



Annamalai University
(Accredited with 'A' Grade by NAAC)

INTERDEPARTMENTAL ELECTIVES (COMMON)
M.Com TWO YEAR PROGRAMME

M.COM. ACCOUNTING INFORMATION SYSTEM (ACOM21)
M.COM. CO-OPERATIVE MANAGEMENT(ACOM22)
M.COM. BUSINESS INTELLIGENCE(ACOM23)
M.COM. INTERNATIONAL BUSINESS, BANKING AND INSURANCE(ACOM24)

Curriculum-2019

Department of Commerce

Annamalai University
Department of Commerce
Inter-Departmental Electives
M.Com Two year PG Programme

S. No	Course Code	Course Title	Hours/ week	C	Marks		
			L		CIA	ESE	Total
1.	19CIDX105	Marketing Management	3	3	25	75	100
2.	19CIDX106	Business Communication & Report Writing	3	3	25	75	100
3.	19CIDX107	Digital Banking	3	3	25	75	100
4.	19CIDX205	Income Tax and GST Assessment Methods	3	3	25	75	100
5.	19CIDX206	Office Management	3	3	25	75	100
6.	19CIDX207	Stock Market Investing	3	3	25	75	100
7.	19CIDX305	Accounting for Managerial Decisions	3	3	25	75	100
8.	19CIDX306	Integrated Agriprenrship Development	3	3	25	75	100
9.	19CIDX307	Advertising Management	3	3	25	75	100

Semester I

19CIDX105: MARKETING MANAGEMENT

Credits: 3

Hours : 45

Learning Objectives:

LO1. To inculcate the students to have a deep knowledge on nature and scope of marketing and marketing management

LO2.To educate the students to comprehend the dynamics of consumer behaviour and segmentation strategy followed

LO3.To impart the knowledge on various components of marketing mix

Course Outcomes:

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

CO1. Understand the knowledge over marketing concept and marketing strategies

- CO2. Undertake marketing research by adopting different techniques.
- CO3. Attain knowledge of Segmentation strategy of marketing
- CO4. Have an idea of components of marketing mix
- CO5. Comprehend the Consumer Behaviour and global marketing challenges

Unit I: Introduction to Marketing

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

Unit II: Consumer Behaviour

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

Unit III: Market Segmentation

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

Unit IV: Product Development

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

Unit V: Pricing and Challenges in Marketing

. Pricing products- Pricing decisions – Different types of Prices- Pricing approaches. Green Marketing - Global Marketing Challenges.

Text Books:

- 1.Bhatia,B.S. and G.S.Batra, 2015, 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.

Supplementary Readings:

- 1.Philip Kotler, Kevin Lane Keller, 2016, Marketing Management Pearson Education India Ltd.,New Delhi.
- 2.Joshi-Principles of Marketing Management, 2017, 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 2016, Tata Mc-Grew Hill Education Private Limited, New Delhi.
- 5.Chandrasekar, K.S.,2017, Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

SUGGESTED MOOC COURSES:

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

Semester I

19CIDX106: BUSINESS COMMUNICATION AND REPORT WRITING

Credits: 3

Hours : 45

Learning Objectives:

- LO1. To Develop effective business communication skills among the students
- LO2.. To provide exposure to the students to the written communication
- LO3. To Develop awareness about company meeting preparation of reports

Course Outcomes:

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

- CO1. Disseminate knowledge about the structure and various modes of business communication
- CO2. Gain the knowledge of significance of business communication and types of letter writing
- CO3. Understand to write enquiry and reference letters of business transactions
- CO4. Gain knowledge of preparatory works related to company meetings and proceedings

CO5.Enlightened with the preparation of business report

Unit I : Business Communication

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style –Different modes of Business Communications.

Unit II : Written Communication

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

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV : Meetings

Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V : Preparation of Report

Writing of Business Report – Precaution – Types – Essentials of a good report.

Text Books:

1.Varinder Kumar Bodhras 2017, Business Communication, Kalyani Pub., Ludhiana

2.Balasubramanian 2015, Business Communication, VikasPub.,New Delhi,

3.Biwsal, Rao, Jena 2017, Business Communications, Kalyani Pub., Ludhiana

Supplementary Readings:

1.Kapoor, A.N 2015, Business Letters for Different occasions, S.Chand Pub., New Delhi,

2.Pillai&Bhagawati 2016, Commercial Correspondence of Management, S. Chand Pub ,New Delhi,

3.Sundar.K,2017,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: Marlis Silver Sweeney.
2. *Business Writing (Coursera)* Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew

Semester I

19CIDX107: DIGITAL BANKING

Credits: 3

Hours : 45

Learning Objectives:

LO1. To acquaint knowledge on the provisions of Banking Regulations in India

LO2.. To educate the students with the changing scenario of banking operations with digitalization

LO3. To impart knowledge on innovative banking payment system in India

Course Outcomes:

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

CO1: understand the Banking Legislations in India.

CO2: recall the significance of digitalization of banking operations

CO3: describe the various types of bank deposits and rules for sound lending.

CO4: familiarize the role of RBI in demonetization and remonetization.

CO5: explain innovative digital payment system offered by banks

Unit I: Banking Legislations

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

Unit II: Changing Profile of Indian banking

.Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

Unit III: Bank Deposits, Loans and advances

.Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

Unit IV: Demonetization and Remonetization

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money- Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

Unit V: Payment System & Digital banking

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement

Text Books :

- 1.Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd,Chennai
- 2.Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
- 3.Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

Supplementary Readings:

- 1.Subba Rao S and P.L Khanna 2018 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
- 2.Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh
- 3.MuraliS.andSubbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House,New Delhi.
- 4.Indian Institute of Banking and Finance, 2016 ,Principles& Practice of Banking, McMillan, Mumbai
- 5.Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai

Websites: National Payment Corporation of India, CCIL.

Semester II

19CIDX205 INCOME TAX AND GST ASSESSMENT METHODS

Credits: 3

Hours : 45

Learning Objectives:

LO1. : To enable the students to gain practical knowledge on various Heads of Income

LO2.. To enable the students to gain practical knowledge on elements GST

LO3. :To enable the students to gain applied knowledge on I.T/GST e-filing

Course Outcomes:

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

- CO1. Understand different heads of Income
- CO2. Recognize different methods of assessment
- CO3. File the returns by following e-filing system
- CO4. Compute GST and understand the different structure of indirect tax
- CO5. Understand and apply the e-filing of GST in practice

Unit I: Computation of Income under Income Tax Act

Direct Taxation– Heads of Income- Salaries – Income from House Property- Income from Business and Profession- Income from Capital Gains- Income from other Sources.

Unit II: Assessment of Income Tax

Assessment – Methods of Assessment- Self Assessment- Regular Assessment-Best Judgment Assessment- Re-Assessment- Rectification of Mistakes- Income Tax Permanent Account Number (PAN)- Exempted Income- Deductions from Gross total Income.

Unit III: E-Filing and E-Payment of Income Tax

Pre-requisites of E-Filing- E Payment of Income Tax – Procedure for E-Filing and E-Payment of Income tax- Advantages of E-Filing and E-Payment

Unit IV: Goods and Services Tax (GST)

Indirect Taxation-Goods and Service Tax 2017 -GST Principles and Concept-Benefit of GST- Registration Process in GST- GST Structured Rates- Input credit and Tax Invoices -Exemptions from GST for different types of Dealers

Unit V: E-filing and E Payment of GST

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Text Books:

1. H.C MehotraRaS.P.Goyal 2018 Income Tax Law & Accounts, SahityaBhawan Publishers, Agra
2. Balachandran V., 2018 Indirect Taxes, Sultan Chand & Sons, New Delhi
3. Satrangi G .Goods & Services Tax Precept and Practice 2018 Centax Publications, New Delhi

Supplementary Readings:

- 1.Prasad &Bhagavathi 2018 Income Tax Law and Practice Sultan Chand & Sons, New Delhi
- 2.Gaur V.P &Narang D.B 2018 Income Tax Law & Practice, Kalyani Publishers, New Delhi
- 3.Datey V.S, 2018, Goods and Services Tax, TaxmannsPublications,New Delhi
- 4.Jain R.K 2018 Goods and Services Tax Manual, Taxmanns Publications New Delhi
- 5.Ilangovan D, 2017 GST in India, Directorate of Distance Education, AnnamalaiUniversity, Annamalainagar.

Note: Question Paper will contain problems from Unit I and Unit II to be asked in Section B and others will be Theory Question. All units to be given equal weightage

Semester II

19CIDX206: OFFICE MANAGEMENT

Credits: 3

Hours : 45

Learning Objectives:

- LO1. To make the students gain expert knowledge in office management
- LO2. To develop an awareness among students about the record maintenance system in an office
- LO3. To enable the students to acquire knowledge in office administration

Unit I : Modern Office

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

Unit II : Office Accommodation

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

Unit III : Office Environment

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

Unit IV : Records Management

Filing –Characteristics – Classification and arrangements of Files – methods of

filling Devices – Indexing –Types –Selection of suitable Indexing System – Office forms and their control.

Unit V : Office Communications

Importance – Process – Medium –Channels – Barriers.

Text Books :

- 1.Nair, RK , Banerjee, AK &Agarwal, VK 2017, Office Management, PragatiPrakasam, Meerut
- 2.Pillai R.S.N and Bagavathi 2017, Office Management , S.Chand and Sons New Delhi
- 3.Chopra R.K Ms. Ankita Bhatia 2016, Office Management, Himalaya Publication House, New Delhi

Supplementary Readings:

- 1.Ragunathan N.S 2016, Office Management MarghamPublications Chennai
- 2.Chopra RK 2016, Office Management, Himalaya Publishing House,Mumbai
- 3.GeorgeR.Terry 2015, Office Management and Control, Himalaya Publication House, New Delhi

Course Outcomes:

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

- CO1. Recognize the functions of office management
- CO2. Identify the need of selection of location of office and their procedure
- CO3. Understand the significance of office environment and their essentials
- CO4. Apply the concept of filing and indexing system in office
- CO5. Gain knowledge towards channels of office communication

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.

Semester II

19CIDX207: STOCK MARKET INVESTING

Credits: 3

Hours :45

Learning Objectives:

- LO1.To acquaint the students with the basics of security analysis and portfolio management
- LO2..To provide exposure to students to develop awareness about the stock exchanges and stock analysis
- LO3. : To impart knowledge about significance of investment in mutual funds.

Course Outcomes:

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

- CO1. Understand different types of Investment in capital market
- CO2. Recognize the role of stock exchange in capital markets
- CO3. Have an access to on line trading of stock
- CO4. Comprehend stock valuation while investment in different portfolio
- CO5. Evaluate the mutual funds investment

Unit I: Introduction

Types of Investment – Equity shares –IPO/FPO, bonds – Indian Securities Market- Market Participants – Trading of Securities –Security Market indices –Sources of financial information.

Unit II: Stock Exchanges in India

Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.

Unit III: Stock Analysis

Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.

Unit IV: Stock Valuations

Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices-Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.

Unit V: Investing in Mutual Funds

Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.

Text Books :

1. Gitman and Joehnk 2015 Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016 Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015 Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Supplementary Readings:

1. Bodie Alex, Marcus and Mohanty 2017 Investments McGraw Hill Publishing Company Limited, New Delhi
2. Hirt and Block 2016 Fundamentals of Investment Management McGraw Hill Publishing Company Limited, New Delhi.
3. Pandian Punithavathy 2015 Security Analysis and Portfolio Management, Vikas publishing company, New Delhi.

Semester III

19CIDX305: ACCOUNTING FOR MANAGERIAL DECISIONS

Credits: 3

Hours : 45

Learning Objectives:

- LO1. To acquaint students with evaluation of management accounting
- LO2.. To provide exposure to the students to prepare various budgets
- LO3. To impart knowledge on marginal costing and breakeven analysis

Course Outcomes:

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

- CO1. Understand the back ground of evaluation of management accounting
- CO2. Gain knowledge on application of various tools in analyzing financial statements
- CO3. Apply different ratios and understand its significance
- CO4. Expertise in preparing various budgets
- CO5. Have assesses to decision making problem

Unit I : Introduction to Management Accounting

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

Unit II: Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative- Common size – Trend Analysis

Unit III: Ratio Analysis

Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

Unit IV: Budget and Budgetary Control

Budgeting- Types of Budgets-Functional Budget- Production budget - Production cost – Sales Budget and Cash Budget - Flexible Budget - Budgetary control

Unit V :Marginal costing and Break Even Analysis

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

Text Books:

1.Maheswari S.N.,2017, Principles of Management Accounting .,Sultan Chand & Sons New Delhi.

2.SharmaShashi 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

Supplementary Readings:

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.

3.Pillai R.S.N &Bagavathi.V2017, Management Accounting, S.Chand& Co., NewDelhi

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.

Semester III

19CIDX307: ADVERTISING MANAGEMENT

Credits: 3

Hours : 60

Learning Objectives:

LO1. To acquaint the students with the basics of advertising

LO2.. To enable the students to learn the fundamentals of copywriting and layout

LO3. To familiarize with innovative advertising campaign

Course Outcomes:

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

CO1. Disseminate knowledge of evaluation of advertisement and AIDAS formula

CO2. Evaluate the functions of Headlines and analyze the classification of headlines

CO3.Familiarize the copy righting of advertisement and preparation of layout

CO4. Understand the design and structure types of advertising

CO5.Work in planning and managing advertising ca

Unit I: Introduction to Advertisement

Advertising – Definition- Evolution and objectives-Approaches to Advertising-AIDAS- Social, Ethical and Legal issues in Advertising.

Unit II: Images and Symbols in Advertising

Advertisement Communication-Persuasion-Attitude change-Headings-Functions of Headlines-Classification of Headlines-Characteristics of effective Headlines.

Unit III: Classification of Copy and Layouts

Guidelines for copy writing –Body text creativity- Copy Production Copy testing-Layouts and story boards-Functions of layout-Types of Layout-Qualities of Layout- Small space layout-Television and story boards-Illustration-Colour.

Unit IV: Types of Advertising

Types of Advertising-Industrial and Rural Advertising-Ethics in Advertising and social Responsibility – Advertising Research.

Unit V: Advertising Campaigns

Planning and Managing Advertising Campaigns- Consumer Behaviour and advertising- Advertising and Sales Promotion-Role of Creative Strategies- Copy Strategy.

Text Books :

1. Rathod 2016 Advertising Management, Himalaya Publishing House, New Delhi.
2. Sherlerkar 2017 Marketing Management, Himalaya Publishing House, New Delhi
3. WillamsArens 2016 Contemporary Advertising McGraw Hill,New Delhi

Supplementary Readings:

1. George E Belch and A. Belch 2017 Advertising and Promotion Tata McGraw Hill , New Delhi
2. John R Rossiter 2017 Advertisement Communication Tata McGraw Hill,New Delhi.
3. George Burton Arnold 2017 Advertising Copy Harper and Brothers, New York

Annamalai University
Department of Commerce
Inter-Departmental Electives
M.Com 5 year Integrated Programme

S. No	Course Code	Course Title	Hours/ week	C	Marks		
			L		CIA	ESE	Total
1.	19ICOIX75	Marketing Management	3	3	25	75	100
2.	19ICOIX76	Business Communication & Report Writing	3	3	25	75	100
3.	19ICOIX77	Digital Banking	3	3	25	75	100
4.	19ICOIX85	Income Tax and GST Assessment Methods	3	3	25	75	100
5.	19ICOIX86	Office Management	3	3	25	75	100
6.	19ICOIX87	Stock Market Investing	3	3	25	75	100
7.	19ICOIX95	Accounting for Managerial Decisions	3	3	25	75	100
8.	19ICOIX96	Integrated Agriprenurship Development	3	3	25	75	100
9.	19ICOIX97	Advertising Management	3	3	25	75	100

Semester VII

19ICOIX75: MARKETING MANAGEMENT

Credits: 3
Hours : 45

Learning Objectives:

LO1. To inculcate the students to have adeep knowledge on nature and scope of marketing and marketing management

LO2.To educate the students to comprehend the dynamics of consumer behaviour and segmentation strategy followed

LO3.To impart the knowledge on various components of marketing mix

Course Outcomes:

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

CO1. Understand the knowledge over marketing concept and marketing strategies

CO2. Undertake marketing research by adopting different techniques.

CO3. Attain knowledge of Segmentation strategy of marketing

CO4. Have an idea of components of marketing mix

CO5 Comprehend the Consumer Behaviour and global marketing challenges

Unit I: Introduction to Marketing

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

Unit II: Consumer Behaviour

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

Unit III: Market Segmentation

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

Unit IV: Product Development

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

Unit V: Pricing and Challenges in Marketing

. Pricing products- Pricing decisions – Different types of Prices- Pricing approaches. Green Marketing - Global Marketing Challenges.

Text Books:

- 1.Bhatia,B.S. and G.S.Batra, 2015, 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.

Supplementary Readings:

- 1.Philip Kotler, Kevin Lane Keller, 2016, Marketing Management Pearson Education India Ltd.,New Delhi.
- 2.Joshi-Principles of Marketing Management, 2017, 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 2016, Tata Mc-Grew Hill Education Private Limited, New Delhi.
- 5.Chandrasekar, K.S.,2017, Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

Semester VII

19ICOIX76: BUSINESS COMMUNICATION AND REPORT WRITING

Credits: 3

Hours : 45

Learning Objectives:

- LO1. To Develop effective business communication skills among the students
- LO2.. To provide exposure to the students to the written communication
- LO3. To Develop awareness about company meeting preparation of reports

Course Outcomes:

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

- CO1. Disseminate knowledge about the structure and various modes of business communication
- CO2. Gain the knowledge of significance of business communication and types of letter writing
- CO3. Understand to write enquiry and reference letters of business transactions
- CO4. Gain knowledge of preparatory works related to company meetings and proceedings
- CO5.Enlightened with the preparation of business report

Unit I : Business Communication

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style –Different modes of Business Communications.

Unit II : Written Communication

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

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV : Meetings

Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V : Preparation of Report

Writing of Business Report – Precaution – Types – Essentials of a good report.

Text Books:

1.Varinder Kumar Bodhras 2017 Business Communication, Kalyani Pub., Ludhiana

2.Balasubramanian 2015 Business Communication, VikasPub.,New Delhi,

3.Biwsal, Rao, Jena 2017 Business Communications, Kalyani Pub., Ludhiana

Supplementary Readings:

1.Kapoor, A.N 2015 Business Letters for Different occasions, S.Chand Pub., New Delhi,

2.Pillai&Bhagawati 2016 Commercial Correspondence of Management, S. Chand Pub ,New Delhi

3.Sundar.K,2017,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 VII

19ICOIX77: DIGITAL BANKING

**Credits: 3
Hours : 45**

Learning Objectives:

LO1. To acquaint knowledge on the provisions of Banking Regulations in India

LO2.. To educate the students with the changing scenario of banking operations with digitalization

LO3. To impart knowledge on innovative banking payment system in India

Course Outcomes:

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

CO1: understand the Banking Legislations in India.

CO2: recall the significance of digitalization of banking operations

CO3: describe the various types of bank deposits and rules for sound lending.

CO4: familiarize the role of RBI in demonetization and remonetization.

CO5: explain innovative digital payment system offered by banks

Unit I: Banking Legislations

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 -Major provisions of Banking Regulation Act 1949/1970 Act – The Banking Regulation Amendment Act, 2017

Unit II: Profile of Indian banking

.Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion.

Unit III: Bank Deposits, Loans and advances

.Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances

Unit IV: Demonetization and Remonetization

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money- Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization

Unit V: Payment System & Digital banking

Innovative Banking Payment System -Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)-National Automated Clearing House (NACH)- Aadhaar Enabled payment System (AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement

Text Books :

- 1.Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd,Chennai
- 2.Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
- 3.Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

Supplementary Readings:

- 1.Subba Rao S and P.L Khanna 2018 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
 - 2.Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh
 - 3.MuraliS.andSubbakrishna , 2018 Bank and Credit Management, Himalaya Publishing House,New Delhi.
 - 4.Indian Institute of Banking and Finance, 2016 ,Principles& Practice of Banking, McMillan, Mumbai
 - 5.Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai
- Websites: National Payment Corporation of India, CCIL.

Semester VIII

19ICOIX85: INCOME TAX AND GST ASSESSMENT METHODS

Credits: 3

Hours : 45

Learning Objectives:

LO1. : To enable the students to gain practical knowledge on various Heads of Income

LO2.. To enable the students to gain practical knowledge on elements GST

LO3. :To enable the students to gain applied knowledge on I.T/GST e-filing

Course Outcomes:

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

CO1. Understand different heads of Income

CO2. Recognize different methods of assessment

CO3. File the returns by following e-filing system

CO4. Compute GST and understand the different structure of indirect tax

CO5. Understand and apply the e-filing of GST in practice

Unit I: Computation of Income under Income Tax Act

Direct Taxation– Heads of Income- Salaries – Income from House Property- Income from Business and Profession- Income from Capital Gains- Income from other Sources.

Unit II: Assessment of Income Tax

Assessment – Methods of Assessment- Self Assessment- Regular Assessment-Best Judgment Assessment- Re-Assessment- Rectification of Mistakes- Income Tax Permanent Account Number (PAN)- Exempted Income- Deductions from Gross total Income.

Unit III: E-Filing and E-Payment of Income Tax

Pre-requisites of E-Filing- E Payment of Income Tax – Procedure for E-Filing and E-Payment of Income tax- Advantages of E-Filing and E-Payment

Unit IV: Goods and Services Tax (GST)

Indirect Taxation-Goods and Service Tax 2017 -GST Principles and Concept-Benefit of GST- Registration Process in GST- GST Structured Rates- Input credit and Tax Invoices -Exemptions from GST for different types of Dealers

Unit V: E-filing and E Payment of GST

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Text Books:

1. H.C MehotraRaS.P.Goyal 2018 Income Tax Law & Accounts, SahityaBhawan Publishers, Agra
2. Balachandran V., 2018 Indirect Taxes, Sultan Chand & Sons, New Delhi
3. Satrangi G .Goods & Services Tax Precept and Practice 2018 Centax Publications, New Delhi

Supplementary Readings:

- 1.Prasad &Bhagavathi 2018 Income Tax Law and Practice Sultan Chand & Sons, New Delhi
- 2.Gaur V.P &Narang D.B 2018 Income Tax Law & Practice, Kalyani Publishers, New Delhi
- 3.Datey V.S, 2018, Goods and Services Tax, TaxmannsPublications,New Delhi
- 4.Jain R.K 2018 Goods and Services Tax Manual, Taxmanns Publications New Delhi
- 5.Ilangovan D, 2017 GST in India, Directorate of Distance Education, Annamalai University, Annamalainagar.

Note: Question Paper will contain problems from Unit I and Unit II to be asked in Section B and others will be Theory Question. All units to be given equal weightage

Semester VIII

19ICOIX86: OFFICE MANAGEMENT

Credits: 3
Hours : 45

Learning Objectives:

- LO1. To make the students gain expert knowledge in office management
- LO2. To develop an awareness among students about the record maintenance system in an office
- LO3. To enable the students to acquire knowledge in office administration

Course Outcomes:

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

- CO1. Recognize the functions of office management
- CO2. Identify the need of selection of location of office and their procedure
- CO3. Understand the significance of office environment and their essentials
- CO4. Apply the concept of filing and indexing system in office
- CO5. Gain knowledge towards channels of office communication

Unit I : Modern Office Importance of Office – Scope -Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

Unit II : Office Accommodation

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

Unit III : Office Environment

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

Unit IV : Records Management

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

Unit V : Office Communications

Importance – Process – Medium –Channels – Barriers.

Text Books :

- 1.Nair, RK , Banerjee, AK &Agarwal, VK 2017, Office Management, PragatiPrakasam, Meerut
- 2.Pillai R.S.N and Bagavathi 2017, Office Management , S.Chand and Sons New Delhi
- 3.Chopra R.K Ms. Ankita Bhatia 2016, Office Management, Himalaya Publication House, New Delhi

Supplementary Readings:

- 1.Ragunathan N.S 2016, Office Management Margham Publications Chennai
- 2.Chopra RK 2016, Office Management, Himalaya Publishing House, Mumbai
- 3.GeorgeR.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.

Semester VIII

19ICOIX87: STOCK MARKET INVESTING

Credits: 3
Hours : 45

Learning Objectives:

LO1. To acquaint the students with the basics of security analysis and portfolio management

LO2. To provide the students an exposure to develop awareness about the stock exchanges and stock analysis

LO3. To make the students to have knowledge about significance of investment in mutual funds.

Course Outcomes:

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

CO1. Understand different types of Investment in capital market

CO2. Recognize the role of stock exchange in capital markets

CO3. Have an access to on line trading of stock

CO4. Comprehend stock valuation while investment in different portfolio

CO5. Evaluate the mutual funds investment

Unit I: Introduction

Types of Investment – Equity shares –IPO/FPO, bonds – Indian Securities Market- Market Participants – Trading of Securities –Security Market indices –Sources of financial information.

Unit II: Stock Exchanges in India

Stock Exchanges in India- BSE,NSE,MCX, Buying and Selling of stocks using brokerage and analysis recommendations-Use of limit order and Market order.

Unit III: Stock Analysis

Online trading of stocks- understanding stock quotations- Types and placing of order- Valuation and mitigation- Analysis of company- Financial characteristics- Comparative analysis of Companies.

Unit IV: Stock Valuations

Stock Valuations – PE ratio, PEG Ratio and Price Revenue Ratio- Using Historic prices-Simple and Moving Averages- Charts- Examining the shareholding pattern of the company- Pitfalls to avoid while investing.

Unit V: Investing in Mutual Funds

Background of Mutual funds-Needs and advantages of investing Mutual funds- Net Asset value- Types of Mutual funds – Open ended, closed ended, equity, debt, hybrid, money market Load Vs. No load funds-Factors affecting choice of Mutual funds, CRISIL- Mutual fund Ranking and its usage.

Text Books :

1. Gitman and Joehnk 2015, *Fundamentals of Investing*, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, *Investment Analysis and Portfolio Management*, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, *Investment Valuation: Tool and Techniques for Determining the value of any Asset*, Wiley Finance., New Delhi
4. Bhole L.M 2015, *Financial Institutions and Markets* Tata McGraw Hill Publishing Company Ltd, New Delhi

Supplementary Readings:

1. Bodie Alex, Marcus and Mohanty 2017, *Investments* McGraw Hill Publishing Company Limited, New Delhi
2. Hirt and Block 2016, *Fundamentals of Investment Management* McGraw Hill Publishing Company Limited, New Delhi.
3. Pandian Punithavathy 2015, *Security Analysis and Portfolio Management*, Vikas publishing company, New Delhi.

Semester IX

19ICOIX95: ACCOUNTING FOR MANAGERIAL DECISIONS

Credits: 3
Hours : 60

Learning Objectives:

- LO1. To acquaint students with evaluation of management accounting
- LO2.. To provide exposure to the students to prepare various budgets
- LO3. To impart knowledge on marginal costing and breakeven analysis

Course Outcomes:

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

- CO1. Understand the back ground of evaluation of management accounting
- CO2. Gain knowledge on application of various tools in analyzing financial statements
- CO3. Apply different ratios and understand its significance
- CO4. Expertise in preparing various budgets
- CO5. Have assesses to decision making problem

Unit I : Introduction to Management Accounting

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

Unit II: Analysis and Interpretation Financial Statements

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size – Trend Analysis

Unit III: Ratio Analysis

Ratio Analysis-Nature-Significance-Limitations-Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

Unit IV: Budget and Budgetary Control

Budgeting- Types of Budgets-Functional Budget- Production budget - Production cost – Sales Budget and Cash Budget - Flexible Budget - Budgetary control

Unit V :Marginal costing and Break Even Analysis

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

Text Books:

- 1.Maheswari S.N.,2017 Principles of Management Accounting .,Sultan Chand & Sons New Delhi.
- 2.SharmaShashi 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

Supplementary Readings:

- 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., NewDelhi
- 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.

Semester IX

19ICOIX96: INTEGRATED AGRIPRENEURSHIP DEVELOPMENT

Credits: 3
Hours : 45

Learning Objectives:

- LO1. : To enable the students to gain applied knowledge on agriprenurship in Dairy and Poultry Farming

LO2.. To enable the students to gain applied knowledge on agripreneurship in Assola Farming

LO3. : To enable the students to gain applied knowledge on agripreneurship in Goat Rearing

Course Outcomes:

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

CO1. Have an applied knowledge on agripreneurship in Dairy and Poultry Farming

CO2. Apply knowledge on agripreneurship in Assola Farming

CO3. Understand the significance of goat rearing and market opportunities

CO4. Recognize different types of training methods in agripreneurship

CO5. Realize the institutional support for agricultural finance

Unit I: Dairy and Poultry Farm

Meaning- Concept- Need and Importance- Types of Dairy (Country /Traditional)-Marketing of Milk-Poultry Farm- Significance- Availability-Marketing Practices at different levels.

Unit II: Assola Farming and Marketing Practices

Importance of Organic Manuring – Assola – Different varieties – Methods of Production – Usages for Organic Manure-Marketing Practices at various levels of organic food materials.

Unit III: Goat Rearing and Marketing Practices

Need and Importance of Goat Rearing – Types of Species -Various Breeds – Arrangement of Stall bed- Production of Fodder – Marketing Opportunities at various places.

Unit IV: Training and Development in Agripreneurship

Meaning and Definition – Significance-Training Methods-Levels of Training- Institutions- Rural Level, Urban Level, State and Central Level-Field Visit and Spot training in various Farms

Unit V: Institutional Support for Agricultural Finance

Need and Importance of Agricultural Finance – Financial assistance through World Bank Scheme, RBI Funding, NABARD Scheme, commercial Banks and Co-operative Institutions – EMI Assessment – Subsidy and Subsidiary Facilities.

Text Books:

1.Nanda S 2016 Integrated Farming System Practices: Challenges and Opportunities, Bhuvanesar, Odisha.

2. Holmes Pergler H.S 2014 The Book of the Goat – Containing full particulars of the various breeds of Goats and their Profitable Management

3. Jerome D. Belanger & Sara Thomson Bredesen 2018 Story’s Guide to Raising Dairy Goats: Breed Selection, Feeding, Fencing, Health Care, Dairying Marketing

Suggested Readings:

1.King D.T 2000 India’s Dairy Development and Operation Flood Indian Dairy, Rainbow Publications, Coimbatore

2.Tripathy 2000 Co-operation for Rural Development, Tamil Nadu Book House,Chennai

3.Bhatia B.S 2000 Management of Marketing Co-operatives, Deep and Deep Publications, New Delhi

4.Gupta P.R 2007 Dairy India (Sixth Edition) New Delhi

5. Eiri Board 2011 Handbook of Dairy Farming, Engineers Indian Research, New Delhi

Semester IX

19ICOIX97: ADVERTISING MANAGEMENT

Credits: 3

Hours : 45

Learning Objectives:

LO1. To acquaint the students with the basics of advertising

LO2.. To enable the students to learn the fundamentals of copyrighting and layout

LO3. To familiarize with innovative advertising campaign

Course Outcomes:

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

CO1. Disseminate knowledge of evaluation of advertisement and AIDAS formula

CO2. Evaluate the functions of Headlines and analyze the classification of headlines

CO3.Familiarize the copy righting of advertisement and preparation of layout

CO4. Understand the design and structure types of advertising

CO5.Work in planning and managing advertising campaign

Unit I: Introduction to Advertisement

Advertising – Definition- Evolution and objectives-Approaches to Advertising-AIDAS- Social, Ethical and Legal issues in Advertising.

Unit II: Images and Symbols in Advertising

Advertisement Communication-Persuasion-Attitude change-Headings-Functions of Headlines-Classification of Headlines-Characteristics of effective Headlines.

Unit III: Classification of Copy and Layouts

Guidelines for copy writing –Body text creativity- Copy Production Copy testing-Layouts and story boards-Functions of layout-Types of Layout-Qualities of Layout- Small space layout-Television and story boards-Illustration-Colour.

Unit IV: Types of Advertising

Types of Advertising-Industrial and Rural Advertising-Ethics in Advertising and social Responsibility – Advertising Research.

Unit V: Advertising Campaigns

Planning and Managing Advertising Campaigns- Consumer Behaviour and advertising-Advertising and Sales Promotion-Role of Creative Strategies- Copy Strategy.

Text Books :

4. Rathod 2016 Advertising Management, Himalaya Publishing House, New Delhi.
5. Sherlerkar 2017 Marketing Management, Himalaya Publishing House, New Delhi
6. WillamsArens 2016 Contemporary Advertising McGraw Hill,New Delhi

Supplementary Readings:

4. George E Belch and A. Belch 2017 Advertising and Promotion Tata McGraw Hill , New Delhi
5. John R Rossiter 2017 Advertisement Communication Tata McGraw Hill,New Delhi.
6. George Burton Arnold 2017 Advertising Copy Harper and Brothers, New York