Concepts and Problems, Prentice Hall India.



FINANCIAL DERIVATIVES

Contents

- 1. Financial Derivatives**
 - 1.1 Meaning
 - 1.2 Characteristics of Derivatives
 - 1.3 Types of Derivatives: Forwards
 - 1.4 Futures
 - 1.5 Options
 - 1.6 Swaps
 - 1.7 Benefits and Risks of Derivative Markets
 - 1.8 Hedging
 - 1.9 Risk Management Strategies.
- 2. Futures Forward Contract**
 - 2.1 Forward Contract
 - 2.2 Futures contract
 - 2.3 Distinction between Forward Contract and Future Contract.
- 3. Options**
 - 3.1 Meaning
 - 3.2 Features
 - 3.3 Types of Options Contracts
 - 3.4 option Payoff
 - 3.5 Option Strategies
 - 3.6 Options Valuation
 - 3.7 Option Pricing Models
 - 3.8 Option contract in India
- 4. Swaps**
 - 4.1 Concept of Swaps
 - 4.2 Types of Swaps
 - 4.3 Uses of Interest Rate Swaps
 - 4.4 Currency Swaps
 - 4.5 Credit Swaps.



COMYVU 404 (B): RETAIL MARKETING MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Deeper insights for motivation towards retail sector.
2. Decisions involved in running a retail firm
3. Concepts and principles of merchandise management
4. Impact of retailing on the economy and its society
5. Policies, methods and procedures used by successful retailers to gain the customer satisfaction

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Understand the importance of retailing and its strategic dimensions
2. Identify the factors and management tools that retailers adopt when developing their merchandise mix
3. Evaluate the integration of merchandise management and supply chain strategies
4. Know about shopping experience that builds customer loyalty
5. Identify, hire and retain the talent of a retail manager

UNIT-I: Retailing: Meaning – Functions - Types of Retailing – Factors affecting Retailing - Retail Management Strategy – Emerging Trends in Indian Retailing

UNIT-II: Merchandise Management: Merchandise Planning – Sources of Merchandise - Allocation of Merchandise - Retail Pricing Strategies - Promoting the Merchandise.

UNIT-III: Store Management: Objectives of a Good Store Design - Store Layout - HRM in Retail Organizations - Designing the Organization Structure for Retail Firm.

UNIT-IV: CRM in Retail Management: Prompt Delivery - Customer Satisfaction after Sales Services – Factors affecting Retailing in India - Retailing Opportunities in India

Suggested Books

1. Bajaj, Retail Management, Oxford University Press.
2. Gilberto, Retail Marketing Management, Pearson Education
3. Retail Management, Suja Nair, Himalaya Publishing House, New Delhi.
4. Retail Management, Swapna Pradhan, Tata McGraw Hill, New Delhi.



RETAIL MARKETING MANAGEMENT

Contents

- 1. Retailing**
 - 1.1 Meaning
 - 1.2 Functions
 - 1.3 Types of Retailing
 - 1.4 Factors affecting Retailing
 - 1.5 Retail Management Strategy
 - 1.6 Emerging Trends in Indian
- 2. Merchandise Management**
 - 2.1 Merchandise Planning
 - 2.2 Sources of Merchandise
 - 2.3 Allocation of Merchandise
 - 2.4 Retail Pricing Strategies
 - 2.5 Promoting the Merchandise
- 3. Store Management**
 - 3.1 Objectives of a Good Store Design
 - 3.2 Store Layout
 - 3.3 HRM in Retail Organizations
 - 3.4 Designing the Organization Structure for Retail Firm.
- 4. CRM in Retail Management**
 - 4.1 Prompt Delivery
 - 4.2 Customer Satisfaction after Sales Services
 - 4.3 Factors affecting Retailing in India
 - 4.4 Retailing Opportunities in India



COMYVU 405 (A): INTERNATIONAL FINANCIAL MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. Theory of international finance and its real world applications in business decision making
2. Recent changes in global financial markets (banking, debt and equity)
3. Conceptual framework of international monetary system and its regimes
4. Concepts of Forex market, and its operation in the world market
5. Foreign exchange risk, factors affecting risk and its exposure.

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Gauge the factors responsible for emergence of globalized financial markets.
2. Identify and use the importance of international financial management and its instruments
3. Use their awareness of clearing and settlement (offshore) procedures at international trade.
4. Applying the currency exchange mechanism involved in and handle risk management techniques in forex market.
5. Secure jobs in Multi National Corporations with the knowledge on foreign currency

UNIT-I: International Financial Management: Concept – Scope – International Financial Instruments - Role of International Financial Manager – Finance Function – Emerging Challenges – Global Financial Markets.

UNIT-II: International Monetary System: Introduction – Role of International Monetary Fund (IMF) – IBRD (World Bank) – International Liquidity - Domestic Vs Offshore Markets – Euro Markets.

UNIT-III: Foreign Exchange Market: Components of Foreign Exchange Market – Functions - Structure of Forex Markets - Foreign Exchange Rate Mechanism –Foreign Exchange Market in India.

UNIT-IV: Foreign Exchange Risk and Exposure: Exchange Risk Management –Types of Risk – Tools and Techniques of Foreign Exchange Risk Management; Exposure – Types of Exposures.

Suggested Books

1. P.G.Apte, International Financial Market, Tata McGraw Hill Publishing House, NewDelhi
2. Eun Choel and Risnick Bruce, International Financial Management, Tata Mcgraw Hill.
3. Madhu Vij, International Financial Market, Excel Books, New Delhi
4. V.K.Bhalla, International Financial Management, Anmol Publications, New Delhi
5. V.A. Avadhani, International Financial Management, Himalaya Publishing House.
6. Srivastava, R.M., Multinational Financial Management, Excel Publishers.
7. Jeff Madura, International Financial Management, Cengage Publishers.
8. Machi Raju, International Financial Management, Himalaya Publishing House.



INTERNATIONAL FINANCIAL MANAGEMENT

Content

1. International Financial Management

- 1.1 Concept
- 1.2 Scope
- 1.3 International Financial Instruments
- 1.4 Role of International Financial Manager
- 1.5 Finance Function
- 1.6 Emerging Challenges
- 1.7 Global Financial Markets

2. International Monetary System

- 2.1 Introduction
- 2.2 Role of International Monetary Fund (IMF)
- 2.3 IBRD (World Bank)
- 2.4 International Liquidity
- 2.5 Domestic Vs Offshore Markets
- 2.6 Euro Markets.

3. Foreign Exchange Market

- 3.1 Components of Foreign Exchange Market
- 3.2 Functions
- 3.3 Structure of Forex Markets
- 3.4 Foreign Exchange Rate Mechanism
- 3.5 Foreign Exchange Market in India.

4. Foreign Exchange Risk and Exposure

- 4.1 Exchange Risk Management
- 4.2 Types of Risk
- 4.3 Tools and Techniques of Foreign Exchange Risk Management; Exposure
- 4.4 Types of Exposures.



COMYVU 405 (B): INTERNATIONAL MARKETING MANAGEMENT

Program Educational Objectives

This enables the students in understanding of :

1. The concept of International Marketing, its environment and complexities.
2. Market entry strategies at international level
3. Life cycle stages at international product management
4. Factors affecting the channels of distribution in international marketing
5. Role of global branding and advertising in Indian marketing scenario

Expected Course Outcomes

After successful completion of this paper, the students are able to:

1. Know the political, social and cultural environment factors affecting to the international marketing
2. Comprehend concepts of International market entry strategies and its effect on Indian firms
3. Analysis the trends in product management at international level
4. Apply the knowledge on physical distribution of product at international market and to overcome the barriers if any
5. Create awareness about the lifestyle of the consumers through the support of international marketing

UNIT-I: International Marketing: Scope and Significance of international marketing - Differences between International and Domestic Marketing – International Market Environment.

UNIT-II: International Market Entry Strategies: Indirect Exploring - Domestic Purchasing - Direct Exporting - Foreign Manufacturing Strategies with and without Direct investment - International market Segmentation.

UNIT-III: International Product Management: International product Positioning - International Product Life Cycle; Global Advertising and Brand – Sales promotion – Public Relations and Publicity.

UNIT-IV: International Marketing Channels: Distribution Channels – Distribution Patterns – Challenges in International Distribution –Management of Physical Distribution of Goods.

Suggested Books

1. Michael Czinketa; International Marketing, 8/e, Thomson, 2007.
2. Philip R. Cateora, John L. Graham, International Marketing, Tata Mc Graw Hill Co.,New Delhi
3. Subhash, C. Jain, International Marketing, 6/e, South-Western, 2006.
4. Vern Terstra, Ravi Sarathy, International Marketing, 8/e, Harcourt ASIA PVT. LTD



INTERNATIONAL MARKETING MANAGEMENT

Contents

- 1. International Marketing**
 - 1.1 Scope and Significance of international marketing
 - 1.2 Differences between International and Domestic Marketing
 - 1.3 International Market Environment.
- 2. International Market Entry Strategies**
 - 2.1 Indirect Exploring
 - 2.2 Domestic Purchasing
 - 2.3 Direct Exporting
 - 2.4 Foreign Manufacturing Strategies with and without Direct investment
 - 2.5 International market Segmentation.
- 3. International Product Management**
 - 3.1 International product Positioning
 - 3.2 International Product Life Cycle; Global Advertising and Brand
 - 3.3 Sales promotion
 - 3.4 Public Relations and Publicity.
- 4. International Marketing Channels**
 - 4.1 Distribution Channels
 - 4.2 Distribution Patterns
 - 4.3 Challenges in International Distribution
 - 4.4 Management of Physical Distribution of Goods.

