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

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**OBJECTIVE :**

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

**Unit-1****[18 Hrs]**

Correlation and regressions -Partial correlation-partial correlation coefficient – Partial correlation in case of four variables- Multiple correlation-Multiple regression.

**Unit-2****[18 Hrs]**

Theory of probability rules – Baye's theorem-Probability distribution – Characteristics and application of Binomial ,poisson and normal distribution.

**Unit-3****[18 Hrs]**

Sampling-Sampling methods –sampling error and standard error-relationship between sample size and standard error.Testing hypothesis testing of mean and proportions –large and small samples-Z test and t test.

**Unit-4****[18 Hrs]**

Chi square distribution – characteristics and application – test of goodness of fit and test of independence – Test of homogeneity.

**Unit-5****[18 Hrs]**

F distribution – testing quality of population variances-Analysis of variance –one way and two way classification.

**REFERENCE BOOKS:**

1. S.C. Gupta and V.K. Kapoor. *Fundamentals of Mathematical Statistics*.
  2. S.C.Gupta and V.K. Kapoor. *Fundamentals of Applied Statistics*.
  3. Sultan chand& Sons. S.P Gupta. 2000. *Statistical methods*, New Delhi:
  4. D.C Sancheti and V K Kapoor, *Business statistics* , New Delhi: sultan chand and sons.
  5. J.K. Sharma ,*Business Statistics*. pearson Education
  6. Dr D Joseph Anbarasu. *Business statistics and operations research*.Linteck press Trich.
  7. Richard I Levin and David S. Rubit, 2002. *Statistics for management*. (Seventh ed.) pearson education. New Delhi:
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**SEMESTER – I- MARKETING MANAGEMENT - PCM702S**

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**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, viral marketing. Cyber Marketing; Relationship Marketing, Tele Marketing, E-Marketing, Services Marketing, Rural Marketing and Recent innovations in modern Marketing( only concepts).

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**TEXT BOOKS:**

1. Dr.C.B. Gupta and Dr. N. Rajan Nair.2005. *Marketing Management.*( 7<sup>th</sup> ed.) New Delhi: S. Chand & sons.
2. S.A.Sherlakar. *Marketing Management.* (12<sup>th</sup>ed.) New Delhi: Himalaya Publishing House.
3. RajanSaxena. 2008. *Marketing Management.* (6<sup>th</sup> 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.* (3<sup>rd</sup> revised ed.) New Delhi: S.Chand&sons.

**REFERENCE BOOKS:**

1. Dr. R.L.Varshney&Dr.S.L.Gupta. 2004. *Marketing Management.* (3<sup>rd</sup> revised ed.) New Delhi: S.Chand&sons.
  2. Philip Kotler and Gary Armstrong. 2005. *Principles of Marketing.* (11<sup>th</sup> Ed. - 12<sup>th</sup> 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.
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**SEMESTER – I- HUMAN RESOURCES MANAGEMENT - PCM703S**

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**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 Counseling – Mentoring – Sabbaticals – Personal Development Plans (PDP'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* – (5<sup>th</sup> Ed.) New Delhi:Sultan Chand & Sons.
3. Biswanath Ghosh. 2000.*Human Resource Development & Management*. 1<sup>st</sup> Edition, Chennai. Vikas Publishing House Pvt. Ltd.
4. Mirza. S. Saiyadain. 1998. *Human Resource Management*. (5<sup>th</sup>ed.) New Delhi: Tata McGraw Hill Publishing Company Ltd.
5. P.P. Arya& B.B. Tandon –2001, *Human Resource Development*. ( 1<sup>st</sup> 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*. (3<sup>rd</sup> ed.) New Delhi: S.Chand& Company Ltd.
  3. David A. Decenzo and Stephen P. Robbins. 1989. *Personnel/Human Resource Management*. (3<sup>rd</sup> ed.) New Delhi: Prentice-Hall of India.
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**SEMESTER – I MODERN BUSINESS LEGISLATION - PCM704**

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**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. 28<sup>th</sup> 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, McGraw 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.
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**SEMESTER – I    MANAGERIAL ECONOMICS - EPCM705**

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**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**

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**[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 “ 5<sup>th</sup> Edition, Tata McGraw Hill Publishing Co.Ltd, New Delhi.
2. I.M. Pandey – “Financial Management” 9<sup>th</sup> Ed Vikas Publishing House Pvt. Ltd., New Delhi.
3. Prasanna Chandra – “Financial Management” 4<sup>th</sup> Ed., Tata McGraw Hill Publishing Co.Ltd, - New Delhi. 1999.

**REFERENCES :**

1. S.C. Kuhlal - “Financial Management” An Analytical and Conceptual Approach” Chaitanya Publishing House, - Allahabad.
  2. Dr. S.N. Maheshwari -“Financial Management” – Principles & Practices” 6<sup>th</sup> ED Sultan chand & Sons – Educational Publishers, New Delhi.2004.
  3. James C.Van Horne, John M.Wachowicz, Jr. - “Fundamentals of Financial Management” 9<sup>th</sup> 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**

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**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, *Entrepreneurial development*. New Delhi: S.chand Publications.
  3. Jayashree Suresh, *Entrepreneurial development*. (2<sup>nd</sup> 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*. (9<sup>th</sup> 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*. (2<sup>nd</sup> ed.) New Delhi: Sultan Chand & Sons.
5. Prasanna Chandra. *Project – Preparation, Appraisal, Budgeting and Implementation*. (3<sup>rd</sup> 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*.( 2<sup>nd</sup> ed.) Chennai: Margham publications.
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**SEMESTER – II ADVANCED FINANCIAL ACCOUNTING - PCM809T**

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**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**

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**Unit I Introduction****15 HRS**

Definition and scope of econometrics; The methodology of econometric research; Specification and estimation of an econometric model; Basic concepts of estimation; Desirable properties of estimators; Unbiased, efficiency, consistency and sufficiency.

**Unit II Simple Regression Analysis and Theoretical Distribution****15 HRS**

Statistical vs deterministic relationships; Correlation and regression; Coefficient of determination; Estimation of an equation; Theoretical frequency distribution and application of binomial, poisson and normal; Testing of hypothesis; Type-I and Type-II errors; Standard errors, Tests based on Z, t and  $\chi^2$  (Chi-square) statistics.

**Unit III Estimation Theory****20 HRS**

Ordinary least squares (OLS) method – Assumptions; Gauss-Markov Theorem; Testing of regression coefficient; Test for regression as a whole, Coefficient of determination, F-Test.

**Unit IV Problems in OLS Estimation****20 HRS**

Problems of heteroscedasticity; Auto Correlation; Multicollinearity- their consequences, tests and remedies.

**Unit V Lag Models and Summary Variables****20 HRS**

Lags in econometric models- concepts, Koyck model; Partial adjustment and adaptive expectation models; Summary variables; qualitative data; seasonal analysis; use of dummy variables for pooled data; proxy variable- concept and uses.

**Text Books:**

1. Gujarati, D. 1995, Basic Econometrics, 3<sup>rd</sup> Edition, McGraw Hill, New Delhi.
2. Koutsoyiannis. A. 1997, Theory of Econometrics, 2<sup>nd</sup> Edition, The Macmillan Press Ltd., Hampshire.

**Reference:**

1. Alfa Chaun – Basic Econometrics.
  2. Mehta and Madan – Mathematical Economics.
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