

**ANNAMALAI UNIVERSITY**

**ANNAMALAI NAGAR**



**FACULTY OF ARTS  
DEPARTMENT OF COMMERCE**

**M.COM  
ACCOUNTING INFORMATION SYSTEM**

**(CHOICE BASED CREDIT SYSTEM)**

**HAND BOOK**

**With effect from 2018-2019**

## M.Com (Accounting Information System)

### REGULATIONS

#### I ELIGIBILITY FOR ADMISSION

A pass in B.Com.or B.Com. (C.A.) or (e – Commerce) or B.B.A. or B.A. Corporate Secretary ship or B.B.M or B.B.M.(C.A) or B. Co-operation or B.A. Co-operation or B.A. Bank Management or M.B.A. Degree examination or any other examination accepted by the Syndicate as equivalent thereto with not less than 40% of marks in the main subject.

#### II PROGRAMME

Duration : Two Academic years – Full Time  
July to April

Medium of Instruction : English

An academic year is apportioned into two semesters. The normal semester periods are

**ODD Semester July to November (I and III Semesters)**

**EVEN Semester December to April (II and IV Semesters)**

The PG programme will have two categories of courses in each semester, namely

- i. **CORE:** Core courses are basic courses required for each programme. Each Semester will have four core courses
- ii. **ELECTIVE:** Each department shall offer one elective in each semester open to all the students of three faculties namely Arts, Education and Indian Languages. Each student will select an elective from a list of electives offered by other departments.
- iii. **COURSE COMBINATION:** Each course is designed variously under lectures / tutorials / laboratorywork / seminar / project work / practical training / report writing / viva voce etc., to meet effective teaching and learning needs and credits are assigned suitably.

#### COURSE WEIGHT:

Core and Elective courses may carry different weights. A course carrying one credit for lecture will have instruction of one period per week, during the semester. If four hours of lecture is necessary in each week for that course then three credits will be the weight age. Thus normally in each of the course, credits will be assigned on the basis of lectures/ tutorials/ laboratory work and other forms of learning in a 15 weeks schedule.

- a) One credit for each lecture period per week
- b) One credit for each tutorial per week
- c) One credit for three periods of laboratory or practical per week
- d) One credit for three contact hours of project work in a week
- e) One credit for every two periods of seminar
- f) Six credits for project work / dissertation.

III Credits for M.Com. (Accounting Information System) Course for each semester will be as follows:

**M.Com. ACCOUNTING INFORMATION SYSTEM  
Two Year PG Programme (CBCS) (2018– 2019) onwards**

Semester	Course Code	Course Title	Credit Points	Maximum Marks	Duration Hours
<b>FIRST SEMESTER</b>					
I	CMAF 101	1. Business Environment	5	75	3
I	CMAF 102	2. Advanced Financial Accounting	5	75	3
I	CMAF 103	3. Banking and Insurance	5	75	3
I	CMAF 104	4. Marketing Management	4	75	3
I	COBE 105	5. Elective Course: Banking Practice	3	75	3
<b>SECOND SEMESTER</b>					
II	CMAF 201	1. Human Resource Management	5	75	3
II	CMAF 202	2. Financial Management	5	75	3
II	CMAF 203	3. Business Research Methods	5	75	3
II	CMAF 204	4. E-Commerce	4	75	3
II	COCE 205	5. Elective Course: Office Management	3	75	3
<b>THIRD SEMESTER</b>					
III	CMAF 301	1. Accounting for Managerial Decisions	5	75	3
III	CMAF302	2. Income Tax Law & Practice	4	75	3
III	CMAF 303	3. Advanced Corporate Accounting	5	75	3
III	CMAF304	4. International Financial Management	4	75	3
III	CODE 305	5. Elective Course: Business Communication and Report Writing	3	75	3
III	SOSC306	6. Soft Skills	3	75	3
<b>FOURTH SEMESTER</b>					
IV	CMAF 401	1. Advanced Cost Accounting	5	75	3
IV	CMAF 402	2. Corporate Tax Planning and Management	5	75	3
IV	CMAF 403	3. Security Analysis and Portfolio Management	5	75	3
IV	CMAF 404	4. Project and Viva-voce	4	75	3
IV	CCEE 405	5. Elective Course: Principles of Insurance	3	75	3
<b>Grand Total</b>			<b>90</b>	<b>1575</b>	

The question paper is divided in to **Three** sections.

**Section A** is to carry **10 marks**, **Section B – 35 marks** and **Section C – 30 marks**.

**Section A** will contain **10 questions**, each carrying **1 mark**.

**Section B** will contain **5 questions** with internal choice, each carrying **7 marks**.

**Section C** will contain **3 questions** with open choice, each carrying **10 marks**.

#### IV SYLLABUS

Syllabus of courses shall be as determined by the university from time to time and there shall be five units in each course.

## V EVALUATION

Evaluation will be done on a continuous basis and will be consolidated three times during the course work. First evaluation will be in the 6<sup>th</sup> week, second in the 11<sup>th</sup> week and the End Semester examination in the 17<sup>th</sup> week. Evaluation may be by objective type questions, quiz, short answer, essays, seminar or assignment or a combination of these. The first two are internal tests and 5 sessional marks are awarded for each of the tests, making a total of 25%. The end semester examination will be held by the university for 75% of marks. The written examination will be of essay type only.

### A. INTERNAL ASSESSMENT

#### BREAK-UP MARKS FOR INTERNAL ASSESSMENT EVALUATION

Tests (2×5)	10 Marks
Assignment	5 Marks
Seminar/ Case study/ Role play	5 Marks
Attendance	5 Marks
Total	25 Marks

### B. GRIEVANCE PROCEDURE:

For attending to grievances of the students over internal assessment, in every department there will be a committee consisting of three members (HOD and two senior teachers from the department).

### C. TERM END EVALUATION

#### PASSING MINIMUM:

A candidate will have to secure a minimum of 50% of marks in the external assessment with an aggregate of 50% of the total for passing each course.

Internal : 25 marks

External : 75 marks- Maximum 75 marks; Minimum 50% (i.e. 38 marks)

Aggregate for passing 50% (i.e. 50 marks)

Internal evaluation will be done by the concerned teacher teaching the subject and the university written examination will be evaluated by eligible examiners, both internal and external examiners (double valuation).

## VI. CALCULATION OF OVERALL GRADE POINT AVERAGE:

The results of the evaluation shall be provided on a grading system. Over all grade point average shall be calculated only if a student acquires a minimum of 81 credits and shall be calculated as follows

The grade points obtained by the candidate (sum of internal and external marks) in a course are multiplied by the credit assigned to the course. Such weighted points for all the courses are added and divided by the total credits acquired (minimum 81 credits).

**GRADING:**

A ten point rating scale is used for the evaluation of the performance of the student and is provided a letter grade or each course and overall grade for the Master's Programme. The letter grade assigned is given below

MARKS	GRADE POINT	LETTER GRADE	CLASS
91+	10	S	Exemplary
85-89	9.0	D++	Distinction
80-84	8.5	D+	Distinction
75-79	8.0	D	Distinction
70-74	7.5	A++	First Class
65-69	7.0	A+	First Class
60-64	6.5	A	First Class
55-59	6.0	B	Second Class
50-54	5.5	C	Second Class
49 or LESS	-----	F	Fail

**VII. MINIMUM AND MAXIMUM NUMBER OF CREDITS A STUDENT MAY REGISTER IN A SEMESTER**

A student should register for a minimum of 20 credits and the maximum may be 24 credits per semester.

**VIII. ATTENDANCE:**

Those who have earned a minimum of 75% attendance can appear for the University Examinations.

Those with less than 75% of attendance will not be permitted for the university examination. They shall repeat the course.

**IX. MINIMUM AND MAXIMUM PERIOD FOR COMPLETION OF THE COURSE:**

For 2 years programme the minimum is 4 semesters and the maximum is 8 semesters, for completing the courses.

**X. WITHDRAWAL FROM THE COURSE BY THE STUDENT:**

A student is allowed to withdraw from an elective course within 2 weeks from the date of commencement of the semester.

**XI. MONITORING COMMITTEE:**

The Grievance Committee will act as the Monitoring Committee in the department, which will be responsible for the successful operation of the CBCS.

**XII. Project Report**

The final year students should submit their project based on their visit and report collected from reputed institutions/Banks/Co-operative institutions during the third semester holidays. The project will be submitted at the end of 4<sup>th</sup> semester and viva-voce examination will be held during the month of May. The marks allocations are

Project	75
Viva-voce Examination	25
<b>Total</b>	<b><u>100</u> Marks</b>
	<b>==</b>

Register Number:

Name of the Candidate:

**M. Com. DEGREE EXAMINATION  
M.Com. ACCOUNTING INFORMATION SYSTEM  
(SEMESTER FIRST/THIRD)**

**Model Question Paper**

Nov., 2018

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A(10 x 1 = 10)  
Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B(5 x 7 = 35)  
Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C(3 x 10 = 30)  
Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

\*\*\*\*\*

Register Number:

Name of the Candidate:

**M. Com. DEGREE EXAMINATION  
M.Com. ACCOUNTING INFORMATION SYSTEM**

**(SEMESTER SECOND/FOURTH)**

**Model Question Paper**

May, 2019

Time: 3 Hours

Maximum: 75 Marks

**SECTION – A(10 x 1 = 10)**

**Answer ALL questions**

- |    |     |
|----|-----|
| 1. | 6.  |
| 2. | 7.  |
| 3. | 8.  |
| 4. | 9.  |
| 5. | 10. |

**SECTION – B(5 x 7 = 35)**

**Answer ALL questions**

- |        |    |
|--------|----|
| 6. a)  | OR |
| b)     |    |
| 7. a)  | OR |
| b)     |    |
| 8. a)  | OR |
| b)     |    |
| 9. a)  | OR |
| b)     |    |
| 10. a) | OR |
| b)     |    |

**SECTION – C(3 x 10 = 30)**  
**Answer any THREE questions**

- 11.
- 12.
- 13.
- 14.
- 15.

\*\*\*\*\*



**I Semester: Course 1**  
**CMAF 101 BUSINESS ENVIRONMENTS**

**Objective:**

To enable the students to acquaint knowledge of business environment as it is applicable to business and economic situation.

**(Total Lecture Hours: 80)**

**Unit I: Introduction to Business and its Environment**

(15 hours)

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

**Unit II: Economic Environment:**

(18 hours)

Economic Environment- Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions. Fiscal Policies – Union Budget – Structure of Union Budget.

**Unit III: Global Environment**

(15 hours)

Nature of Globalisation – Rationale for Globalisation – MNCs, Benefits from MNCs –Problems – Strategies in Globalisation – FIIs and FDI – WTO – Functions of implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

**Unit IV: Political and Cultural Environment:**

(16 hours)

Political environment – Democracy- Totalitarianism – types-Types of political system-changing profile of Indian economy-Political Risk-Political Risk assessment- Legal environment- MRTP Act, FERA and SEBI-Socio Cultural environment-Business and Society- Business and Culture Corporate Social Responsibility-Social audit-Business ethics- and corporate governance.

**Unit V: Technological Environment and Digital India**

(16 hours)

Technological environment – Concept-Nature of technological environment-Elements of Technology and Society-Digital India-Nine Pillars of Digital India-PayGov-Digital Locker- ETTAL –Jan DhanJoyana-.Make in India-Start up India Scheme- Stand up India Scheme-National Digital Literacy Mission – National optical fibre network-Make in India-Investment opportunities in India.

**Text Books:**

1. Acharya&Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai
2. Aswathappa, K 2014 Essentials of Business Environment, Himalaya Publishing House,Mumbai
3. Charles W.L.Hill 2015 Global Business Today, Tata McGraw Hill, UK, 2004

**Reference Books:**

1. Hekli Vernon 2012 Business and Society, Tata McGraw Hill, UK.
2. Adrian Palmer and Bob Hartley 2015 The Business Environment, McGraw Hill, UK
3. Rajan,V.R 2015 Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, New Delhi
4. Cherunilam,Francis 2015 Business Environment, Himalaya Publishing House,Mumbai
5. Ghosh,P.K 2015 Business Policy-Strategic Planning and Management Sultan Chand & Sons, New Delhi,

**SUGGESTED MOOC COURSES:**

1. *International Business Environment and Global Strategy (edX)*, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
2. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehring.

**I Semester: Course 2**  
**CMAF102 ADVANCED FINANCIAL ACCOUNTING**

**Objective:**

After studying this paper, students can understand the concepts relating to financial accounting and solve the financial accounting problems as per the accounting principles.

**(Total Lecture hours:80)**

**Unit I:Partnership accounts**

(17 hours)

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Accounting Standard 10 Intangible assets and Goodwill - Accounting Treatment.

**Unit II :Dissolution and Sale of Partnership**

(14 hours)

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

**Unit III: Hire purchase and Installment system**

(16 hours)

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

**Unit IV :Branch and Departmental Accounts**

( 16 hours)

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

**Unit V: Recent accounting**

(17 hours)

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

**Note:** Question Paper shall cover 20%Theory and 80% Problems.

**Text Books:**

1. Gupta R.L &Radhasamy, 2012 Advanced Accounting, S.Chand& Sons Publisher, New Delhi.
- 2.ShuklaM. C.T. S. Grewal 2015 Advanced Accounts, 2015, S. Chand Publishers, New Delhi
3. Jain S.P KL Narrang 2016 Advanced Accountancy I and II Kalyani Publishers Ludhiana

**Reference Books:**

- 1.CharumathiB.N. Vinayakam, 2012 Financial Accounting, S. Chand Publishers, New Delhi.
- 2.S.K. Battacharyya, 2015 Accounting for Management, Vikas Publication, New Delhi
- 3.Jawahar Lal&Seema Srivastava,2013 Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
- 4.R.S N Pillai, Bagavathi&S.Uma, 2015 Fundamentals of Advanced Accounting , S.Chand & Sons Publisher, New Delhi.
- 5..ReddyT.S and A.Murthy 2016 Financial Accounting Margham Publications Chennai

**SUGGESTED MOOC COURSES:**

1. *Financial Accounting: Advanced Topics (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
2. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.

**I Semester: Course 3**  
**CMAF 103 BANKING AND INSURANCE**

(Total Lecture Hours 80)

**Objective:**

To impart the knowledge about the banking and Insurance which are more related to the commerce subjects.

**Unit I: Banking Functionary Services** (16 hours)

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

**Unit II :Commercial banks role on Economic development** (17 hours)

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

**Unit III :Instruments in Banking** (16 hours)

Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes-Other type of Banking Institutions.

Debit card and Credit card-Smart card-Endorsements-Types

**Unit IV :Insurance and Function** (15 hours)

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

**Unit V:General Insurance Policies** (16 hours)

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

**Text Books:**

1. Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand& Company PVT Ltd, Ram Nagar, New Delhi
2. Murthy, A. 2017 Principles and Practices of Insurance Margam Publication, Chennai
3. GordenNataraj, 2016 Banking Himalaya Publication, New Delhi,

**Reference Books:**

1. Shekhar K.C., Lekshmyshekhar, 2012 Banking Theory and Practice, Vikas Publishing houses Pvt Ltd., Chennai
2. Ramachandran R.,2012 Banking Theory and Practices MJP Publishers, 5, MuthuKalathy Street, Triplicane, Chennai – 5.
3. Sundaram, KPM, E.N.Sundaram, 2016 Modern Banking Sultan Chand & Sons, New Delhi.
4. Gupta, P.K., 2016 Insurance and Risk Management Himalaya Publishing House, Girgaon Mumbai.
5. PremkumarSrivatsava 2014 Banking Law and Practice, Himalaya Publishing House,Mumbai.

**SUGGESTED MOOC COURSES:**

1. *Just Money: Banking as if Society Mattered (edX)*, Created by: MIT and MITx Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, Katrin Kaeufer, Lafayette Cruise and Lily Steponaitis.
2. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

**I Semester: Course 4**  
**CMAF 104 MARKETING MANAGEMENT**

**Objective:** (Total Lecture hours:80)

To provide the knowledge of different aspects of marketing and its management aspects.

**Unit I: Introduction to Marketing** (18 hours)

Marketing – Concept – Nature- Scope and Evolution of Marketing –Consumer needs – Consumer driven Market Strategy- Marketing Environment- Marketing Strategy- Marketing – Global Marketing Challenges.

**Unit II: Consumer Behaviour** (16 hours)

Consumer behaviour- Consumer Markets- Characteristics of Consumers- Importance of understanding consumers – Dynamics of consumer behaviour – Theories of consumer behaviour - Theories of buying behaviour –Consumers Decision making process for new products- Business buyer behaviour – Business buyer decision.

**Unit III: Market Segmentation** (14 hours)

Market Segmentation – Segmentation of Consumer markets- Segmentation of Business markets- Target marketing – Positioning – Maps- Positioning Strategy.

**Unit IV: Product Development** ( 18 hours)

Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing- Test Marketing – Product life cycle- Product life cycle stages- Pricing products- Pricing decisions – Different types of Prices- Pricing approaches.

**Unit V: New Age Marketing** (14 hours)

Marketing in the Digital Era- Forces determining the digital age – Internet explosion New types of intermediaries – Digital Marketing Strategy – E-business- E-Commerce – E-Marketing – E -Marketing Domains – Challenges of E-Commerce -M-Commerce- Meaning – Growth-opportunities-Issues-and Challenges-Future of M-commerce- Green Marketing

**Text Books :**

1. Bhatia,B.S. and G.S.Batra, 2013 Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden New Delhi.
2. Sherlekar, S.A., 2017 Marketing Management, Himalaya Publishing House,Gurgaon,Mumbai.
3. PillaiBagavathi R.S.N., 2014 Marketing Management, S Chand and Company Limited,RamNagar,New Delhi..

**Reference Books:**

1. Philip Kotler, Kevin Lane Keller, 2015 Marketing Management Pearson Education India Ltd.,New Delhi.
2. Joshi-Principles of Marketing Management, 2011 Cyber Tech Publications, Ansari Road, Daryaganj, New Delhi.
3. Bhatia,B.S. and G.S.Batra 2015 ,Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden, New Delhi.
4. RajanSaxena, Marketing Management,2010 Tata Mc-Graw Hill Education Private Limited, New Delhi.
5. Chandrasekar, K.S.,2013 Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

**Elective**  
**COBE 105: BANKING PRACTICE**

**Objective**

*To make the students gain expert knowledge in Banking Practice.*

*( Total Lecture Hours : 60 )*

**Unit I : Banker and Customer**

( 13 Hours )

Definition – Legal - General relationship and specific relationship – Rights and Duties of Banker and Customer.

**Unit II : Banker as an agent**

( 13 Hours )

Collecting Vs. Paying banker – Payment in due course – Holder in due course.

**Unit III : Banking Operations**

( 12 Hours )

Negotiable Instruments Cheques Vs. Draft –Characters of Crossing –Types – Legal requirements.

**Unit IV : Subsidiary Services**

( 13 Hours )

Agency Services and General Utility Services – Changing role of Commercial Banks –Challenges before Banks in 21<sup>st</sup> Century.

**Unit V : Deployment of funds**

( 9 Hours )

Cash reserve ratio and Statutory liquidity ratio – loan – different types – Cash Credit – Limitations.

**Text Books:**

1. Gordon Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tanna, ML 2001 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2001 Banking –Theory System, S.Chand & Co., New Delhi.

**Reference Books:**

1. Radhaswami, M & Basudevan 2000 A Text Book of Banking, S.Chand & Co., New Delhi.
2. Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi
3. S.Subba Rao and P.L Khanna 2011 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
4. Gurusamy .S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttarpradesh
5. Murali S. and Subbakrishna, 2012 Bank and Credit Management, Himalaya Publishing House, New Delhi.

**SUGGESTED MOOC COURSES:**

1. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

**II Semester: Course 1**  
**CMAF 201 HUMAN RESOURCE MANAGEMENT**

**(Total Lecture hours:80)**

**Objective:**

The objective of the course is to familiarize the students about the different aspects of human resources in the organization.

**Unit I: Introduction to Human Resource** ( 17 hours)

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM-Competencies of HR manager- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

**Unit II: HR Planning & Job Analysis** (15 hours)

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

**Unit III: Human Resource Development** (16 Hours)

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

**Unit IV: Performance appraisal & Compensation Management** (18 hours)

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management- Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

**Unit V: Motivation** (14 hours)

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

**Text Books :**

1. Prasad, L M, 2015 Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Aswathappa, K , 2016 Human Resource Management, 6(e)Tata McGraw Hill Education PVT Ltd, New Delhi.
3. Sundar K and Srinivasan J 2015 Human Resource Management Vijay Nicole Imprints (P) Ltd,Chennai.

**Reference Books:**

1. Gary Dessler, BijuVarkkey 2015 Human Resource Management – Pearson Education India Ltd.,New Delhi.
2. Rao, VSP 2014 ,Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
3. Narayan B,2016 Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.
4. Jayant Mukherjee , 2017 Designing Human Resource Management Systems-A Leader's guide,SAGE Response, Mohan Co-operative Industrial Area, Mathura Road, New Delhi.
5. Jaya Bharathi, S., T. Raju, 2014 Human Resource Management , Wiley India Pvt. Ltd.,NewDelhi.

**II Semester: Course 2**  
**CMAF 202 FINANCIAL MANAGEMENT**

**(Total Lecture hours:80)**

**Objective:**

After studying this paper, students can understand the concepts relating to financial management and various theories relating to financial management.

**Unit I: Financial Management an Introduction** (16 Hours)

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

**Unit II: Cost of Capital and Capital Budgeting** (17 Hours)

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

**Unit III: Financial Leverage & Capital Structure Theories** (18 Hours)

Financial leverage – measures – EBIT, EPS Analysis – operating leverage – financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing – Advantages and disadvantages of leasing

**Unit IV :Dividend Policy** (15 Hours)

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

**Unit V: Working Capital** (14 Hours)

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

**Note:** Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

**Text Books:**

1. Prasanna Chandra, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
2. Maheswari, S.N 2015 Financial Management, S.Chand& Sons Publisher, New Delhi.
3. M Y Khan and P K Jain, 2016 Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

**Reference Books:**

1. Gitman L.J & Dr.M.Manickam, 2015 Principles of Managerial Finance, Pearson Education, New York
2. Pandey I.M 2016 Financial Management, Vikas Publication, New Delhi.
3. Khan & Jain, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
4. Sharma Shashi R.K & Gupta K 2015 Financial Management, Kalyani Publishers, Ludhiana
5. Murthy A 2016 Financial Management , Margham Publishers, Chennai

**SUGGESTED MOOC COURSES:**

1. *Corporate Financial Decision-Making for Value Creation* (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. *Corporate Finance Essentials* (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.

**II Semester: Course 3**  
**CMAF 203 BUSINESS RESEARCH METHODS**

**Objective:**

To help students to acquire foundational understanding of how to conduct business research

**(Total Lecture hours:80)**

**Unit 1: Introduction to Research**

(15 hours)

Meaning of Research - Objectives of Research -Types of Research -Significance of Research - Research Process - Problem identification- Formulating the problem statement -Purpose of Review of Literature - Search Procedure and Sources of Literature - Identification of research gap- Formulation of objectives- Research Question – Investigation Question – Hypothesis – Qualities of a good Hypothesis – Null and Alternative Hypothesis.

**Unit II: Research and Sample Design**

(15 hours)

Research Design - Meaning – Need - Features – Types of Research Design - Census and Sample Survey -Need for Sampling -Steps in Developing a Sampling Plan -Characteristics of a Good Sample Design - Types of Sampling – Probability Sampling – Non probability Sampling- Determining size of the Sample

**Unit III: Collection and Processing of Data**

(16 hours)

Measurement in Research – Meaning , types and techniques of Scaling - Meaning and classification of data – Sources of Data - Collection of Primary data - (Observation - Interview - Questionnaires – Schedules) - Collection of Secondary Data- Data Processing Operations- Editing, coding, classifying and tabulation of data.

**Unit IV: Analysis of Data**

(20 hours)

Application of Statistics in Research – Descriptive analysis- Inferential analysis- Concept of Independent & Dependent variables - Testing of Hypotheses(Parametric and Nonparametric test) –Types of Errors - Multivariate Analysis.

**Unit V: Interpretation and Report writing**

(14 hours)

Meaning of Interpretation - Need and Technique of Interpretation -Precaution in Interpretation - Meaning and significance of Report Writing -Layout of the Research Report -Types of Reports - Precautions for Writing Research Reports - Footnotes -endnote - citations - Bibliography. Appendix

**Text Books:**

1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2014. Business Research Methods - An Applied Orientation. Springer International Publishing, New Delhi
2. Kothari, C. 2015. Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers, New Delhi
3. Kumar, R. 2016. Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi

**Reference Books:**

1. Creswell, J. 2015. Research Design Qualitative, Quantitative, and Mixed Methods Approaches. New Delhi: SAGE Publications India Pvt. Ltd.
2. Neuman, W. 2014. Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
3. Walliman, N. 2015 Research Methods - The basics. New York: Routledge.
4. Zikmund, W. G. 2013. Business Research Methods Cengage Learning India Private Limited, New Delhi
5. Panneerselvam, R. 2015. Research Methodology : Prentice-Hall of India Private Limited. New Delhi

**SUGGESTED MOOC COURSES:**

1. *Understanding Research Methods*, Created by: University of London, Delivered by: Coursera, Taught by: J.Simon Rofe and Yenne Lee.
2. *Mastering Data Analysis in Excel*, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schach Borg



## II Semester: Course 4

### CMAF 204 E-COMMERCE

#### Objective:

This subject seeks to develop in the students' knowledge of Electronic-Commerce and Web Designing for the application in the area of Business and Financing decisions.

**(Total lecture hours: 80)**

#### Unit I: Basics

(16 hours)

Electronic Commerce Framework. Traditional vs. Electronic Business Applications. The Anatomy of E-Commerce Applications.

#### Unit II: Architectural View

(16 hours)

Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way. The Internet as a Network Infrastructure. The Business of the Internet Commercialization.

#### Unit III: Security Levels

(17 hours)

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic - Mail.

#### Unit IV: Application

(17 hours)

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

#### Unit V: Advanced Concepts

(14 hours)

Intra-organizational Electronic Commerce - Supply Chain Management - Electronic Commerce Catalogues - Document Management and Digital Libraries.

#### Text Books :

1. Kalakota, R and Whinston, AB 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2000 Electronic Commerce Management, Tata McGraw Hill, New Delhi.

#### Reference Books :

1. Parag Diwan & Sunil Sharma 2000 E-Commerce A Managerial guide to E-Business Deep & Deep Pub., Delhi
2. Agarwal Kamallesh N & Agarwal Deeksha \_2000 Business On the Net – Introduction to the Electronic Commerce, McMillan India Pub, New Delhi
3. Soka, From EDI to Electronic Commerce, 2002 Tata McGraw Hill, New Delhi.

**Elective**  
**II Semester: Course 5**  
**COCE 205: OFFICE MANAGEMENT**

**Objective**

To make the students gain expert knowledge of Office Management.

( Total Lecture Hours : 60 )

**Unit I : Modern Office**

( 12 Hours )

Functions- Scope – Importance of Office – Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

**Unit II : Office Accommodation**

( 14 Hours )

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout – Furniture and Equipment upkeep and maintenance.

**Unit III : Office Environment**

( 13 Hours )

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary requirements – Cleanliness Transport.

**Unit IV : Records Management**

( 11 Hours )

Filing – Characteristics – Classification and arrangements of Files – methods of filing Devices – Indexing – Types – Selection of suitable Indexing System – Office forms and their control.

**Unit V : Office Communications**

( 10 Hours )

Importance – Process – Medium – Channels – Barriers.

**Text Books**

1. Nair, RK , Banerjee, AK & Agarwal, VK 2015 Office Management, PragatiPrakasam, Meerut
2. Pillai R.S.N and Bagavathi 2015 Office Management , S.Chand and Sons New Delhi
3. Chopra R.K Ms. Ankita Bhatia 2016 Office Management, Himalaya Publication House, New Delhi

**Reference Books**

1. Ragunathan N.S 2016 Office Management Margham Publications Chennai
2. Chopra RK 2000 Office Management, Himalaya Publishing House, Mumbai
3. George R. Terry 2015 Office Management and Control, Himalaya Publication House, New Delhi

**SUGGESTED MOOC COURSES:**

1. *Understanding Modern Business & Organisation (Future Learn)*, Created by: University of Strathclyde, Delivered by: Future Learn.
2. *Foundation of Business Strategy*, Created by: University of Virginia via Coursera, Taught by: Michael J. Lenox.

**III Semester: Course 1**  
**CMAF 301 ACCOUNTING FOR MANAGERIAL DECISIONS**

**Objective**

The objective of the paper is to acquaint students with accounting concepts, tools and techniques for managerial decisions.

(Total Lecture Hours : 80)

**Unit I : Introduction to Management Accounting**

(15 Hours)

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant's role and responsibilities.

**Unit II : Analysis and Interpretation Financial Statements**

(15 hours)

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations- Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

**Unit III :Funds Flow / Cash flow Statements and Budgetary Control**

(15 hours)

Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

**Unit IV :Marginal costing and Break Even Analysis**

(20 hours)

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

**Unit V :Standard costing and Variance analysis**

(15 hours)

Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-Labour-overhead and Sales variances

**Text Books:**

1. Maheswari S.N.,2017 Principles of Management Accounting .,Sultan Chand & Sons New Delhi.
2. Sharma Shashi R.K & Gupta K, 2016 Management Accounting, Kalyani Publishers, New Delhi.
3. A.Murthy and S.Gurusamy 2018 Management Accounting, Vijay Nicole Imprints Private Limited,Chennai

**Reference Books:**

1. Kaplan&Afkinson,Advanced Management Accounting,2016 Prentice Hall of India, New Delhi.
2. Solomon Raj, L and Arockiyasamy,A. 2016 Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi,2016
3. Pillai R.S.N &Bagavathi.V2017 Management Accounting, S.Chand& Co., New Delhi
4. Hingorani N.L &Ramanthan Ed.by T.S.Grewal, 2015 Management Accounting, Sultan Chand & Sons, New Delhi.
5. RaviM.Kishore, 2017 Management Accounting, Taxmen's Students Publications, New Delhi.

**SUGGESTED MOOC COURSES:**

1. *Corporate Financial Decision-Making for Value Creation* (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. *Accounting for Decision Making* (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

**III Semester: Course 2**  
**CMAF 302 INCOME TAX LAW AND PRACTICE**

**Objective:**

To create the capacity of the stake holder to manage various tax issues for their practical Life  
(Total Lecture Hours : 80)

**Unit I :Concept of Income** (15 Hours)

Meaning and features of income -Important definitions under the Income Tax Act – Tax Rates of Individual Assessee - Residential Status of Individual, HUF,AOP, Firm & Company - Capital and revenue –Incomes exempt from tax.

**Unit II: Computation of Salary and House property Income** (18 Hours)

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

**Unit III: Computation of Income from Business and Profession, Capital gain and other sources** (17 Hours)

Computation of income from business or profession - Provisions relating to depreciation – Computation of capital gains - Computation of income from other sources.

**Unit IV: Clubbing of Income and Set off & Carry forward losses** (15 Hours)

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

**Unit V:Assessment of Total Income** (15 Hours)

Assessment of total Income of Individuals - Hindu Undivided Family and Partnership Firms - Filing of Return- Advance payment of Tax -Deduction of Tax at source

**Note:**Question Paper shall cover 50%Theory and 50% Problems.

**Text Books:**

- 1.Vinod K. Singhanian 2018 Students Guide to Income Tax – Taxman Publications Pvt. Ltd, New Delhi.
2. Bhagavathi Prasad, 2018 Direct Taxes – Law & Practice, 2017 New Age International (P) Ltd. New Delhi.
3. Mehrotra&GoyalSahitya 2018 Income Tax Law & Accounts, BhavanPublications. New Delhi

**Reference Books :**

- 1.Girish Ahuja and Ravi Gupta, 2018 Systematic Approach to Income tax, Bharat Law House Ltd., New Delhi.
- 2.GaurV.P. & D.B. Narang 2018 Income Tax Law & Practice KalyaniPublishers, Ludhiana
- 3.Reddy T.S. and Y Hariprasad Reddy 2018Income Tax Theory, Law & Practice – MarghamPublications, Chennai
- 4.Ramesh Sharma 2018 Income tax Pleading, Practice, BharathPublications, New Delhi
- 5.Hariharan N 2018 Income tax Law and Practice, Vijay Nicole Imprints Ltd,Chennai

**SUGGESTED MOOC COURSES:**

1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. *Rethinking International Tax Law*, Created by: Leiden University via Coursera, Taught by: SjoerdDouma, Frank Engelen, KeesRaad and Stefano Simontacchi.

**III Semester: Course 3**  
**CMAF 303 ADVANCED CORPORATE ACCOUNTING**

**Objective**

To train the students to grasp the principles of specialized branches of accounting and preparing them to solve the advanced problems, particularly in the forms prescribed.

**Total lecture hours: 80**

**Unit I: Accounting for Mergers and Reconstruction** (17 hours)

Accounting treatments for Amalgamation, Absorption and External & Internal Reconstruction of Companies

**Unit II: Accounting for Holding Companies** (17 hours)

Accounting of Holding Companies- Preparation of Consolidated Balance Sheet (One Holding Company running one subsidiary only)

**Unit III: Accounting of Insurance Companies** (15 hours)

Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies

**Unit IV: Accounts of Banking Companies** (16 hours)

Final Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet

**Unit V: Double Accounting & Human Resource Accounting** (15 hours)

Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet.

**Note: Question Paper shall cover 20%Theory and 80% Problems.**

**Text Books :**

1. Jain, S.P &Narang, K.L 2017 Advanced Accounting, Vol. II, Kalyani Publishers, Ludhiyana,
2. Shukla, M.C. &Gerwal, T.S.2017 Advanced Accounting, S. Chand& Co., New Delhi,
3. Jain S.P. &Narang K.L.2017 Corporate Accounting, Kalyani Pub. Ludhiyana,

**ReferenceBooks :**

1. Gupta, R.L. &Rathaswamy, 2016 M- Advanced Accounting, S. Chand & Co., New Delhi
2. Arulanandam, M.A. & Raman, K.S. 2015Advanced Accounting Himalaya Pub. House, New Delhi, 2016
3. Juneja CM, Chawla RC, Saxena KK &Sachdeva B 2014 Corporate Accounting, KalyaniPublication, Ludhiana
4. Goyal V.K 2017 Corporate Accounting, Amazon Asia –Passific holdings Ltd., New Delhi
5. Singh S.K 2017 Corporate Accounting, SBPD Publications, New Delhi

**SUGGESTED MOOC COURSES:**

1. *Accounting Analysis II: Accounting for Liabilities and Equity (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: John Hepp.
2. *Managing the Company of the Future*, Created by London Business School, Delivered by Coursera, Taught by: Julian Birkinshaw.

**III Semester: Course 4**  
**CMAF 304 INTERNATIONAL FINANCIAL MANAGEMENT**

**Objective**

To make the students gain knowledge of international finance function, measurement of exposure and risk and project appraisal.

**Total lecture hours: 80**

**Unit I: International Finance Function**

(15 hours)

International Financial Management –Nature – Scope – Importance - Functions and Responsibilities of Financial Manager – Domestic Vs. International Financial Management.

**Unit II: International Capital Market**

(17 hours)

International Financial Operations - International Equities - International Bonds-Eurocurrency Market - Instruments in Eurocurrency Market - Syndicated Eurocurrency Market

**Unit III: International Management of Working Capital**

(17 hours)

Short term borrowing – International cash Management – credit Management – factoring – Inventory Management.

**Unit IV: Nature and Measurement of Exposure and Risk**

( 16 hours)

Nature and Types of Risk - Exposure – Management of Translation Exposure – Management of Transaction Exposure – Management of Economic Exposure

**Unit V :International Project Appraisal**

(15 hours)

Companies Investment in Abroad – Problems in Multinational Capital Budgeting - Project Appraisal Methods - Payback Period –Accounting Rate of Return – Internal Rate of Return – Net present Value Index - Evaluation of Appraisal Methods (Simple problems)

**Note:** Question Paper shall cover 80%Theory and 20% Problems.

**Text Books**

1. Apte, P.G 2017 Multinational Financial Management, TMH Publishers New Delhi
2. Avadhani,V.A., 2016, International Finance, Theory and Practical,Himalaya Pub. House, Mumbai.
3. Bhalla VK. 2016, International Financial Management, Anmol Pub., New Delhi

**Reference Books**

1. Adrian Buckley, 2017, Multinational Finance, Herit Pub, New Delhi
2. Alan C. Shapiro, 2017, Multinational Financial Management, PHI, New Delhi, 4<sup>th</sup> Edi.
3. Batra, G.S 2017, Globalization of Financial Markets, Deep & Deep Pub.Pvt., New Delhi.
4. Levi 2017, International Finance: The Markets and Finances of Multinational Business, McGraw-Hill, New Delhi.
5. Rite Rodriquez &E.Eugene Carter,2017, International Financial Management, PHI, New Delhi

**SUGGESTED MOOC COURSES:**

1. **International Finance**, Created by: Marginal Revolution University, Delivered by: MR University, Taught by: Alex Tabarrok and Tyler Cowen.
2. **Global Financial Markets and Instruments**, Created by: Rice University, Taught by: Arzu Ozoguz.

**Elective**  
**III Semester: Course 5**  
**CODE 305: BUSINESS COMMUNICATION AND REPORT WRITING**

**Objective**

*To make the students gain an expert knowledge of effective business communication skills and report writing.*  
( Total Lecture Hours : 60 )

- Unit I : Business Communication** ( 12 Hours )  
Objects and Significance of Business Communication – Structure and Contents of Business letter – Style –Different modes of Business Communications.
- Unit II : Written Communication** ( 14 Hours )  
Importance of written communication – Enquiry letters – Offer and quotation – order letters – Types – Specimen letters - Letter writing for seeking employment .
- Unit III : Status enquiry and Reference letters** ( 12 Hours )  
Bank’s opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.
- Unit IV : Meetings** ( 10 Hours )  
Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.
- Unit V : Preparation for Speeches** ( 12 Hours )  
Chairman’s Address Vs. Public Speech – Essay Writing – Writing of Business Report – Precaution – Types – Essentials of a good report.

**Text Books:**

- 1.Varinder Kumar Bodhras 2012 Business Communication, Kalyani Pub., Ludhiana
- 2.Balasubramanian 2000 Business Communication, VikasPub.,New Delhi,
- 3.Biwsal, Rao, Jena 2012 Business Communications, Kalyani Pub., Ludhiana

**Reference Books:**

- 1.Kapoor, A.N 2012 Business Letters for Different occasions, S.Chand Pub., New Delhi,
- 2.Pillai&Bhagawati 2015 Commercial Correspondence of Management, S. Chand Pub , New Delhi,
- 3.Sundar.K,2016,Business Communications, Vijay Nickolace Imprints Private Limited, Chennai

**SUGGESTED MOOC COURSES:**

1. *Business Communication (edX)* Created by: The University of British Columbia, Canada, Delivered by: EdX, Taught by: Marlisse Silver Sweeney.
2. *Business Writing (Coursera)* Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew

**Semester: Course 6**  
**SOSC 306 SOFT SKILLS**

**Objective:**

To train students in soft skills in order to enable them to be professionally competent.

**(Total lecture hours: 80)**

**Unit I: Soft Skills and Personality Development** (17 hours)

Soft Skills: Meaning and Importance - Hard Skills versus Soft Skills - Self Concept: Self Awareness, Self Development and Self Realisation – Power of Positive Attitude – Etiquette and Manners. Listening: Types of Listening, Effective Listening and Barriers to Listening – Assertive Communication.

**Unit II: Communication Skills** (18 hours)

Oral Communication: Forms, Types of Speeches and Public Speaking – Presentation: Elements of Effective Presentation and Use of Visual Aids in Presentation.

Written Communication: Strategies of Writing – Business Letters: Form, Structure and Formats – Types of Business Letters – Memos – Agenda and Minutes.

Non-verbal Communication: Body Language and Proxemics.

**Unit III: Interpersonal Skills** (18 hours)

Interpersonal Skills: Relationship Development and Maintenance and Transactional Analysis. Conflict Resolution Skills: Levels of Conflict and Handling Conflict - Persuasion – Empathy – Managing Emotions – Negotiation: Types, Stages and Skills – Counseling Skills.

**Unit IV: Employability Skills** (13 hours)

Goal Setting – Career Planning – Corporate Skills – Group Discussion – Interview Skills – Types of Interview - Email Writing – Job Application – Cover Letter - Resume Preparation.

**Unit V: Professional Skills** (14 hours)

Decision Making Skills – Problem Solving – Emotional Intelligence – Team Building Skills – Team Spirit – Time Management – Stress Management: Resolving Techniques.

**Text Books :**

1. Ghosh, B.N.2012. *Managing Soft Skills for Personality Development*. (Ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd., New Delhi
2. Krishna Mohan and MeeraBanerji. 2013 *Developing Communication Skills*.(2<sup>nd</sup> Edition). New Delhi:MacMillan Publishers India Ltd.,New Delhi
3. Neera Jain and Shoma Mukherji.2012*Effective Business Communication*.NewDelhi:Tata McGraw Hill Education Pvt. Ltd., *New Delhi*

**Reference Books :**

- 1 Rao, M.S. *Soft Skills - Enhancing Employability: Connecting Campus with Corporate.2011*: I.K International Publishing House Pvt. Ltd., New Delhi
- 2 Ashraf Rizwi, M. *Effective Technical Communication. 2010* : Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 3 Bretag Tracey, Crossman Joanna and Bordia Sarbari. 2012 *Communication Skills*. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.



**IV Semester: Course 1**  
**CMAF 401 ADVANCED COST ACCOUNTING**

**Objective**

To make the students gain knowledge about the specialized area of cost accounting and cost audit.

**Total lecture hours: 80**

**Unit I: Process Costing**

(18 hours)

Meaning - Application - Costing Procedure - Weighted average process costing- FIFO Process Costing- Materials Issued at Various Stages- Process Costing with Multiple Departments -Accounting for Spoilage- Abnormal Gain- Accounting for Scrap Material and Waste- Inter-process Profits - Equivalent Production.-Accounting for Joint Product and By-Product

**Unit II: Integral and Non-Integral Accounting System**

(18 hours)

Integral Accounting System-Introduction-Meaning and Features-Books of accounts - principles - Journal Entries- Methods of accounting - Benefits and limitations-Non-Integral Accounting System -Introduction-Meaning and Features-Advantages and Limitations - Methods to maintain Principal Ledgers and Accounts under Cost Books- Difference between integrated and non-integrated accounts Reconciliation of Cost and Financial Accounts - Need - Reasons- Procedure for Reconciliation.

**Unit III: Activity Based Costing [ABC]**

(15 hours)

Meaning-Concept -Characteristics-Benefits - Steps in ABC system-Classification of Activities- Cost Driver – Stages – Comparison of ABC with conventional costing system. Meaning-Learning Curve Models Phases in Learning Curve- Graphical Presentation of Learning Curve Factors Affecting Learning Curve.

**Unit IV: Divisional Performance Analysis [Responsibility Accounting]** (15 hours)

Meaning- Need of determination - Types of responsibility centres- Measures of divisional performance - Transfer pricing – Methods of transfer pricing.

**Unit V: Cost Audit** (14 hours)

Meaning - Objectives - Types of Cost Audit - Provisions - Scope and Significance - Cost Audit Programme - Just in Time- Aims - Features - Methodology in Implementation - benefits: Quality Costs: Cost of conformances, non-conformance and lost opportunity: Concepts of Life Cycle costing - Target Costing.

**Note:** Question Paper shall cover 20% Theory and 80% Problems.

**Text Books**

1. Iyengar S.P. 2015 Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi
2. Jain S.P. & Narrang KL 2016 Cost Accounting Kalyani Publishers, Ludhiana 2016.
3. Pillai RSN & Bagavathi V, 2016 Cost Accounts S. Chand & Co., New Delhi 2016.

**Reference Books**

1. Dasgupta. P 2017 Studies in Cost Accounts Sultan Chand & Sons, New Delhi .
2. Ravi M. Kishore 2017 Cost Accounting Taxmann Publication, New Delhi .
3. Lal Nigam B.M. & Jain I.C 2017 Cost Accounting Principles and Practice Hall of India, New Delhi,.
4. Khanna , Ahuja Arora & Pandey 2017 Practical Costing, S. Chand & Sons, New Delhi.
5. Khanna, Pandey, 2017 Practical Costing S. Chand & Sons, New Delhi

**IV Semester: Course 2**  
**CMAF 402 CORPORATE TAX PLANNING AND MANAGEMENT**

**Objective:**

To understand the innovative ideas in Corporate Tax in India and to educate the students on the various tax issues for decision making

**Total lecture hours: 80**

**Unit I: Introduction to Corporate Tax Planning** (18 hours)

Tax benefits of Corporate Undertaking- Deductions & Exemptions – Forms, Returns & Records for Corporate Tax Management.

**Unit II: Corporate Taxation** (15 hours)

Computation of income from business – Depreciations -MAT, Dividend Distribution Tax- Tax on Income distributed to Unit holders – Tax incentives to the exporters

**Unit III: Corporate Tax Planning and Management Decisions** (17 hours)

Tax Planning for new business - Capital Structure Decision- Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research

**Unit IV: Tax Issues** (14 hours)

Issues relating to Business Restructuring- Amalgamation – Demerger - Minimum Alternative Tax (MAT), Set-off and Carry-forward of Amalgamation Losses, Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax Provisions for Venture Capital Funds.

**Unit V: Tax payments** (16 hours)

E-TDS – TCS – Advance payment of Tax – e-filing of taxes – procedure for e-filing – Interest payable by Assessee/Government – Appeals to High Court/Supreme Court – Settlement Commission

**Note:** Question Paper shall cover 60% Theory and 40% Problems.

**Text Books :**

1. Singhania V.K and Monica Singhania 2018 Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd., New Delhi
2. Sally Jones and Shelley Rhodes 2018 Principal of Taxation for Business and Investment Planning Tata McGraw Hill, New Delhi
3. Gaur and Narang 2018 Income Tax Law and practice Kalyani Publication, Ludhiana

**Reference Books :**

1. Singhania. V.K and Kapil Singhania 2018 Direct Tax Laws and Practice Taxmann Publication New Delhi
2. H.C. Mehrotra and S.P. Goyal 2018 Income Tax Law and Accounts Sahitya Bhawan Publications, New Delhi
3. R.K. Agarwal 2018 Tax Planning for Companies, Hindu Law Publisher, New Delhi.
4. V.K. Singhania and Kapil Singhania 2018 Corporate Tax Planning and Management Taxmann Publication New Delhi
5. Kaushal Kumar Agrawal 2018, Direct Tax Planning and Management Atlantic Publication, New Delhi

**SUGGESTED MOOC COURSES:**

1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. *Rethinking International Tax Law*, Created by: Leiden University via Coursera, Taught by: Sjoerd Douma, Frank Engelen, Kees Raad and Stefano Simontacchi.

### IV Semester: Course 3

#### CMAF 403 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

##### Objective:

The course is designed to develop a conceptual framework for the study of security analysis and understand the basics of portfolio management.

(Total lecture hours: 80)

##### Unit I: Introduction and Security Valuation (16 hours)

Meaning – Features – Objectives of Investment – Types of Financial Securities - Risk – Meaning, Nature and Classification- Risk and Return Trade off - Valuation Models for Equity, Preference and Debt Securities.

##### Unit II: Security Analysis (15 hours)

Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches

##### Unit III: Portfolio Management (16 hours)

Meaning – importance- objectives and various issues in portfolio construction- revision of portfolio - Estimating rate of return and standard deviation of portfolio returns- Effects of combining securities- Markowitz risk – Return optimisation.

##### Unit IV: Portfolio Theory (17 hours)

Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimisation solution – Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. Capital market line (CML) - Security market line- Capital Asset Pricing Model (CAPM) – Characteristic Line

##### Unit V: Portfolio Performance Evaluation (17 hours)

Measure of return - risk adjusted measures of performance evaluation - market timing, evaluation criteria and procedures.

**Note:** Question Paper shall cover 60% Theory and 40% Problems.

##### Text Books :

1. Bhalla V.K 2017 Investment Management, S. Chand & Co., New Delhi.
2. Prasanna Chandra 2013 Investment Analysis and Portfolio Management, McGraw Hill, New Delhi
3. Punithavathy Pandian 2015 Security analysis and Portfolio Management, Vikas Publishing House, New Delhi

##### Reference Books :

1. Preeti Singh 2015 Investment Management, Himalaya Pub. Mumbai,
2. William F. Sharpe 2016 Investment, Prentice Hall of India, New Delhi,
3. Fisher & Jordan 2016 Security Analysis and Portfolio Management, Prentice Hall, New Delhi
4. Avadhani V.A. 2016 Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.
5. JayabalGNagarajan S 2018 Security Analysis and Portfolio Management, New Age Publications, Mumbai.

##### SUGGESTED MOOC COURSES:

1. *How to Save Money: Making Smart Financial Decisions* (edX), Created by University of California, Berkeley, Delivered by: EdX, Taught by: Terrance Odean.
2. *Portfolio and Risk Management* (Coursera), Created by: Indian School of Business (ISB), Delivered by: Coursera, Taught by: Ramabhadran Thirumalai.

**IV Semester: Course 4**  
**CMAF 404 PROJECT AND VIVA VOCE**

**Elective**  
**IV Semester: Course 5**  
**CCEE 405: PRINCIPLES OF INSURANCE**

**Objective**

To make the students gain knowledge over the concept and Principles of Insurance.  
( **Total Lecture Hours : 60** )

**Unit I : Definition of Insurance** ( 13 Hours )

Evolution of Insurance –Role and Importance – Classification of Contracts of Insurance – General Principles of Law as applied to Non-Marine Insurance.

**Unit II : Life Insurance** ( 10 Hours )

Nature – Objects – Principles – Different Plans – Policy conditions and privileges – Assignment and Nominations – Lapses and Revivals – Surrender values and Loans – Claims.

**Unit III : Marine Insurance** ( 12 Hours )

Nature- Functions – Principles – Types of Marine Policies – Marine Losses – Kinds – Reinsurance and Double Insurance – Progress of Marine Insurance Business in India.

**Unit IV : Fire Insurance** ( 13 Hours )

Nature – Principles – Fire Waste – Physical and Moral Hazard – Types of Fire Policies – Policy conditions – Payment of Claim – Reinsurance – Renewals.

**Unit V : Miscellaneous Insurance** ( 12 Hours )

Motor Insurance – Burglary and Personal Accident Insurance – Fidelity Insurance – Workmen's Compensation Insurance.

**Text Books:**

1. Panda Chanashyam 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana
2. Mishra, C 2015 Insurance, S.Chand & Co., New Delhi,
3. Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai

**Reference Books :**

1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai,
2. LaxmiNarin 2011 Principles of Insurance, S.Chand & Co., New Delhi.
3. Julia Holyoake & Welpers Bill William 2013 Insurance, PHI, New Delhi
4. Arun Agarwal Rao P.R 2012 Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
5. Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd, Mumbai.