

**GOVERNMENT COLLEGE FOR WOMEN(AUTONOMOUS)**  
**KUMBAKONAM – 612 001**

**PG Revised Course Structure under CBCS**

(For the candidates admitted from the academic year 2015-2016 onwards)

Sem.	Course	Course Title	Ins.	Cr	Ex	Marks		Tot
			Hrs/	edi	am			al
			Week	t	Hr			
			k		s	Int	Ex	
							tl	
	<b>Core Course I (CC)</b>	<b>Indian Financial System</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Course II (CC)</b>	<b>Management Concept</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>I</b>	<b>Core Course III (CC)</b>	<b>Accounting for Decision Making</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Course I V(CC)</b>	<b>Financial Management</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Elective Course I (EC)</b>	<b>Managerial Economics</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>	<b>30</b>	<b>23</b>				
	<b>Core Course V (CC)</b>	<b>Strategic Management</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Course VI (CC)</b>	<b>Retail Marketing</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>II</b>	<b>Core Course VII (CC)</b>	<b>Quantitative Techniques</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Course VIII (CC)</b>	<b>Income Tax</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Elective Course II(EC)</b>	<b>Business environment</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>	<b>30</b>	<b>24</b>				
	<b>Core Course IX (CC)</b>	<b>International Financial</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Management</b>						
	<b>Core Course X (CC)</b>	<b>Research Methods in Financial</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>III</b>		<b>Management</b>						
	<b>Core Course X I (CC)</b>	<b>Financial Services</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Course XII (CC)</b>	<b>Advanced Corporate Accounting</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Elective Course III (EC)</b>	<b>Computer Applications Business</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>	<b>30</b>	<b>23</b>				
	<b>Core Course XIII (CC)</b>	<b>Entrepreneurial Development</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Core Course XIV (CC)</b>	<b>Security Analysis and Portfolio</b>	<b>6</b>	<b>5</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>IV</b>		<b>Management</b>						
	<b>Core Course XV (CC)</b>	<b>Project</b>	<b>12</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100</b>
	<b>Elective Course IV(EC)</b>	<b>Organizational Behavior</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>	<b>30</b>	<b>20</b>				
		<b>Total</b>	<b>120</b>	<b>90</b>				
	<b>Core Course Paper</b>	<b>:14</b>						
	<b>Elective Course Paper</b>	<b>:4</b>						
	<b>Project</b>	<b>:1</b>						

## CORE COURSE – I – INDIAN FINANCIAL SYSTEM

Objective: To make the students to understand the financial system followed in our country.

### UNIT-I

Indian Financial system- concepts – financial markets – money market – meaning and importance – features – objectives – composition – structure of Indian Money market – difference between money market and capital market.\*\*\*\*

### UNIT-II

Capital market in India – functions of new issue market – instruments of issue – players – recent trends – reasons for poor performance. Secondary market – service of stock exchanges – listing of securities – advantages – listing procedure – obligations – defects of Indian capital market – recent developments.

### UNIT-III

Securities and Exchange Board of India – objectives – functions- powers – organization – SEBI guidelines for primary market, secondary market, bonus shares, rights issue, debentures and underwriters.

### UNIT-IV

OTCEI – promoters- participants – trading in OTCEI- listing- advantages – operational highlights – NSE – objectives – features of NSE.

### UNIT-V

Depository system – definition and meaning – objectives – activities – interacting institutions – trading – depository system in India –SEBI (depository and participants) Regulation Act – benefits.

#### Text Book:

E. Gordon & K. Natarajan, Financial markets and services, Himalaya publishers.

Varshney & Mittal, Indian Financial System,\*\*\*\*\*

Machuraj, Indian Financial system,\*\*\*\*\*

#### Reference Books:

S. Mohan & R. Elangovan, Financial services – Deep & Deep publications.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A – 10 X 2 marks = 20 marks – All questions must be answered. Section B – 5 X 5 marks = 25 marks – either (a) or (b) must be answered.

Section C – 3 X 10 marks = 30 marks – Three out of five questions must be answered.

## **CORE COURSE II – MANAGEMENT CONCEPTS**

**Objective:** To make the students to understand the management concepts.

### **UNIT-I**

Management- school of thoughts- Taylor & Henry Fayol – planning- nature and process- types & methods of planning.

### **UNIT-II**

Organization - meaning, nature and significance- theories of organization- departmentation – organizational change – factors – resistance – overcoming resistance to change.

### **UNIT-III**

Direction- concepts- supervision- Motivation - Maslow's need hierarchy theory- Herzberg's motivation hygiene theory- McGregor's participation theory.

### **UNIT-IV**

Leadership- leadership theory- Traits theory, behavioral theory- situation theory - Communication - process- barriers.

### **UNIT-V**

Control- process- types- techniques of management control- Corporate governance and Business Ethics.

#### **Text Book:**

L.M. Prasad- Principles and Practice of Management- Sultan Chand & Sons – New Delhi.

#### **Reference Books:**

Sharma & Gupta, Essential of Management – Kalyani Publishers.

Dinkar Pagare- Business Organisation & Management – Sultan Chand & Sons.

Section	Unit – 1	Unit - 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks = 20 marks – All questions must be answered. Section B- 5x5 marks = 25 marks – either (a) or (b) must be answered.

Section C- 3x10 marks = 30 marks – Three out of five questions must be answered.

## **CORE COURSE – III ACCOUNTING FOR DECISION MAKING**

**Objectives: To make the students to understand the accounting methods to take decision.**

### **UNIT-I**

Management Accounting- Definition- Scope- Significance and limitations- Financial Statement Analysis- common size statement- comparative statement

### **UNIT-II**

Ratio analysis - Fund Flow and Cash flow analysis.

### **UNIT-III**

Marginal costing- break even analysis- profit planning.

### **UNIT-IV**

Standard Costing- variance analysis- material cost – labour cost- overhead cost variances – Sales variances.

### **UNIT-V**

Budgeting and budgetary control- classification of budgets- zero base budgeting.

### **Text Book:**

R.K. Sharma & Shashi K. Gupta – Management Accounting- Kalyani Publishers.

### **Reference Books:**

Management Accounting- S.N. Maheswari- Sultan Publishers.

Management Accounting- T.S. Reddy & Y. Hari Prasad Reddy – Margham Publications.

### **Theory and problems shall be in the ratio 30:70 percent**

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (a.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (a.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (a.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered.

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **CORE COURSE IV- FINANCIAL MANAGEMENT**

**Objective: To make the students to understand the concepts and problems of financial management.**

### **UNIT-I**

Financial management- objectives, functions, relationship between financial management and other areas of management- time value of money- future and present value of a single amount and annuity – cost of capital: cost of debt, cost of preference shares, cost of equity and retained earnings, weighted average cost of capital. **CAPM\*\*\*\*\***

### **UNIT-II**

Capital structure- factors affecting capital structure, optimal capital structure- capital structure theories- leverage: operating leverage, financial leverage and combined leverage.

### **UNIT-III**

Dividend Policy – theories- Walter, Gordon, MM- Relationship with value of firms- kinds of dividend- rights issue.

### **UNIT-IV**

Capital budgeting- importance- payback- ARR - discounted cash flow- IRR - net present value- profitability index- accounting rate of return- benefit cost ratio –Risk analysis in capital budgeting.

### **UNIT-V**

Value based management- Marakon approach- Alcar approach – McKinsey approach- Economic Value Added- EVA and incentive compensation.

### **Text Book:**

Prasanna Chandra, Financial Management: Theory and Practice, 5th Ed., Tata McGraw Hill

### **Reference Books:**

Shashi K. Gupta & R.K. Sharma – Financial Management- Kalyani Publishers.

S.N. Maheswari- Management Accounting & Financial Control- Sultan Chand & Sons.

**Theory and problems shall be in the ratio 30:70 percent**

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (a.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (a.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (a.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered.

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **ELECTIVE COURSE I – MANAGERIAL ECONOMICS**

**Objectives: To make the students understand the application of Economics tools and logical methods to business decision.**

### **UNIT-I**

Managerial Economics- scope-demand determinants- demand forecasting- methods of demand forecasting.

### **UNIT-II**

Production function- return to scale- cost concepts- cost output relationship - Economies & diseconomies of scale- break even analysis.

### **UNIT-III**

Market structure and pricing decisions- pricing under perfect competition - Monopoly, duopoly oligopoly and monopolistic competition- pricing methods.

### **UNIT-IV**

Profit management- nature and measurement of profit- profit policies- profit planning and forecasting.

### **UNIT-V**

Macro economics- business cycle- economic forecasts- uses- methods- input- output analysis- National Income- concepts- GNP-GDP-NNP.

#### **Text Book:**

R.L. Varshney and K.L. Maheswari, Managerial Economics-Sultan Chand & Sons- New Delhi.

#### **Reference Books:**

D.N. Dwivedi, Managerial Economics, Vikas Publishing House Pvt. Ltd.

S. Sankaran- Managerial Economics- Margham Publications.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (a.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (a.nos.)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (a.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered.

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **CORE COURSE V- STRATEGIC MANAGEMENT**

**Objectives: To make the students to understand the different concepts of Strategic Management.**

### **UNIT-I**

Strategy- tactics- levels of strategy- strategic decision- strategic management- benefits- limitations- approaches- process- participants in strategic management.

### **UNIT-II**

SWOT Analysis- Environmental Scanning and Industry analysis- Forecasting- Internal scanning- Mission- objectives- stakeholder theory- Cyert and March's behavioural theory- social responsibility and business ethics.

### **UNIT-III**

Strategy formulation- business strategy- corporate strategy- diversional strategy- portfolio analysis- BCG Growth/share matrix- strategic choice- strategic alliances.

### **UNIT-IV**

Strategic implementation - organization for action- staffing- leading - MBO- total quality management - functional strategies - diversification, acquisition and joint venture.

### **UNIT-V**

Strategic Control and evaluation- establishing strategic control- implementation control- special alert control- evaluation techniques- managing change- participants in strategic evaluation and control- strategies for competing in global market- strategies for MNC's companies- strategies for diversified companies.

### **Text Book:**

L.M. Prasad, Business Policy and Strategic Management, Sultan Chand & Sons.

### **Book for Reference:**

John A. Pearce II, B. Robinson Jr.- Strategic management- Strategy Formulation and Implementation-(A.I.T.B.S. Publishers- J-5,6, Krishnan Nagar, Delhi- 110 051).

J. David Hunger and Thomas L. Wheelen (Addison- Wesley Longman) – Strategic management

R.N. Srivastava. – International & Strategic Management.

V.S. Ramaswamy and S. Nanakumari – Strategic Planning for Corporate Success.

Section	Unit – 1	Unit - 2	Unit - 3	Unit - 4	Unit – 5
SeC A (a.nos.)	1&2	3&4	5&6	7&8	9&10
SeC B (a.nos.)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (a.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered.

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **CORE COURSE – VI – RETAIL MARKETING**

**objectives: To make the students to understand**

### **UNIT-I**

Retail marketing – functions of retailers – characteristics of retailers – types of retailers – retail location – strategies.

### **UNIT-II**

Branding in retailing – Brand positioning – Brand name – Brand awareness – advantages – retail promotion – Promotional advertising – sales promotion – objectives and types.

### **UNIT-III**

Supply chain management – supply chain structure – objectives – problem – services of wholesalers – Retail logistics.

### **UNIT-IV**

International retailing – meaning, development of international retailing – factors motivating retailers to internationalise: push factors, pull factors – concept of international retailing operations – structure of international retailing – measuring retail structures – reasons for internationalization- market entry methods – factors determining marketing strategy.

### **UNIT-V**

Role of Information technology in retailing – competitive advantages – limitations – systems – online retailing.

## **Textbook**

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered.

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.



## **CORE COURSE VII- QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

**Objectives: To make the students to understand the various techniques of statistics used in business for taking decisions.**

### **UNIT-I**

Correlation - regression- time series analysis.

### **UNIT-II**

Probability distribution - binomial distribution- poisson distribution- normal distribution.

### **UNIT-III**

Testing of hypothesis- null hypothesis, alternative hypothesis- type I error- type II error- ANOVA – chi- square test..

### **UNIT-IV**

Transportation problem: North-west corner method, Least-cost method and Vogel's Approximation method- assignment problem.

### **UNIT-V**

Theory of games- types of games- dominance- rule for dominance- solution through graphic method.

#### **Text Book:**

Kanti Swarup, P.K. Gupta, Man Mohan- Operations Research- Sultan Chand & Sons- New Delhi.

#### **Reference Book:**

S.P. Gupta- Statistical Methods- Sultan Chand & sons – New Delhi. Prem Kumar Gupta & D.S. Hira- Operations Research- S. Chand.

#### **Theory and problems shall be in the ratio 20:80 percent**

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered.

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **CORE COURSE VIII- INCOME TAX THEORY LAW AND PRACTICE**

**Objectives: To make the students to understand the theory and practice of Income Tax.**

### **UNIT-I**

Residential status and incidence of tax of individual - Incomes exempt from tax. Salaries: chargeability- meaning- allowances- perquisites- valuation of perquisites- profit in lieu of salary- provident funds- deductions

### **UNIT-II**

Income from house properties: chargeability- annual value- let out house property- self occupied house property- deductions.

Income from business or profession: chargeability- income taxable under business or profession- computation of profits and gains- deduction expressly allowed- expenses expressly disallowed- expenses allowable under certain restrictions- deemed incomes.

### **UNIT-III**

Capital gains: chargeability- capital asset- transfer- cost of acquisition- computation of capital gain- exemption, income from other sources: general incomes and specific incomes.

### **UNIT-IV**

Computation of total incomes- deductions made from gross total income- computation of tax liability- assessment of individuals.

### **UNIT-V**

Procedure for assessment –stages – types of assessment – deduction of tax at source – refunds - penalties

#### **Text Book:**

T.S. Reddy, Y. Hari Prasad Reddy- Income Tax Theory Law and Practice, Margham Publications, Chennai.

#### **Reference Books:**

Gaur & Narang, Income Tax Law & Practice- Kalyani Publishers.

Dinkar Pagare- Income Tax Law & Practice- Sultan Chand & Sons. Vinod K. Singhania – Income Tax- Taxman.

#### **Theory and problems shall be in the ratio 25:75 percent**

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered. Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **ELECTIVE COURSE – II-BUSINESS ENVIRONMENT**

**Objectives: To make the students to understand the various environmental issues concerning the business**

### **UNIT - I:**

Nature of Business environment – Environmental scanning – Micro – Macro – economic environment – political and government environment – natural and technological environment – demographic environment

### **UNIT – II**

Societal environment – social responsibility of business – consumer rights – consumerism in India – corporate governance – need – importance – outcomes.

### **UNIT – III**

Industrial policies and regulations: Industrial policy – IRDA and industrial licensing – privatization – ways – benefits – pitfalls

Village and small industries: importance – problems - promotional measures – industrial sickness – causes – preventive and curative measures -Price and distribution controls – objectives – measures

### **UNIT - IV**

Economic planning and development: planning in India – objectives – features of industrial development strategy – pros and cons

Planning and development of agriculture: agricultural marketing – agricultural price policy – commodity exchange – regulation of commodity exchange.

### **UNIT - V**

GATT: objectives, principles & evaluation – GATT & WTO – GATS – TRIMS – TRIPS

Foreign investment: significance – types – FII –FDI – limitations – factors affecting foreign investment.

MNC: meaning – models – merits & demerits

Regulation of foreign trade: FTDR Act provisions – promotional measures – FEMA – provisions.

Text book:

Francis Cherunilam – Business Environment: text and cases, Himalaya Publishing House.

Reference books:

Francis Cherunillam – International Business: text and cases, Himalaya Publishing House.

Francis Cherunillam – International Business and Export Management, Himalaya Publishing House.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered. Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **CORE COURSE – IX - INTERNATIONAL FINANCIAL MANAGEMENT**

**Objectives: To make the students to understand about international financial management.**

### **UNIT-I**

Finance function in the international context- BOP- IMF- Globalisation- Threat and opportunities- WTO- origin- functions- structure.

### **UNIT-II**

Foreign Exchange- Rate of exchange- types- factors affecting exchange rate- participants- The Indian Foreign Exchange Market.

### **UNIT-III**

Management of Foreign exchange Risk- problems faced by a firm- types of risks- techniques in managing risks- Terms of payment and foreign trade finance- open account- documentary bills- letters of credit- pre shipment and post shipment finance – Import and Export procedure.

### **UNIT-IV**

International Capital Markets- International Financial operations- Euro currency and Euro and markets- Instruments of Euro currency market- types of Euro bonds- special features in the International Bond Market- Euro bond vs. Euro currency loan.

### **UNIT-V**

Sources of External Finance- benefits- problems- the world bank- IFC- ADB- FIIs- GDR & ADR - FDI - Trends in global FDI.

### **Text Book:**

R.L. Varshney & Bhashyam, International Financial Management, Sultan Chand & Sons, Delhi.

### **Reference Books:**

International Trade and Export management, Francis Cherunilam, Himalaya Publishers.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (Q.nos)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **CORE COURSE- X- RESEARCH METHODOLOGY**

**Objective: To make the students to understand the research methods in financial management.**

### **UNIT-I**

Research in business- definition, meaning & nature- scope and objective of research- methods and techniques of research.

### **UNIT-II**

Research design- formulation of research problem- research process- steps in the process of research.

### **UNIT-III**

Sources of data - primary & secondary- methods of primary data collection - observation- interview- questionnaire & schedule - attitude measurements & scales – sample and sampling design.

### **UNIT-IV**

Data processing and analysis- editing, coding, classification- tabulation- interpretation of data – methods mgt. tools or statistical tools?- testing of hypothesis- type I and type II errors.

### **UNIT-V**

Report writing and presentation steps in report writing- substance of report- format of reports- importance of foot note and bibliography.

#### **Text Books:**

C.R. Kothari, Research Methodology- methods & techniques  
Saravanel, Reseach methodology

#### **Reference Books:**

V.P. Michael, Research methodology in management, Himalaya Publishing House

#### **Note: Theory only**

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered. Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered

## **CORE COURSE-XI- FINANCIAL SERVICES**

**Objective: To make the students to understand about the financial services.**

### **UNIT-I**

Financial services- meaning- classification- scope- modern activities- new financial products and services- challenges facing the financial service sector- Merchant Banking- merchant banking in India- services- scope- problems.

### **UNIT-II**

Hire purchase- features- legal position- Hire purchase and credit sale- Hire purchasing and leasing- Bank credit for Hire purchase- Leasing- steps in leasing- types of lease- advantages- legal aspects- problems & prospects.

### **UNIT-III**

Venture capital- meaning- features- scope & importance- venture capital guidelines- methods- Indian scenario.

Mutual funds- meaning- origin- classification of funds- importance- investors rights- guidelines- mutual funds in India- reasons for slow growth- future of mutual funds.

### **UNIT-IV**

Factoring- meaning- terms and conditions- functions- types-factoring Vs discounting- benefits- factoring in India- Forfeiting- working of forfeiting- benefits of forfeiting- drawbacks- forfeiting in India.

### **UNIT-V**

Credit rating- meaning- functions- credit rating in India- benefits- agencies in India- limitations- future of credit rating. Securitization- meaning- securitization Vs factoring- securitisable assets- benefits- conditions for securitization- securitization in India- reasons for unpopularity- future prospects.

### **Text Book:**

Financial markets and services, E. Gordon & Natarajan, Himalaya Publishing House.

### **Reference Books:**

Financial services, B. Santhanam, Margham Publications.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered. Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **CORE COURSE- XII- ADVANCED CORPORATE ACCOUNTING**

**Objectives: To make the students**

### **UNIT-I**

Bank Accounts – introduction, Legal requirements, preparation of P&L a/c –guidelines of RBI for P&L a/c and Balance sheet (New format)

### **UNIT-II**

Insurance company accounts: introduction, types of insurance, accounts of general insurance companies – preparation of general insurance final accounts, accounting principles for preparation of financial statements for general insurance business.

### **UNIT-III**

Inflation accounting: different methods of inflation accounting : current purchase power ;method, computation of gain or loss on monetary items; current cost accounting method; hybrid method. Human Resource accounting – meaning – valuation of human resources: cost based methods of human resource valuation; value based method of Human Resource valuation; Recording and presenting in Financial statements.

### **UNIT-IV**

Double a/c's system (or) A/c's of Electricity companies; meaning, features of final accounts under Double a/c system – Revenue account – Net Revenue a/c – Capital a/c; Replacement of assets; Final a/c's of Electricity supply companies. Depreciation – contingency reserve – development reserve; Tariffs and dividend control reserve, General reserve.

### **UNIT-V**

## **ACCOUNTING STANDARDS**

### **Text Book:**

Prasanna Chandra, Financial Management- Theory and practice, Tata McGraw Hill.

### **Reference Books:**

I.M. Pandey, Financial management, Vikas publications.

Shashi. K. Gupta, R.K. Sharma, Financial management- Kalyani Publishers. S.N. Maheswari, Financial Management- Sultan Chand & Sons.

### **Theory and problems shall be in the ratio 40:60 percent**

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A(q.nos.)	1&2	3&4	5&6	7&8	9&10
Ses B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered. Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered.

## **ELECTIVE COURSE- III (EC)- COMPUTER APPLICATION IN BUSINESS**

**Objective: To make the students to understand the computer applications in business.**

### **UNIT-I**

Ms-Excel: Introduction- Menus, Commands, Toolbars and their Icons- functions.

### **UNIT-II**

MS Access: Introduction, Parts of an access Window, Creating a Database, Relationships, Creating table through Design, View, Relationship, Query, Form, Reports.

### **UNIT-III**

Ms Power Point- Introduction- Menus, Toolbars- Functions.

### **UNIT-IV**

**TALLY** Fundamentals of Computerized Accounting- Computerized Accounting Vs Manual Accounting – creation of a New Company- Creation of groups- ledger- voucher entry.

### **UNIT-V**

Reports- Features- Day books- Balance Sheet- Profit & Loss a/c- Trial Balance- Ratio Analysis- Cash flow- Fund flow statements- Ratio analysis.

### **Text Book:**

Sanjay Saxena, MS office 2000 for every one, Vikas publishing house. Srinivasan Vallabhan S.V. Computer Applications in Business, Sultan Chand.

Section A- 6x2 marks=12 marks- All questions must be answered. Section B-3x4 marks=12 marks- either (a) or (b) must be answered

Section C-3x7 marks= 21 marks- Three out of five questions must be answered

**Theory : 45 marks only.**



## **CORE COURSE- XIII- ENTREPRENEURIAL DEVELOPMENT**

**Objective: To make the students to understand various terms in entrepreneurial development.**

### **UNIT-I**

Entrepreneur- Definitions, Characteristics, Functions & types, Entrepreneurship- definition, meaning- Role of Entrepreneurship in economic development- factors affecting entrepreneurial growth.

### **UNIT-II**

Women Entrepreneurship- concept, functions- women entrepreneurship in India- problems of Women Entrepreneurship- Rural Entrepreneur- meaning, need, problems of rural Entrepreneurship.

### **UNIT-III**

Project Identification & Selection- Project formulation – project appraisal- Project report

### **UNIT-IV**

Sources of finance - Institutional finance to Entrepreneurs- Institutional support to Entrepreneurs- Entrepreneurial development programs.

### **UNIT-V**

Small Entrepreneurs- definition & Characteristics- Taxation – benefits to small- scale industries, Incentives and subsidies of Govt. to small scale industries.

### **Text Book:**

S.S. Khanka- Entrepreneurial Development- Sultan Chand & sons.

### **Reference Books:**

Vasant Desai, Dynamics of entrepreneurial Development and management – Himalaya Publishing House.

Gorden & Natarajan- Entrepreneurial Development- Himalaya Publishing House.

Prakash G Apte, International Financial Management- Tata McGraw Hill publishing co. ltd.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A(q.nos.)	1&2	3&4	5&6	7&8	9&10
Ses B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered. Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered

## **CORE COURSE- XIV- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Objective: To make the students to understand various techniques in security analysis and portfolio management.**

### **UNIT-I**

Investment- meaning- importance- investment Vs. Speculation- Investment & gambling- Investment Process- factors favorable for investment- investment media- features of investment- Risk- Systematic and Unsystematic Risk.

### **UNIT-II**

Options- put and call options- advantages and limitations of options - determinants of option value- Futures- Forwards and Futures - difference between futures and options- Distinction between Forwards and Futures.

### **UNIT-III**

Fundamental analysis- Economic analysis- Forecasting techniques- Industrial analysis- Company analysis. Technical analysis- the Dow theory- Efficient market Theory- Random Walk – The Efficient Market Hypothesis.

### **UNIT-IV**

Portfolio Analysis: Effects of combining securities - Markowitz's mean- variance model. Portfolio Selection: Diversification- Optimal Portfolio.

### **UNIT-V**

Capital Market Theory- CAPM- Arbitrage Pricing Theory- Managed Portfolio and performance evaluation: Sharpe Index, Treynor Index, Jensen's Model.

Note: Theory only.

### **Text Book:**

Preethi Singh, Investment Management(Security analysis and portfolio management), Himalaya Publishing House.

Donald E. Fischer and Ronald J Jordan, Security Analysis and Portfolio Management, 6th Ed., Prentice Hall of India.

### **Reference Books:**

Prasanna Chandra, Investment analysis and portfolio management, Tata McGraw Hill.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered. Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered

## **ELECTIVE COURSE – IV – ORGANISATIONAL BEHAVIOUR**

**Objectives: To make the students**

### **UNIT – I**

Meaning and definition of organizational behavior – characteristics – Nature – Organizational behavior and other fields of study – approaches to the study of organizational behavior – process of behavior – models of organizational behavior.

### **UNIT –II**

Individual behavior – Factors affecting behavior - Personality – Theories of personality – Perception – nature and importance – factors influencing the perceptual set – barriers to perceptual accuracy.

### **UNIT – III**

Group dynamics – Definition of Group Dynamics – theories of group formation – factors affecting group performance – Group cohesiveness – factors influencing group cohesiveness – consequences of cohesiveness – Group development.

### **UNIT –IV**

Work stress – Meaning and definition – Work stress model – stress management – Individual strategies, Organisational strategies, Stress and performance, formulation of group behavior.

### **UNIT –V**

Conflict and Negotiation – Meaning – Nature of conflict – positive and negative conflict – levels of conflict – Process of conflict – Conflict management styles – Managerial implications.

### **Text Book:**

1. Organizational Behaviour – Shashi. K.Gupta and Rosy Joshi – Kalyani publishers.
2. Organizational Behaviour – K. Aswathappa – Himalaya Publishing house.

Section	Unit – 1	Unit – 2	Unit - 3	Unit - 4	Unit – 5
Sec A (q.nos.)	1&2	3&4	5&6	7&8	9&10
Sec B (q.nos.)	11(a&b)	12(a&b)	13(a&b)	14(a&b)	15(a&b)
Sec C (q.nos.)	16	17	18	19	20

Section A- 10x2 marks=20 marks- All questions must be answered.

Section B-5x5 marks=25 marks- either (a) or (b) must be answered

Section C-3x10 marks= 30 marks- Three out of five questions must be answered