

SEMESTER – I- ADVANCED BUSINESS STATISTICS - PCM 701Q**OBJECTIVE :**

To apply statistical techniques for interpreting and drawing conclusion for business problems.

UNIT – I

Correlation analysis - Partial Correlation - Partial Correlation Coefficient, Partial Correlation in case of three variables and Multiple correlation. Regression analysis - Multiple Regression

UNIT – II

Theory of Probability rules – Baye’s theorem. Probability distributions: Characteristics and applications of Binomial, Poisson and Normal distributions.

UNIT – III

Sampling: Sampling methods – Sampling error. Testing of hypothesis based on large samples: Mean, Proportions, Variance and Correlation.

UNIT – IV

Test of Significance – Small Sample tests – Applications of t, Chi-Square and F distributions. Test for goodness of fit and test for independence of attributes.

UNIT –V

Analysis of Variance – One way and two classifications. Design of experiments: Basic principles – CRD, RBD and LSD.

Text Books:

1. “Fundamentals of Mathematical Statistics” (11th edition – 2002), Gupta. S. C. and Kapoor. V. K., Sultan Chand & Sons, New Delhi.
2. “Statistical Methods” (32nd edition - 2004), Gupta. S. P., Sultan Chand & Sons, New Delhi.

Reference Books:

1. “Statistics for Management” (7th edition – 2002), Richard I. Levin and David S. Rubit, Pearson Education, New Delhi.
 2. “Fundamentals of Statistics – Volume II” (6th edition - 1990), Goon. A. M., Gupta. M. K. and Dass Gupta. B, The World Press Private Ltd., Calcutta.
 3. “Fundamentals of Applied Statistics” (2nd edition – 1978), Gupta. S. C. and Kapoor. V. K., Sultan Chand & Sons, New Delhi.
 4. “Business Statistics” (1st edition – 2008), Bharat Jhunjunwala, S. Chand & Company Ltd.
 5. “Introduction to Probability and Statistics” (2nd edition – 1939), Vijay Rohatgi. K. and Ehsanes Saleh. A.K., John Wiley & Sons, Inc., New York.
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SEMESTER – I- MARKETING MANAGEMENT - PCM702S**Unit-1 [18 Hrs]**

Introduction: Concept, nature, scope and importance of marketing concept and company orientation towards marketing, market segmentation and targeting, marketing environment-macro and micro components and their impact on marketing decisions. The role of marketing in the rapidly changing Global economy.

Unit-2 [16 Hrs]

Marketing Mix Concept and its components. Extended 3 P's of Marketing: People - Their role in marketing, training and development of employees. Process-Measuring customer satisfaction –Handling complaints effectively. Physical Evidence – Nature& importance of physical evidence in understanding products /services.

Unit-3 [20 Hrs]

Marketing Strategy - Product, Price, Place, Promotion and Process Strategies. New Product Development Strategy, Failure of a new Product, Product Life cycle Strategies.

Unit-4 [18 Hrs]

Marketing information system and marketing research - Concept and components of a Marketing Information System – Marketing Research – Meaning and Scope – marketing research procedure – types and techniques of Marketing Research – Management use of Marketing Research - Social responsibility of marketing organizations.

Unit-5 [18 Hrs]

Issues and developments in marketing - Social, ethical and legal aspects of Marketing; International Marketing; Green marketing; Cyber Marketing; Relationship Marketing, Tele Marketing, E-Marketing, Services Marketing , Rural Marketing and Recent innovations in modern Marketing(only concepts).

Text Books:

1. Dr.C.B. Gupta and Dr. N. Rajan Nair.2005. *Marketing Management.*(7th ed.) New Delhi: S. Chand & sons.
 2. S.A.Sherlakar. *Marketing Management.* (12th ed.) New Delhi: Himalaya Publishing House.
 3. Rajan Saxena. 2008. *Marketing Management.* (6th reprint) New Delhi: Tata McGrew Hill Publishing Company Ltd.
 4. V.S.Ramaswamy and S.Namakumari. 1994. *Marketing Management,* 1994 – Reprinted. Chennai-41: MACMILLAN INDIA LTD.
 5. R.S.N.Pillai & Bagavathi. 2004. *Modern Marketing.* (3rd revised ed.) New Delhi: S.Chand &sons.
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Reference Books:

1. Dr. R.L.Varshney & Dr.S.L.Gupta. 2004. *Marketing Management*. (3rd revised ed.) New Delhi: S.Chand &sons.
2. Philip Kotler and Gary Armstrong. 2005. *Principles of Marketing*. (11th Ed. - 12th ed.) New Delhi: Pearson Prentice Hall of India Ltd.
3. Stanton William, Charles Futrell, 1987. *Fundamentals of Modern Marketing*.New Delhi: Tata McGrew – Hill Publishing Company Ltd.

St. Joseph's College, Cuddalore.

SEMESTER – I- HUMAN RESOURCES MANAGEMENT - PCM703S

Unit-1 [18 Hrs]

Human Resource Management – Nature – Function and Objectives – HRM models –The Fombrun, Tichy and Devanna Model – The Harvard Model – The Guest Model – The Warwick Model - Role of HR Managers – Nature of Strategic HRM.

Unit-2 [18 Hrs]

Human Resource Planning – Nature – Factor Affecting HRP – Planning Process – Environmental Scanning – Organisational Objectives & Policies – H.R. Needs forecast – H.R. Programming – H.R.P. Implementation – Control and Evaluation of Programme – Perquisites for Successful HRP – Barriers to HRP.

Unit-3 [18 Hrs]

Job Analysis – Nature – Process – Strategic Choices –Job Specification – Job Design – Job Design Approaches – Job Rotation – Job Engineering – Job Enlargement – Job Enrichment – Socio-technical Systems – Factors affecting Job Design.

Unit-4 [18 Hrs]

Recruiting Human Resources –Nature Importance – Process – Selecting –Training & Development – Process – Career Development Initiatives – Career Planning workshops – Career Counselling – Mentoring – Sabbaticals – Personal Development Plans (PDF's) – Career workbooks.

Unit-5 [18 Hrs]

Managing Ethical Issues In HRM – Nature – Source – Ethical Dimension – Managing Ethics – Human Resource Information System – Objectives – Functions – Designing.

Text Books:

1. K. Aswathappa – 2008. *Human Resource Management* – (Fourth Edition,) New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. L.M. Prasad–2004. *Human Resource Management* – (5th Ed.) New Delhi: Sultan Chand & Sons.
3. Biswanath Ghosh. 2000.*Human Resource Development & Management*. 1st Edition, Chennai, Vikas Publishing House Pvt. Ltd.
4. Mirza. S. Saiyadain. 1998. *Human Resource Management*. (5th ed.) New Delhi: Tata McGraw Hill Publishing Company Ltd.
5. P.P. Arya & B.B. Tandon –2001, *Human Resource Development*. (1st ed.) New Delhi: Deep & Deep Publishing Pvt. Ltd.

Reference Books:

1. John Bratton and Jeffrey Gold. 2003. *Human Resource Management*. Palgrave, Macmillan.
 2. C.B.Gupta, 2003. *Human Resource Management*. (3rd ed.) New Delhi: S.Chand & Company Ltd.
 3. David A. Decenzo and Stephen P. Robbins. 1989. *Personnel/Human Resource Management*. (3rd ed.) New Delhi: Prentice-Hall of India.
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SEMESTER – I MODERN BUSINESS LEGISLATION - PCM704

Unit-1: [18 Hrs]
CONSUMER PROTECTION ACT, 1986 :Introduction - Objectives - The Central Consumer Protection Council- Meetings of the Central Council - The State Consumer Protection Councils - Consumer Disputes Redressal Agencies - Procedure on Admission of Complaint - Powers of the District Forum.

Unit-2: [18 Hrs]
PATENT ACT : Conceptual understanding of patents, copyrights, trademarks and designs.

Unit-3: [18 Hrs]
INFORMATION TECHNOLOGY ACT, 2000: Introduction - Definition - Digital signature - Power of Central Government to make rules regarding digital signature - attribution, Acknowledgement and Dispatch of Electronic records.

Unit-4: [18 Hrs]
FEMA ACT, 1999: Introduction - Authorized defers- Money changers-Restriction on Dealing in Foreign Exchange - Foreign Nationals to secure RBI's Prior permission for doing business in India

Unit-5: [18 Hrs]
SEBI ACT, 1992: Introduction Establishment Functions of SEBI Collective Management Investment Scheme - Registration of Stock Brokers, Sub-Brokers - SEBI Guidelines on Capital issues - Corporate Governance (– Code of Conduct - Audit Committee - Powers - Functions - Disclosures - Management Discussion and Analysis Report.)

Text Books:

1. V.Kubendran. 2007. *Legal Aspects of Business*. Chennai: Spitech Publications.
2. N.D.Kapoor. 28th revised edition. 2005. *Elements of Mercantile Law*. New Delhi: S.Chand & Sons.
3. Dr. S. Sankaran. *Business Environment*. Chennai. Margham Publications.
4. P.C.Tuisian. *Business Laws*. New Delhi: Tata, Mc Graw Hill Publications.
5. *Corporate Laws*. January 2004. Chennai: Sri Vekateswara Publications.

Reference Books:

- 1.N.D.Kapoor. *Elements of company Law*. New Delhi: S.Chand &sons.
- 2.M.V.Dhandapani. *Business Laws*. New Delhi: S.Chand &sons.
- 3.Francis Cherunilam. 2003. *Business Environment*. New Delhi: Himalaya Publications.

SEMESTER – I MANAGERIAL ECONOMICS - EPCM705

Unit – 1

Introduction : Functions – Decision making in business – scope of managerial economic theory applied to business economics.

Unit – 2

Demand Forecasting : Meaning – purpose – techniques – survey methods – market studies & experiments – statistical methods.

Unit – 3

Capital Budgeting : Pre-requisite of capital budgeting – demand for capital investment criteria & decisions – different methods.

Unit – 4

Theory of Product Pricing: Cost function – revenue function – equilibrium of the firm – Break – even analysis – Objectives of the firm.

Unit – 5

Linear Programming : Formulation of Linear programming problems – graphical solution – simplex method.

Text Books:

1. Vaishnavy & maheshwari; Managerial Economics.

Reference Books:

1. Dominic Salvatore – Managerial Economics.
 2. Cauvery – Managerial Economics.
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SEMESTER – II FINANCIAL MANAGEMENT - PCM806S**[18 Hrs]****UNIT – I**

Financial Management – Evolution of financial Management – Nature – Goals of Financial management – Profit Maximization & Wealth Maximization – risks – Returns Trade off – Financial Manager’s role.

[18 Hrs]**UNIT – II**

Cost of capital – Significance – Classification – Determination – Leverage – Operating – Financial – Combined – Capital Structure Theories – Net Income Approach – Net Operation Income Approach – Modigliani – Miller Approach.

[20 Hrs]**UNIT III**

Working Capital – meaning – definition – importance of working Capital – Simple problems.

[16 Hrs]**UNIT – IV**

Dividend Policies – Factors Affecting Dividend Policy – Dividend decision Types – Dividend Relevance – Irrelevance – Walter & Gordon’ s Model – Bonus Shares – Guidelines on Bonus Issues.

[18 Hrs]**UNIT – IV**

Techniques of capital budgeting – Capital budgeting – objectives of capital budgeting – importance of capital budgeting – factors influencing capital expenditure decisions – types of capital expenditure – methods of capital budgeting – pay back method – accounting rate of return method – discounted cash flow method – N.P.V method – Profitability index method – I.R.R. method – capital rationing .

TEXT BOOKS:

1. M.Y. Khan & P.K. Iain – “Financial Management Text Problems & Cases “ 5th Edition, Tata McGraw Hill Publishing Co.Ltd, New Delhi.
2. I.M. Pandey – “Financial Management” 9th Ed Vikas Publishing House Pvt. Ltd., New Delhi.
3. Prasanna Chandra – “Financial Management” 4th Ed., Tata McGraw Hill Publishing Co.Ltd, - New Delhi. 1999.

REFERENCES :

1. S.C. Kuhhal - “Financial Management” An Analytical and Conceptual Approach” Chaitanya Publishing House, - Allahabad.
 2. Dr. S.N. Maheshwari -“Financial Management” – Principles & Practices” 6th ED Sultan Chand & Sons – Educational Publishers, New Delhi.2004.
 3. James C.Van Horne, John M.Wachowicz, Jr. - “Fundamentals of Financial Management” 9th ED., Prentice – Hall of India Pvt. Ltd, New Delhi .1996.
 4. S.S. Srivastava and R.A. Yadav – “Management & Monitoring of Industrial Sickness” Concept of Publishing Company, 1986.
 5. A.C. Shapiro – “Modern Corporate Finance” Macmillan Publishing Company, 1991.
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SEMESTER – II ENTREPRENEURIAL DEVELOPMENT - PCM807S

Objectives:

To provide an introduction to entrepreneurship and its development process, environment and current scenario in India. It also enables the student to learn about project formulation, appraisal, financial and implementations.

Unit-1**[20 Hrs]**

Entrepreneur- Concept Characteristics, Nature and importance of entrepreneur - Entrepreneur vs. professional manager - Women entrepreneurs.

Unit-2**[20 Hrs]**

Entrepreneurship and environment-Policies governing entrepreneurs, entrepreneurial development programmes - Institutions for - entrepreneurship development, Entrepreneurship development in other countries.

Unit-3**[15 Hrs]**

Role of constancy organisations - Role of financial institutions -Bank finance to entrepreneurs Entrepreneurship development: Role of development financial institutions.

Unit-4**[20 Hrs]**

Concept of project and classification of project identification project formulation - project report - project design - project appraisal - profitability appraisal - project planning - social cost benefit analysis - financial analysis and project financing.

Unit-5**[15 Hrs]**

Ratio analysis - Investment process; Break even analysis - Profitability analysis - Budget and planning process, applicability of the factories Act.

Text Books:

1. Vasanth Desai, 2004, *Dynamics of Entrepreneurial Development & Management*. New Delhi: Himalaya Publishing House.
 2. Dr.C.B.Guptha & Dr.M.P.Srinivasan, *Entreprenuerial development*. New Delhi: S.chand Publications.
 3. Jayashree Suresh, *Entreprenuerial development*. (2nd ed.) Chennai: Margham publications.
 4. Dr.C.B.Gupta & Dr. S.S.Khanka. 2005. *Entrepreneurship & small Business management*. New Delhi: S.chand Publications.
 5. Jaswer Singh Saini. *Entrepreneurship development*. New Delhi: Deep andDeep Publications.
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SEMESTER – II PROJECT MANAGEMENT - PCM808S

Unit-1 [18 Hrs]
Introduction to Project Management - Concept and characteristics of Project – Classification of projects - importance of project management, project organizational Structure, project life cycle – tools and techniques for project management,.

Unit-2 [16 Hrs]
Project management: Sources of business idea - Project classifications - Identifications - formulation and design. Project Manager - Role and responsibilities - Qualities of Project Manager.

Unit-3 [19 Hrs]
Managing Project Teams: Team development process, team building process, stages in developing a high performance project team, project team pitfalls. Project Report – concept and importance - Contents of Project Report - Reasons for failure of Project Reports - precautions in preparing project Report - Model Project Report.

Unit-4 [19 Hrs]
Project Appraisal - meaning - Technical, Financial, Economic, Managerial and Social Feasibility Analysis. Project Coordination and Control - Need for coordination - Importance of meetings and Communication.

Unit-5 [18 Hrs]
Project monitoring - Process of monitoring - Project Control - Steps in Control tasks lists - Progress report - follow-up. New Issues in Project Management. Project Closure/
Termination: Meaning of closure/ termination, project audit process, termination steps, final closure.

Text Books:

1. S.Choudhury, *Project Management*. (9th ed.). New Delhi: Tata McGraw – Hill Publishing Company Ltd.
2. P. Gopalakrishnan & V.E.Ramamoorthy. 1993. *Project Management*. New Delhi: Tata McGraw – Hill Publishing Company Ltd.
3. P.K.Joy, 1998. *Total Project Management*. (updated ed.) the Indian context reprinted 1998. Chennai-41: MACMILLAN INDIA LTD.
4. P.C.K.Rao. 2005. *Project Management & Control*. (2nd ed.) New Delhi: Sultan Chand & Sons.
5. Prasanna Chandra. *Project – Preparation, Appraisal, Budgeting and Implementation*. (3rd ed.) New Delhi. Tata McGraw – Hill Publishing Company Ltd.

Reference Books:

1. Vasanth Desai. 2004. *Dynamics of Entrepreneurial Development & Management*. New Delhi: Himalaya Publishing House.
 2. Dr.C.B.Guptha & Dr.M.P.Srinivasan. *Entrepreneurial development*. New Delhi: S.chand Publications.
 3. Jayashree Suresh, *Entrepreneurial development*. (2nd ed.) Chennai: Margham publications.
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SEMESTER – II ADVANCED FINANCIAL ACCOUNTING - PCM809T

Objectives:

Learning of Company Accounting & Procedure to prepare the different types of accounts.

Unit – 1 [18 Hrs]

Issue of equity shares – Issue of shares at Premium – Issue of shares at discount – Calls in arrears and calls in advance – Under Subscription and Over Subscription – Forfeiture of shares – Reissue of Forfeited shares – Issue of Debentures.

Unit – 2 [18 Hrs]

Redemption of preference shares-Introduction-provision of the companies Act-companies amendment Act-1988 and companies Act-1996. Implication of sections 80 and A of companies Act- minimum fresh issue of shares only.

Unit – 3 [18 Hrs]

Profit prior to incorporation – Treatment of profit or loss to incorporation – Relevance of “Date of certificate to commence. Business” – Methods of ascertaining profit or loss to incorporations-Basis of Apportionment of Expenses-steps involved in ascertaining pre and post incorporation profits.

Unit – 4 [18 Hrs]

Accounts of banking companies –Rebate on bills discounted –Preparations of profits and loss Account and Balance sheet. new format (Simple Problems).

Unit – 5 [18 Hrs]

Accounts of holding Companies – Two companies holding only – Including Inter-companies holdings Minority Interest – cost of control-Eliminations of common Transition-Unrealized profits – Consolidated Balance sheet. (Simple Problems)

Text Books:

- 1.R.L.Gupta & Radhaswamy, 2004. *Advanced Accounting*. New Delhi: Sultan Chand Sons.
2. T.S. Reddy & Moorthy, 2008. *Corporate Accounting*. Chennai – 17: Margham Publications.
- 3.M.C.Shukla and T.S.Grewal, S.Chand & Co Ltd., 2008. *Advanced Accounting*. S.Chand Company.
- 4.R.S. Pillai, Baghavathi, S.Uma. 2007. *Advanced Accounting Vol – II*. New Delhi: S.Chand & Company Ltd.
- 5.S.P.Jaina, K.L.Narang, 2002. *Corporate Accounting*, New Delhi. Kalyani Publications.

Reference Books:

1. Oxford University Press. 2002. *Advanced Accounting*. New Delhi: Hrishikesh Chakrabarthy.
 - 2.Dr.S.N. Maheshwari & Dr.S.K. Maheshwari. 2008. *Advanced Accounting*. Vikas Publishing House Pvt. Ltd.
 - 3.A. Mukherjee & M. Hanif. 2007. *Modern Accounting Vol. II*. New Delhi: Tata McGraw Hill Publishing Company.
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SEMESTER – II BUSINESS ENVIRONMENT AND POLICY EPCM810S

MODULE – I: Introduction 18 HRS

Business Environment: Meaning – Definition – Nature of Business Environment – Classification – Internal Environment – External Environment – Micro Environment – Macro Environment – Significance of Business Environment.

MODULE– II: New Economic Policy 17 HRS

New Economic Policy: Objectives – Liberalization – Privatization – Globalization in India – Merits and Demerits.

MODULE– III: Role of the Government 18 HRS

Role of the Government: Regulatory Role – Promotional Role – Entrepreneurial Role – Planning Role- Business Ethics: Meaning – Definition – Importance – Business Ethics in India.

MODULE – IV: Foreign Capital 20 HRS

Foreign Capital: Foreign Direct Investment (FDI) – Policy – Problems – Consequences – Foreign Exchange Management Act (FEMA): Objectives – Provision – Multi National Corporation (MNC): Meaning – Growth – Benefits – Problems Faced by Host Countries.

MODULE – V: Virtual Marketing 17 HRS

Virtual Marketing: Meaning – Features – Scope – Advantages and Disadvantages.

Text Books:

1. Cherunilam Francis, Business Environment-Text and Cases, Himalaya Publishing House, Bombay, 2012.
2. Dr.N.Premavathy, Business Environment, Sri Vishnu Publications, 2008.
3. S.Sankaran, Business Environment: Policy and Strategic management,

Margham Publications, Chennai, 2010.

4. S. Sankaran, Indian Economy (Problems, Policies and Development) pp.56.1- 56.13, Margham Publications, Chennai

Reference Books:

1. Charles W. L Hill, Global Business Today, Tata McGraw Hill, UK, 2004.
 2. S. K Mishra & V. K Puri, Economic Environment of Business, Himalaya.
 3. Michale, V.P, Business Policy and Environment, S. Chand.
 4. R. Datt & K.P.M. Sundaram, Indian Economy, S. Chand & Co, 2012.
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SEMESTER III ACCOUNTING FOR DECISION MAKING - PCM911S

Unit -1 (20 Hours)

Introduction : Management Accounting as a area of accounting, objectives, nature and scope of financial accounting, cost accounting and management accountant's role and responsibilities. Preparation of Cost Sheet-Financial statements– meaning and process of financial statement-analysis and interpretation.

Unit -2 (20 Hours)

Financial Statement Analysis: Meaning of ratio- -steps in ratio analysis-advantages-classification of ratios-rearrangement of financial statements-profitability ratios-turnover ratios or activity ratios-solvency ratios-computation of ratios – Comparative and Common size Balance Sheet and Trend analysis.

Unit -3 (20 Hours)

Fund flow and cash flow statement: Meaning - importance or uses of funds flow statement - limitations of fund flow statement - distinction between funds flow statement and balance sheet - preparation of fund flow statement - Cash flow statement - meaning and importance - difference between fund flow analysis and cash flow analysis - advantages of cash flow statement - limitations - preparations of cash flow statement as per AS – 3.

Unit -4 (15 Hours)

Marginal costing and Budgetary control: Definition of marginal cost- marginal costing- Marginal costing and absorption costing-difference between marginal costing and absorption costing-cost volume profit analysis - break even analysis and break even point - applications of marginal costing - Budgeting and budgetary control - meaning - objectives of budgetary control- preparation of budget - classification of budgets - sales budget - production budget - material budgets – cash budget - flexible budget.

Unit -5 (15 Hours)

Standard costing: Variance analysis –meaning-importance- - Advantages of standard costing -limitations -Variance analysis - Utility of variance analysis - Computation of variances - materials variances - labour variances - Overhead variances - Sales variances. Note: 80% Problems 20% Theory.

Text Book:

S.Reddy & Murthy, “Management Accounting” Margam Publications, Chennai.

References:

- Dr.S.Ganeson, S.R.Kalavathi - “Management Accounting” Thirumalai Publication, Nagarkovil.
1. H.Y.Khan & P.K.Jain - “Management Accounting” Tata McGraw Hill Companies Ltd, New Delhi.
 2. S.P.Iyengar, “Cost & Management Accounting” S.Chand & company Ltd, New Delhi.
 3. K.Ramachadran & R. Srinivasan, “Management Accounting Theory & problems” SRIRAM publications, Trichy.
 4. Guruprasad Murthy - “Management Accounting” Himalaya Publishing House, New Delhi.
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SEMESTER III RESEARCH METHODOLOGY - PCM912S**Unit - I Research and Methods (20 Hrs)**

Research –Meaning and Definition- Types of Research – Research Methods – Problems faced by Researcher – Research Process _ Various Steps in Research Process.

Review of literature – Identification Research Gap – Research Problem – Sources, Identification and Developing Research Problem – Construction of Research Questions – Framing Objectives.

Unit -II Research Design (20 Hrs)

Concepts – Meaning, Definition and types- Variables – Meaning & Definition – Types of Variables.

Research Design - Meaning, Definition - types of Research Design – Experimental and non-Experimental Research Design – Characteristic of good Research Design – Relationship between Research Problem and Research Design.

Unit -III Sampling Design and Data Collection (15 Hrs)

Sample – meaning and definition- sample size- sampling design – meaning and definition- essentials of good sampling design- methods of sampling- random and non- random sampling- sampling and non- sampling error- reduction of sampling errors.

Data- types of data- primary data- different methods of collecting primary data- measurement of scale and scaling techniques- construction of questionnaire- secondary data- various sources of secondary data

Unit -IV Data analysis (20 Hrs)

Steps in processing the data- editing- coding- classification- content analysis- tabulation- methods of tabulation.

Application of statistics in data analysis- descriptive statistics- mean, median, mode, standard deviation- correlation and regression- inferential statistics- chi-square test- ANNOVA, T- test-,F-Test- tools for testing hypothesis. Application of computer in modern research.

Unit -V Report writing**(15 Hrs)**

Research report- meaning-, types of research report- essential of good research report- stages in preparing research report- structure of research report- preliminary pages, main body of the report and reference material- guidelines and mechanics for preparing research report.

TEXT BOOKS:

1. Kothari.C.R. - "Research Methodology - methods and technology" New age international publisher, New Delhi.
2. Paneerselvam.R. - "Research Methodology" Prentice Hall of India, New Delhi, 2004.

REFERENCE: BOOKS

1. Krishnaswami .O.R. - "Methodology of Research in Social sciences" Himalaya Publishing House, Mumbai.
 2. Dr.D. Amarchand, (2000) Research Methods in Commerce, Emerald Publications, Chennai.
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SEMESTER III TALLY-9.1 (PRACTICAL) - PCM913

Objective:

To enable students to acquaint theoretical and practical knowledge about the accounting package TALLY.

Unit – 1**(18 Hours)**

1. Introduction to Tally.
2. Tally Accounting.
3. Prepare Trading and Profit and Loss Account and Balance sheet of a company.

Unit – 2**(18 Hours)**

1. Tally Vouchers.
2. Cost category and cost centre.
3. Bank Reconciliation Statement.

Unit – 3**(18 Hours)**

1. Inventory and Stock.
2. Invoicing.
3. Interest Calculation.

Unit – 4**(18 Hours)**

1. VAT Analysis.
2. TDS Analysis.
3. Consolidation of Accounts.

Unit – 5**(18 Hours)**

1. Security control.
2. Display and Reporting.
3. Scenario Management and Miscellaneous reports.
4. Tally Audit.

Reference Books:

1. Self Learning Guide and Work Book – Tally Solutions Pvt Ltd.
 2. Genesis Tally Bible 9.0 – V.Sundaramoorthy, GENESIS – VBSE PVT LTD., First Edition, 2006, Chennai – 34.
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SEMESTER III INCOME TAX LAW AND PRACTICE - EPCM914S**Unit-I**

Basic concepts: Definition – Assessee – Assessment year – Previous year Income – Residential status – scope of Total income – Exempted income – Agricultural income.

Unit-II

Income from Salaries: Meaning of Salary – Basic salary – Allowances, Perquisites – Profits in lieu of Salary – Deductions u/s 16 – Deduction u/s 80c.

Unit-III

Income from House Property and Business or Profession: House Property – Determination of Annual value – Deductions u/s 24 – Business or Profession – Meaning of Business or Profession – Expressly allowed Deductions – Expenditure on Scientific Research, copy rights and technical knowhow – Computation of Business and Professional Income – Depreciation.

Unit -IV

Income from Capital gains and Income from other Sources: Short term and long term Capital Gains – Computation of Income from Capital gains – Exempted Capital Gains u/s 10, 54 – Income from other sources.

Unit-V

Clubbing of Incomes – Computation of Gross total Income – Deduction u/s 80C to 80U – Set -off and carry forward of Losses- Assessment procedures.

TEXT BOOKS:

1. S.Hariharan - "Income Tax Law & Practice" Tata Mcgraw- Hill Publishing Company, New Delhi.
 2. Gaur & Narang – "Income Tax Law & Practice" Kalyani Publishers, Ludhiana.
 3. T.S.Reddy&Y.Hari Prasad Reddy - "Income Tax Law & Practice" Margam Publications, Chennai, 2006.
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SEMESTER III ORGANISATIONAL BEHAVIOUR - EPCM915T**UNIT - I: INTRODUCTION:**

Organisational Behaviour (OB) – Features – Scope – Fundamentals Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

UNIT- II: INDIVIDUAL AND GROUP BEHAVIOUR:

a. **Individual Behaviour** – Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behaviour- Attitude Formation and Attitude Change.

b. **Group Behaviour** – Fundamentals of Groups – Stages of Development- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making.

UNIT - III: MOTIVATION, MORALE AND CULTURE:

a. **Motivation**– Motivational Processes - Theories of Motivation (Maslow, Herzberg, McClelland and Vroom) – Learning and Reinforcement Theory.

b. **Morale** – Factors influencing Morale - Organisational Culture – Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture

UNIT- IV: ORGANISATIONAL POWER AND POLITICS AND CONFLICT

a. **Power and Politics:** Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour.

b. **Conflict** – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict.

UNIT- V: LEADERSHIP AND CHANGE:

a. **Leadership** – Introduction – Leadership and Management – Leadership Styles-Theories of Leadership – Traits – Behavioral Model – Contingency and Tri-dimensional – Inspirational approaches

b. **Change** – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change.

REFERENCE BOOKS

1. Hellriegel: Organisational Behaviour, 10e, Thomson 2006.
2. Robins P. Stephen & Judge: Organizational Behavior, 12/e PHI, New Delhi. 2007
3. Daft: Organisation Theory and Design, Thomson 2005
4. Fred Luthans: Organizational Behavior, McGraw Hill, New Delhi.
5. Nelson: Organisational Behaviour, 3e, Thomson 2006
6. Daft: The New Era of Management, 7e, 2007.
7. Aswathappa: Organizational Behavior, Himalaya Publisher.
8. Hodgetts: Modern Human Relations at Work, Thomson 2007.
9. Jones G R : Organizational Theory, Pearson Education, New Delhi
10. Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publication.

St. Joseph's College, Chudallore.

SEMESTER – III HUMAN RIGHTS - ECHR901S

Unit I

Definition of human rights-nature content-characterizes of human rights-classification of human rights-historical development of human rights-reasons for human rights studies today

Unit II

International human rights norms-humanitarian law-declaration covenants-international covenant on economic, social and cultural rights,international covenants on civil and political rights-optional protocol to the international covenant on civil and political rights-human rights treaties,enforcement of human rights law ,universal jurisdiction.

Unit III

International bodies-the united nation organization ,human rights council,other treaty bodies-amesty international –helsinki declaration –regional human rights-africa,America,asia,Europe&oceania.

Unit IV

Contemporary issues on human rights-human right violations-children's rights-women's rights-scheduled caste-minority rights –bonded labour and wages, torture and death.

Unit v

Human rights and the Indian constitution, fundamental rights in Indian constitution – directive principles of state policy-fundamental duties.

Various commission; National Human Rights Commission- National commission for Women-Women's Rights in India-Consumers protection Act-Rights to information Act- Public Litigation Act and Rights to Education Act.

Reference Books;

1. Human rights in developing society-Sankar Sen
 2. Teaching of human rights-Sergio Baradat Swaronjali Ghosh
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SEMESTER IV INDIRECT TAXATION PCM 1016S

Unit - I Basic concepts (18 Hrs)

Taxation and Tax system in India – Definition-Features of Tax-Objectives-Characteristics of a good tax system – Classification of taxes – Direct and Indirect Taxes – Specific and Advalorem duties – Proportional, Progressive, Regressive and Degressive Taxes.

Unit - II Service Tax: (18 Hrs)

Meaning and elements – Person liable to pay tax – Taxable service – Value of Taxable Service – Exempted Service – Different service on which tax is payable – Consulting service – Financial service – Service Tax Procedure—Registration records, payment and Refund of tax – Offence and Penalties.

Unit - III Central Excise Duty (18 Hrs)

Scope of Central Excise Law – Types of Excise duties – Method of levying Excise Duty – Classification of goods – Valuation – Basis for levy of Excise duty – Definition of Transaction Value – Clearance of goods – Types of Clearance – Excise and Small Scale Industries –Registration and filing of Return – Registration Procedure – Exemption of Registration – Levy and Collection of Tax-procedure prescribed for Levy and Collection – Remissions and Exemptions – Recovery of sums due to Government – Offences and Penalties.

Unit - IV Customs Act (18 Hrs)

Objectives of Customs Act – Officers of Customs -Appointment- Functions and Powers – Levy and Collection of Customs duty – Classification of goods – Exemptions from Custom Duty – Searches, Seizures, Confiscation and Penalties.

Unit - V VAT and CENVAT (18 Hrs)

VAT- Objectives – Advantages and Limitations–Types of VAT – CENVAT - Features – Difference between MODVAT and CENVAT –Scope of CENVAT – Merits of CENVAT – Procedures applicable for CENVAT Credit.

TEXT BOOKS :

T.S Readdy & Dr. Hari Prasad Reddy – “Business Taxation” Margham Publication Chennai, 2009

REFERENCE BOOKS:

1. R.Rajavelu - “Business Taxation” Srivenkateswara Publication, Vellore.2008.
 2. Govindan.M.S – “Indirect Taxes” Sitaraman & co, Chennai.2007.
 3. Balachandran.v – “Indirect Taxation” S.Chand & sons, New Delh2007.
 4. Dinkar Pagare, - “Business Taxation” S.Chand & sons, New Delhi2006.
 5. Jaya kumar.A, Indirect taxes, Learn tech Press, Trichy.2006.
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SEMESTER-IV E-COMMERCE PCM1017T**UNIT- I: E-Commerce**

Introduction to E-Commerce - E-Trade - E-Business - E-Market – A paradigm shift – Technology Convergence – Advantages and Disadvantages of E-Commerce – E-Business Models.

UNIT-II: E-Marketing

E- Marketing –Meaning - Channels- E-Marketing Mix – Web Salesmanship – Advertising on Network – EDI Architecture and Properties Trading.

UNIT – III: E-Payment System

E-Payment System – Types – Business Issues and Economic implications – Components of an effective E-Payment System.

UNIT- IV: Electronic Data Interchange (EDI)

EDI – Definition – Objectives- Standards –Applicability – Approving authority- Cross Index and related documents – Sources of documents.

UNIT- V: Legal Framework

Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India- Cyber Crimes – Intelligent Web Design.

TEXT BOOKS:

1. L.T.Joseph, E-Commerce, A managerial perspective, Printice Hall Publications, 2004.
2. Addison Wesley, Frontiers of E-Commerce, Pearson Publications, 2004.

REFERENCE BOOKS:

1. David Whitley, E-Commerce Strategy, Technology and Application, Tata McGraw Hill Publications, 2004.
 2. Dennis P.Curtin, E-Commerce Principles and Introduction Technology, Tata McGraw Hill Publication, 2004
 - Greenstein, Feinman, E-Commerce, Tata McGraw Hill Publications, 2001
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JPCM1018 PROJECT TRAINING
JPCM1019 PROJECT WORK AND VIVA

St. Joseph's College, Cuddalore.
