



SATHYABAMA

INSTITUTE OF SCIENCE AND TECHNOLOGY

(DEEMED TO BE UNIVERSITY)

Accredited A++ Grade by NAAC | 12B Status by UGC | Approved by AICTE

www.sathyabama.ac.in

School of Management Studies

1.1.2 Syllabus Revision & New Courses Introduced in 2022- 2023

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SCHOOL OF MANAGEMENT STUDIES

Date: 10.03.2022

Time: 9.30 AM

MINUTES OF THE BOARD OF STUDIES MEETING

The Board of Studies Meeting for School of Management Studies was convened on 10.03.2022 at 9.30 AM.

The Dean, Dr. Bhuvaneswari G., gave the welcoming speech before introducing the Board members. The members received a detailed report on the School's academic programmes and all of the department's academic activities that were carried out in accordance with the University's academic calendar.

The BOS meeting's resolutions from the 27th of October 2021 were examined. It was stated how all undergraduate and graduate schools should have their pedagogy and assessment practices revised. Following a brief evaluation, the agenda items were brought up for discussion, and the following resolutions were approved. Members gave their approval to the BOS meeting minutes

Agenda:

- Updating the course contents for the following courses for MBA & BBA
 - SBAA6101 Tally Lab
 - SBAA6201 SPSS Lab
 - SBAA6301 MS Office Lab
 - SBAA1304 Business Taxation
 - SBAA1601 Research Methodology
- Inclusion of guidelines and rubrics requirements for mini project and professional training for the undergraduate and postgraduate students.
- Introduction of New Elective Course in Marketing - Omni channel Marketing; Human Resource –Emmotional Intelligence; Operations – Innovations and R&D Management and Finance – Marketing of Financial of Financial Services for MBA Students.
- Introduction of new elective course for B.com General – ‘Auctorial Science’
- To review the action taken for the approvals and suggestions made in 27th October, 2021 meeting.

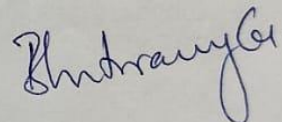
Minutes:

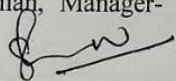
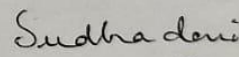
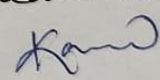
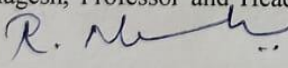
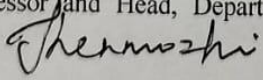
- The senior faculty members of the School of Management Studies attended the meeting and interacted with the expert members.
- The members had a brainstorming discussion and interaction among themselves. After discussion, fruitful suggestions were incorporated appropriately in the revision of the course content of SBAA6101 Tally Lab, SBAA6201 SPSS Lab, SBAA6301 MS Office Lab, SBAA1304 Business Taxation, and SBAA1601 Research Methodology from the academic year 2023-24.
- The updates made in the above courses were well-received by all of the external members. They also agreed to implement new courses in the electives offered for MBA students Marketing - Omni channel Marketing; Human Resource –Emotional Intelligence; Operations – Innovations and R&D Management and Finance – Marketing of Financial Services. Introduction of new elective – ‘Auctorial Science’- Actuarial Practices, Investment and Finance, Life Insurance & General Insurance for B.Com General was accepted by the members as it was considered essential for achieving the programe objectives.
- The requirements for the execution of a Mini-Project by Postgraduate students and also attending Professional Training sessions by Undergraduate students on completion of their 2nd and 5th semester respectively has been discussed in detail. The pattern of assessment and evaluation of internships and project work was reviewed.

The vote of thanks to the Chair was proposed by the Dean and the meeting concluded fruitfully.

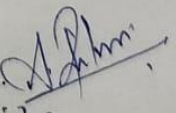
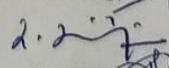
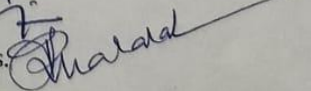
Members Present:

Convener: Dr. Bhuvaneswari G, HOD, School of Management Studies.

**External Members:**

1. Mr. K. Subramanian, Manager- Human Resources Sundaram Fasteners Limited (TVS Group), Chennai 
2. Ms. E. Sudhadevi General Manager Freight Consolidators (Madras) Pvt.LTD., 
3. CA.A.B.Kannan, Chartered Accountant,Alamelu Associates, Gopalapuram, Chennai 
4. Dr R Magesh, Professor and Head, Department of Management Studies,Anna University, Chennai. 
5. Dr.Thenmozhi, Professor and Head, Department of Management Studies University of Madras, Chennai. 

Internal Members

1. Dr. A.Palani, Head of the Department, School of Management Studies. 
2. Dr.R.Tamilselvan, Professor, School of Management Studies. 
3. Dr.Kalailakshmi T R, Associate Professor, School of Management Studies. 

SBAA6101	TALLY LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

SUGGESTED LIST OF EXPERIMENTS

1. Introduction to Tally
2. Creation, Alteration and Deletion of Company
3. Creation/Alteration of Multiple Ledgers/Groups
4. Preparation of Trial Balance
5. Preparation of Profit And Loss Account and Balance sheet - Ledger Balances
6. Preparation of Profit And Loss Account and Balance sheet - Accounting Vouchers
7. Inventory Vouchers
8. Cost Category and Centres
9. Payroll Processing
10. GST

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Apply accounting systems in the business using Tally Package.

CO2 - Record financial transactions of business.

CO3 - Prepare financial statements to assess the profitability and solvency of the firm.

CO4 - Develop cost centres and cost categories.

CO5 - Manage payroll processing and accounting.

CO6 - Recommend financial actions by analyzing accounting statements.

 Added Content

SBAA6201	SPSS LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

Course Objectives

1. To understand data, analyze trends, forecast, and plan to drive accurate insight.
2. To help the organization find new opportunities, improve efficiency, and minimize risk.
3. To make smarter decisions and to deliver business results.

SUGGESTED LIST OF EXPERIMENTS

1. Creation and alteration of a file
2. Measure of Central Tendency
3. Measures of Dispersion
4. Result Analysis
5. Investment analysis
6. Frequency analysis - Preparation of charts and diagrams
7. T-Test: Simple T-Test, Paired T-Test, Independent Sample T-Test
8. One way ANOVA
9. Two way ANOVA
10. Regression
11. Correlation - Bi-variate and Multi-variate
12. Rank Correlation
13. Cross tabulation and Chi-square test

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Organize data in SPSS.

CO2 - Choose the right statistical technique for different research questions.

CO3 - Demonstrate the procedure to compute descriptive statistics.

CO4 - Apply inferential statistical tools for hypothesis testing.

CO5 - Interpret output provided by the program.

CO6 - Incorporate results to prepare the research reports.

Added Content

SBAA2501	MS-OFFICE LAB	L	T	P	Credits	Total Marks
		0	0	2	1	100

COURSE OBJECTIVES

- Provide hands-on use of Microsoft Office 2013 applications Word, Excel, Access and PowerPoint
- Create a document in Microsoft Word with formatting that complies with the APA guidelines.
- Write functions in Microsoft Excel to perform basic calculations.
- Create a presentation in Microsoft PowerPoint that is interactive and legible content.

I. MS WORD

Creating Business Documents using the following facilities:

1. Text Manipulations
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, Find & Replace
4. Text Formatting, Paragraph – Indent, Spacing
5. Picture insertion and alignment
6. Page Background

II. MS-EXCEL

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression using the following facilities:

6. Cell Editing
7. Usage of Formulae and Built-in Functions
8. Data Sorting (both number and alphabets)
9. worksheet Preparation
10. Drawing Graphs
11. Tables
12. Shortcut Keys

III. MS-POWER POINT

Creating Business Presentations using following facilities

13. Inserting Tables, Images, texts, Symbols, Clip arts, Pictures, and New Slides
14. Frame movements of the above
15. Preparation of Organization Charts
16. Presentation using Wizards
17. Usage of design templates Slides,
18. Animation, Transition and Adding Sounds to slides

Added Content

SBAA1304	BUSINESS TAXATION	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To make the students to gain Knowledge of the Principles of Indirect Taxation.
- To highlight the students about Customs duty.
- To enable the students to gain knowledge of Goods and Services Tax (GST).

UNIT 1 INTRODUCTION

9 Hrs.

Objectives of Taxation - Canons of Taxation - Tax system in India - : Direct and Indirect Taxes - Meaning and Types –Powers of Union and States to levy taxes – **Determination of tax implication – Income Tax Slabs, Deductions- Tax evasion laws and implications.**

UNIT 2 CENTRAL EXCISE DUTY

9 Hrs.

Classification - Levy and Collection of Excise Duty - Clearance of Excisable goods - Exemption from Excise Duty - Excise and Small Scale Industries - Excise and Exports - Demand, Refund, Rebate of Central Excise Duty - Offences and Penalties - Settlement - Appellate Provisions.

UNIT 3 CUSTOMS DUTY

9 Hrs.

Meaning - Levy and Collection of Customs Duty - Organization of the Customs Department - Officers of the Customs - **Valuation and Administrative aspects of Customs Act 1962.** Powers - Appellate machinery - Infringement of the law - Offences and Penalties - Exemption from Duty - Customs Duty Drawback - Duty Free Zones.

UNIT 4 GST - OVERVIEW AND CONCEPTS

9 Hrs.

Background behind implementing GST - The need for GST- Business impact -Benefits of GST-SGST-CGST and IGST - Taxes covered by GST- Definitions - Scope and Coverage Scope of supply-Levy of tax - Rate Structure -Taxable Events. **Apply for GST Number- a) GST Registration & GST Number, 15-digit GST Identification Number (GSTIN), certificate of registration**

UNIT 5 GST – ASSESSMENT PROCEEDINGS

9 Hrs

Return – Refunds – Input Tax Credit – Reverse charge Mechanism, Transitional Provisions composition under GST – **Procedural Compliance under GST – Provisions related to Electronic commerce related to GST amendments** – Administrative structure of GST – Officers as per CGST Act – Officers as per SGST Act – Jurisdiction – Appointment Powers.

Max.45 Hrs.

COURSE OUTCOMES

- CO1 - Enable to know about the Tax system in India.
CO2 - Explain the levy, collection methods, offences, penalties and settlement of Central Excise Duty.
CO3 - Enlighten about the customs duty levy & amp; collections, exemptions offences and penalties etc.
CO4 - Know about the concepts of GST in India.
CO5 - Understand the provisions relating to GST.
CO6 - Describe the procedure of appointment and powers of the officers of GST.

TEXT / REFERENCE BOOKS

1. V.S.Daty-GST-Input Tax Credit-Taxmann Publishers. 2nd Edition.
2. Swetha Jain GST Law & Practice Taxmann Publishers.
3. C.A.Anurag Pandey Law & Practice of GST- Sumedha Publication House.
4. Dr.Vandana Banger- Beginner's - Guide Aadhyaya Prakashan Publishers.
5. Dr.M.Govindarajan-A Practical Guide - Centax Publishers.

Added Content

SBAA1601	RESEARCH METHODOLOGY	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the concepts of research.
- To provide an insight into the techniques of research.
- To learn the requisites of writing a research report.

UNIT 1 INTRODUCTION

9 Hrs.

Definition of Research – Objectives – Characteristics – Methods of Research – Concept of theory, empiricism, deductive and inductive theory. Characteristics of scientific method – Understanding the language of research – Concept, Construct, Definition, Variable – Relevance of Research in Decision making in various functional areas of management

UNIT 2 RESEARCH PROCESS

9 Hrs.

Formulation of Research problem – Literature survey developing Hypothesis – Research Design and Types – Determination of sampling plan – collection of data – Analysis of Data – Testing of Hypothesis – Scale Validity and Reliability. – Theory of Measurement.

UNIT 3 SAMPLING METHODS

9 Hrs.

Methods - Merits & Demerits - Sample size and its determination - Collection of Data (Methods, Merits and Limitations) - Designing of a Questionnaire - Types Construction Procedure - Questionnaire Vs Schedule.

UNIT 4 DATA ANALYSIS

9 Hrs.

Editing and Coding of Data - Classification and usefulness of Statistical tools - Hypothesis Testing - Tabulation -Significance and Guidelines - Types of Tables and Diagrams used in Research.

UNIT 5 RESEARCH REPORT

9 Hrs.

Research Report – Types – Mechanics in writing report precautions – Structure of a report – appendix – bibliography – Executive Summary – Briefing – Evaluation of Research report – Ethics in Research – Plagiarism – Meaning – Definition – Types of Plagiarism

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Define research process.
- CO2 - Describe measurement scales and instruments.
- CO3 - Explain the various data sources.
- CO4 - Analyze different sampling techniques.
- CO5 - Interpret data analysis.
- CO6 - Design a research report.

TEXT / REFERENCE BOOKS

1. Kothari K.C., Research Methodology, 4th Edition, New age publications, 2019.
2. Pannerselvam, Research Methodology, 2nd Edition, Prentice Hall Inc, 2014.
3. Dr.Tripathi P.C, Research Methodology in Social Science, sultan Chand & Sons, 7th Revised Edition, 2014.
4. P.Saravanel, Research Methodology, KitabMahal, New Delhi, 2015.

Added Content

SBAA7042	OMNICHANNEL MARKETING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- Develop familiarity with the major forms of Omni channel organizational structures and the benefits and challenges associated with adopting each Omni channel approach.
- Understand the role played by interactive and online retail marketing in delivering Omni channel strategies via online and mobile channels.
- Develop an awareness of how integrating technologies into retailers' operational strategies facilitates their ability to deliver Omni channel retailing

UNIT- I: INTRODUCTION

Evolution and Economic Impact of Omni channel Retailing - Contemporary Omni channel Business Models - Trends Shaping the Development of Omni channel Retailing - Strengths and Limitations of Specific Retail Channels - Physical Retail Channels - Direct Marketing and Direct Selling Retail –Channels - Electronic Retailing Channel.

UNIT-II: OMNICHANNEL RETAILING CONSUMER

Theories of Omni channel Search and Purchase Behaviors - Omni channel Consumer Segmentation Schemes - The Omni channel Shopping Experience

UNIT-III: OMNICHANNEL RETAIL STRATEGIES

Implementing Integrated Strategies Among Channels: Benefits and Challenges -Technology Enablers of Omni channel Strategies - Product, Price, Distribution/Fulfillment, Promotion, Social Media Marketing, and Email Marketing with regard to Omni channel Retailing - Customer Relationship Management

UNIT-IV: TECHNOLOGY SOLUTIONS AND OMNICHANNEL RETAILING

Online and Mobile Communications – Omni channel Customer Service Delivery - Social and Regulatory Issues – Omni channel Fulfillment and Supply Chain Challenges and Solutions

UNIT-V: CHANNEL TYPES IN MARKETING

Types of channels and their characteristics, - effects of Omni channel marketing on consumer behavior, - advantages and challenges while shifting to Omni channel marketing.

COURSE OUTCOMES:

- CO1 – Understand the role played by customer relationship management in Omni channel strategy execution.
CO2 - Develop an awareness of how integrating technologies into retailers' operational strategies.
CO3 - Be familiar with the elements of an Omni channel retail service and fulfillment strategies.
CO4 - Be familiar with social and regulatory issues facing Omni channel retailers.
CO5 - Be familiar with the elements of an Omni channel retail supply chain strategy

TEXT BOOK/ REFERENCE:

- Cardinali MG., Retail ibrido, Milano, Egea 2018.
- Fornari D., Trade marketing e Sales management, Egea 2018.
- Giannasi M., Casarin F., Philosophy of Marketing. The new realist approach, Abingdon, Routledge 2022 (available from 28 September 2021).
- Stalberg M., Maila V., eds, Multichannel marketing ecosystems, London, Kogan Page, 2014.
- Massara F., Customer journey nello spazio di vendita : governare il flusso della comunicazione, Milano, Egea, 2016.

SBAA7043	EMOTIONAL INTELLIGENCE	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- Introduce the concept of emotional intelligence, its models and components.
- Understand the significance of emotional intelligence in self-growth and building effective relationships.
- Identify the measures of emotional intelligence.

UNIT- I Fundamentals of Emotional Intelligence

Nature and Significance - Models of emotional intelligence: Ability, Trait and Mixed - Building blocks of emotional intelligence: self-awareness, self-management, social awareness, and relationship management

UNIT- II Personal Competence

Self-Awareness: Observing and recognizing one's own feelings, Knowing one's strengths and areas of development - Self Management: Managing emotions, anxiety, fear, and anger.

UNIT- III Social Competence

Social Awareness: Others' Perspectives, Empathy and Compassion - Relationship Management: Effective communication, Collaboration, Teamwork, and Conflict management

UNIT-IV Measuring Emotional Intelligence & Behavioural EQ

Initial Self-Assessment on EI Elements (Internal) - 360 degree Assessment Map - EI Behavioural Test (External) - Behavioural EQ - Measuring Behaviour EQ - DISC Test -Role Play on DISC Behaviour Identification

UNIT - V Interpersonal and Intrapersonal Awareness

Interpersonal Awareness Introduction - Interpersonal Management - Managing Interpersonal Relationships, Flexibility, Flexibility and success - Problem Solving – meaning, scientific method of problem solving, development of problem solving ability

COURSE OUTCOMES

- Self-Awareness, Self-Management, Social Awareness & Relationship Management.
- Discover personal competence and techniques of building emotional intelligence.
- Gain insights into establishing positive relationships.

REFERENCE:

- Bar-On, R., & Parker, (2000). The handbook of emotional intelligence. San Francisco, California: Jossey Bros.
- Goleman, D. (2005). Emotional Intelligence. New York: Bantam Book.
- Sternberg, R. J. (Ed.). (2000). Handbook of intelligence. Cambridge University Press.
- HBR's 10 Must Reads on Emotional Intelligence (2015)



New Course

SBAA7044	INNOVATIONS AND R&D MANAGEMENT	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

- To understand the managerial aspects of Innovation functions
- To appreciate the Research & Development in management
- To evaluate the financial aspects of R&D projects

UNIT I Introduction & Managerial aspects of Innovation function

Introduction, Components of Innovation, Types of Innovations, Models of Innovation Processes, Evolution and characteristics of Innovation Management, Key drivers of Innovation, Factors influencing Innovation, Organizing for Innovation, Factors influencing organizational design, Developing Innovation Strategy, Characteristics of creative of creative organization.

UNIT II Research and Development Management

Introduction, Meaning, Objectives, Significance, Classification of R&D according to R&D type, process phase, measurement level, purpose of measurement and measurement perspective. Technology development approaches, Performance of R&D management in Indian scenario.

UNIT III Financial Evaluation of R&D Projects

Introduction, Cost effectiveness of R&D, R&D financial forecasts, Project selection, Evaluating R&D ventures, Conflicting views of managers. Allocation of resources, R&D programme planning and control. Project management, Project Planning and Control Techniques.

UNIT IV Organization R&D and innovation,

HRM issues in innovation and R&D, Leadership and R&D management, Organization Design and structure of R&D, R&D Project Management, Measurement, Evaluation and assessment of R&D

UNIT V National R&D infrastructure and Institutional Framework,

Fiscal and other incentives and Promotional /Support measures, Industry, Institutions and government cooperations. Other important issues in R&D management, Commercialization of R&D.

COURSE OUTCOMES:

- CO1 –Describe fundamental concepts in innovation and R&D
- CO2-Explain the basic project management terms and tools.
- CO3-Describe different types of product development processes
- CO4-Apply different methods and tools for efficient product development work
- CO5- Describe the prerequisites for innovation work and their implications on the strategic and operative levels

REFERENCE:

- White, THE MANAGEMENT OF TECHNOLOGY AND INNOVATION-A STRATEGIC APPROACH, Cengage Publication
- S Moika, INNOVATION MANAGEMENT, Sage Publication
- C.K Prahalad & M.S. Krishnan, THE NEW AGE OF INNOVATION, Tata McGraw Hill Education Pvt. Ltd. New Delhi 2008.



New Course

SBAA7041	MARKETING OF FINANCIAL SERVICES	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

. To get the students conceptually clarified and getting them being acquainted with applications of the marketing concepts and strategies to services.

UNIT- I Introduction to Services:

Meaning, Definition, Features and Classification of Services, Products Vs. Services; Economic Development, Evolution & Growth of Service Sector in India; Services Marketing Elements; Services Marketing Triangle; Strategic Planning; Factors Stimulating the Transformation of service economy.

UNIT-II Services Marketing Planning:

Service Marketing Research; Service Marketing Planning, Market Segmentation (STP) and Positioning; Consumer Behaviour, Customer 35 Expectations, and Perception; Managing Demand of Services; Service Encounter Management; Strategic Services Marketing and Developing Service Competitive Advantage (SCA).

UNIT-III Services Marketing Strategies :

GAP Model and Service Quality Management; Service Expectations and Service Product Planning, Blue Printing and Interactive Marketing; Pricing of Services; Customer Education and Promotion of Services; Service Location and Placement of Services; Internal and External Marketing.

UNIT-IV Customer Relationship Management:

Managing People, Process and Physical Evidence; Basics of Customer Relationship Management-Understanding Customers Relationship, Services Recovery and Managing Customer Waiting Lines and Reservations.

UNIT-V Marketing of Banking Services

Marketing of Banking Services – Banking Products and Services; Distribution, Pricing and Promotion Strategy for Banking Services; Attracting and Retaining bank customers; Marketing Strategy of Credit Cards, Debit Cards, Saving Accounts and Different Types of Loans, Barter Card.

COURSE OUTCOMES:

- CO1 – Understanding the role of digital marketing in business.
- CO2 - Describe the fundamentals of digital marketing.
- CO3 – Analyzing the implementation of online advertising in marketing
- CO4 - Describing the implementation of social media marketing in business
- CO5 – Discussing the role of Search engine optimization in business..
- CO6 – Implementation of Digital marketing communication skills in real time business.

TEXT BOOK/ REFERENCE:

1. Lovelock, C., "Services Marketing", Pearson Education Inc, New Delhi.
2. Zethimal, V. A., and Bitner, M. J., "Services Marketing", Tata McGraw Hill, New Delhi.
3. Shajahan, S., "Services Marketing", Himalayan Publishing House, New Delhi.
4. Rao, R., "Services Marketing", Pearson Education Inc, New Delhi.
5. Jha, S. M., "Services Marketing", Excel Book, New Delhi.

SBAA3020	ACTUARIAL PRACTICES	L	T	P	Credits	Total Marks
		4	0	0	4	100

OBJECTIVES

1. To understand fundamental of actuarial science and practice
2. To provides the essential knowledge of risk management techniques.
3. To know actuarial design and its application.

Unit-1 Introduction

12 Hrs

Actuarial Science- Meaning- Functions- - Stakeholders -Client identification- Difference between exhibit responsibility and decision making- Contingent events- Stakeholders' needs – Providers benefits- types of social security benefits and financial products- Principles of Insurance and pension related to the benefits and products- Importance of Appropriate determination of financial products-Actuarial Control Cycle-meaning- purpose and components-Uses

Unit-2 Risk Management

12 Hrs

Meaning-Process- Risk and uncertainty- Type – Systematic and Diversifiable risk- Role and responsibilities of Stakeholders- Risk Appetite and Attainment of Efficiency- Risk identification and classification - Techniques to identifies risk association with financial products and providers- Risk measurement and monitoring - Scenario analysis, stress-testing and stochastic modelling- Principle of pooling risks -Responses to risk- methods of risk acceptance, rejection, transfer and management for stakeholders.

Unit-3 Capital Management and Monitoring

12 Hrs

Concept of Risk and Capital management- Implication of risk for capital requirement, benefits- Risk-based capital and measures of capital needs- Implications of the regulatory environment- Economic balance sheet- Merits- Determine the risk-based capital requirements of a provider of benefits on contingent events- Internal models for assessment of economic and regulatory capital requirements-

Unit-4 Actuarial Design

12 Hrs

Contract design- factors -for financial products -parties involve - the risk appetite or risk aversion - the regulatory environment - the level and form of benefits -options or guarantees -benefits payable on discontinuance or transfer of rights -method of financing- administrative issues -Data -ethical and regulatory issues with personal data - determining values for assets, future benefits and future funding requirements- grouping of data to achieve the optimal level of homogeneity

Unit-5 Actuarial Application

12 Hrs

Modelling- pricing or setting future financing strategies-risk management-Assumption setting- Mortality and morbidity- occupation -nutrition -housing -climate/geography -education- genetics- Expenses- Developing the cost and the price- Investment management- Provisioning- Relationship between assets and liabilities - determining the actual results- Reporting actual results- Insolvency and closure

COURSE OUTCOMES

Max. 45Hrs

On completion of the course, student will be able to

- CO1 - Understand the emerging structure of Actuarial Science in India.
- CO2 - Describe the concept of actuarial science
- CO3 - Capable of determine the risk and its management.
- CO4 - Distinguish various types of actuarial products.
- CO5 - Comprehend the various steps involved in actuarial design.
- CO6 - Knowledge on real life application of actuarial science.

Reference:

1. Practical Risk Theory for Actuaries (Chapman & Hall/CRC Monographs on Statistics and Applied Probability) -C.D. Daykin , Martti Pesonen.
2. Actuarial Science - An Elementary Manual- Ninian Glen.
3. Understanding Actuarial Management: The Actuarial Control Cycle- Clare Bellis, Richard Lyon, Stuart Klugman & John Shepherd

New Course

SBAA3021	INVESTMENT AND FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

Course objectives:

1. To impart knowledge of the financial environment in the India and other jurisdictions; the principles of actuarial practice
2. Understand the more complex aspects of actuarial practice within investment Management in particular being able to show a reasoned and appropriate balance of risk and reward.
3. To apply the principles of actuarial practice to the selection and management of investments under complex scenarios.

Unit 1 Framework for Investment Management,

12 Hrs.

Aspect of corporate finance - the financial markets in the developed and emerging economies, including-public and private market assets - over the counter and exchange traded derivatives - the historic behaviour of major asset classes and market indices - the key domestic and global influences over the economic and capital markets environment in India and other jurisdictions from - global economic trends Central Banks- government policy - market regulation - regulatory capital requirements

Unit 2 Principles and Objectives of Investment Management

12 Hrs.

Factors influencing investment strategy, and analyse the investment needs of an investor - the particular liability characteristics, investment requirements and the influence of the regulatory environment (including capital requirements) on the investment policies of the following institutions - a life insurance company transacting with-profits, non-profit or unit-linked business - a non-life insurance company –

Unit 3 Pension and Hedge Fund

12 Hrs.

Definition- benefit pension fund - a defined contribution pension fund - an endowment, charity or other fund - a bank, hedge fund or other proprietary investor - other unconstrained investors, including a sovereign wealth fund

Unit 4 Management and Risk Control for an Investment Manager

12 Hrs.

Portfolio management the principal approaches and techniques in investment portfolio management - active management and trading approaches, both within and across asset classes, and over different time horizons - passive management and quasi-passive management including factor-based approaches - investment risk control techniques and risk-based portfolio construction approaches

Unit 5 Derivative based strategies

12 Hrs.

Financial derivatives -uses for risk taking or for risk mitigation - liability benchmark or replicating portfolio can be used as part of an investor's investment strategy- the impact of technology on investment management, including - trading in derivative, equity and bond markets - product development.

COURSE OUTCOMES

- CO1 - Understand the emerging structure of framework for investment management
- CO2 - Describe the concept of financial futures contracts and hedge
- CO3 - Understanding various investment products and its application
- CO4 - Compare the approaches by which the principles are applied in practices
- CO5 - Application of hedging strategies using pension fund
- CO6 - Recommend coherent solutions and courses of action in relation to the overall management of investments.

REFERENCE

1. Investment Management - Dr. L. Natarajan Margham publication
2. Financial Markets & Services - Dr. L. Natarajan Margham publications
3. Financial Services - B. Santhanam Margham publications

SBAA3022	LIFE INSURANCE & GENERAL INSURANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

1. To provide comprehensive understanding of market and business environment for insurance products.
2. To impart understanding the principles and techniques of actuarial management and control.
3. To improve decision making skills on the economic uncertainties and associated risks that underlie insurance business.

Unit-1 Life insurance products and general business environment

12 Hrs.

Insurance- Meaning- types- principal terms used in life and general insurance- Assessment insurance products- purpose and key risks for the insurer- effect of the general business environment on insurance business -propensity of consumers to purchase products- local culture- methods of sale - types of expenses and commissions-inflation - economic environment -legal environment - regulatory environment - taxation regime -professional guidance

Unit-2 Product Design and Specific Features

12 Hrs.

Life and General insurance product design- factors -premiums, benefits and charges- relative merits of different product designs- methods of distributing profits - uses of asset shares -principles of unit pricing for internal unit-linked funds -discontinuance and alteration - principles of setting discontinuance and alteration terms – calculation of surrender values and alteration terms for conventional without-profits contracts using reserves or by equating policy values.

Unit- 3 Risks and Risk Management

12 Hrs.

Source of risk to a life insurance and general insurance company -Policy - Mortality rates-Investment performance- Expenses- Persistency- Risk Management technique - Reinsurance- concept -Advantages- Underwriting – concept-purpose- Asset-Liability matching - other ways of managing the risks - policy data checks - choice of with-profits bonus method -capital management - expense control - policy retention activity - management of new business mix and volumes - management of options - systematic risk assessment and management strategies

Unit- 4 Models and Valuation

12 Hrs.

Stochastic and Deterministic approaches- use of sensitivity analysis- pricing products - developing investment strategy -projecting solvency -calculating embedded value- methods used for determining the cost of options and guarantees- cost of simple mortality options- supervisory reserves and solvency capital-valuation of assets- passive and active valuation approaches

Unit-5 Monitoring Experience and Setting Assumptions

12 Hrs.

Principles of setting assumptions for life and general insurance business- pricing insurance contract- determining liabilities- embedded value- Relevance of experience monitoring-Importance- Analysis of surplus or profit- proposals and recommendations with justification.

Max 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the emerging structure of life insurance in India.
- CO2 - Describe the concept and importance of life insurance.
- CO3 - Capable of distinguish various product of insurance.
- CO4 - Understand the importance of risk management using insurance products.
- CO5 - Comprehend the knowledge on insurance model and valuation.
- CO6 - Enhance skills on real life application of insurance.

Books Reference:

1. Actuaries' Survival Guide: How to Succeed in One of the Most Desirable Professions- Fred Szabo
2. Life, Death and Money: Actuaries and the Development of Social and Financial Markets-Derek Renn.
3. General Insurance Flashcards Concepts, Definitions, Terminology, Principles- Ana Centurion (2019)

New Course		L	T	P	Credits	Total Marks
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SBAA3023	RISK MODELLING & SURVIVAL ANALYSIS	4	0	0	4	100
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OBJECTIVES

1. To provide a grounding in mathematical and statistical modelling techniques.
2. To provide comprehensive understanding the uses of mathematical models in actuarial work
3. To develop understating of stochastic processes and survival models and their application.

Unit-1 Risk Management

12 Hrs.

Risk Management Process-Identification Loss exposures-Analyzing Loss exposures-Objectives of Risk Management-Select the Appropriate Risk Management Technique- Implement and Monitor the Risk Management Program-Risk Management by Individuals and Corporations-Risk Management objectives-Need for a Rationale for Risk Management in Organizations- Understanding the cost of Risk-Individual Risk Management and the Cost of Risk-Risk Management and Societal Welfare.

Unit-2 Advanced Issues in Risk Management

12 Hrs.

The Changing Scope of Risk Management-Insurance Market Dynamics-Loss Forecasting-Financial Analysis in Risk Management --Decision Making- Other Risk Management Tools

Unit-3 Insurance Risk and Insurance

12 Hrs.

Definition and Basic Characteristics of Insurance-Requirements of an Insurable Risk-Adverse Selection and Insurance-Insurance vs. Gambling Insurance vs. Hedging- Types of Insurance-Essentials of Insurance Contracts. **Indian Insurance Industry** -Historical Framework of Insurance, Insurance sector Reforms in India-Liberalization of Insurance Markets-Major players of Insurance.

Unit- 4 Survival models

12 Hrs.

Explain concept of survival models- distribution and density functions- random future lifetime, the survival function, need of survival analysis, censoring: left censoring, right censoring, interval censoring, random censoring, times censoring, order censoring, hybrid censoring-mortality protection.

Unit- 5 Machine learning

12 Hrs.

Elementary principles of machine learning- Application- bias/variance trade-off and its relationship with model complexity- Use cross-validation to evaluate models on unseen data, and to estimate hyper-parameters- parameterized models- regularization - Use software to apply supervised learning techniques, to solve regression and classification problems -ROC curve and confusion matrix - Apply unsupervised learning techniques (principal component analysis, K-means

Max. 60 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

1. Understand the emerging trend of risk modelling.
2. Describe the concept of risk modelling and survival analysis
3. Capable of determine the risk and its management.
4. Distinguish various tools for risk modelling and survival analysis.
5. Understanding factors of risk modelling and survival analysis.
6. Capable of developing new risk model as per user requirement

Reference:

1. Probability for Risk Management-Hassett Donald Matthew J, Stewart
2. Regression Modeling with Actuarial and Financial Applications (International Series on Actuarial Science)- Edward W. Frees
3. Practical Risk Theory for Actuaries (Chapman & Hall/CRC Monographs on Statistics and Applied Probability)- C.D. Daykin , Martti Pesonen

SCHOOL OF MANAGEMENT STUDIES

Date: 25.11.2022

Time: 9.30 AM

MINUTES OF THE BOARD OF STUDIES MEETING

The Board of Studies Meeting for School of Management Studies was convened on 25.11.2022 at 9.30 AM.

The Dean, Dr. Bhuvaneswari G., gave the welcoming speech before introducing the Board members. The members received a detailed report on the School's academic programmes and all of the department's academic activities that were carried out in accordance with the University's academic calendar.

The BOS meeting's resolutions from the 10 th March 2022 were examined. It was stated how all undergraduate and graduate schools should have their pedagogy and assessment practices revised. Following a brief evaluation, the agenda items were brought up for discussion, and the following resolutions were approved. Members gave their approval to the BOS meeting minutes.

Agenda:

- Updating the course contents for the following courses for B.Com General and B.Com Financial Accounting
 - SBAA1402 Company Law
 - SBAA1404 Income Tax and Practice
 - SBAA2501 MS Office Lab
 - SFA1202 Principles of Accounting
 - SFA1401 Advanced Financial Accounting
 - SFA1501 Corporate Accounting
- To discuss about course modifications in 2019 Regulations
- Introduction of New Course – 'Digital Marketing' and 'Marketing of Analytics' for BBA students and B.com Financial Accounting – 'Enterprise law' & 'Industrial Law'
- To discuss about course shuffling in 2019 Regulations
- Inclusion of functional and non-functional course in the curriculum.
- To approve the inclusion of case studies for the PG students.
- To approve the revision of all courses as per the New Education Policy for B.Com , B.B.A and B.Com F.A with respect to Honors degree programs.

Minutes

- The syllabus revision was done for MBA.
- The syllabus was sent well in advance to the academic experts who were absent and their valuable suggestions were incorporated in the syllabus.
- The Dean, Dr. Bhuvaneswari G briefly gave introduction about the school from its inception and the various courses being offered. The HOD further described the process of syllabus revision by enumerating the various steps that were adopted in framing the new syllabus.
- The contents of the syllabus for each subject was discussed in detail and taking into consideration the relevance to the latest technologies.
- A new syllabus for a total of 21 theory papers, 3 practical papers, 1 mini project and a final project had been prepared for MBA programme and placed before the panel for their approval.
- The members welcomed the inclusion of various functional and non-functional courses in the curriculum.
- The members had a brainstorming discussion and interaction among themselves. After discussion, fruitful suggestions were incorporated appropriately in the revision of the course content of - SBAA1402 Company Law ;SBAA1404 Income Tax and Practice; SBAA2501 MS Office Lab ;SFA1202 Principles of Accounting ;SFA1401 Advanced Financial Accounting; SFA1501 Corporate Accounting from the academic year 2023-24.
- Introducing two new courses supporting B.com Financial Accounting – Enterprise law & Industrial Law was also accepted by the board. New Course – ‘Digital Marketing’ and ‘Marketing of Analytics for BBA students as they were essential for achieving the programme objectives was also accepted by the board.
- Including case study in each course for the PG students was approved by the board members.
- As per the New Education Policy the four year course B.Com Honors , B.B.A Honors , B.Com F.A Honors U.G degree course inclusion was discussed .
- A new syllabus for UG B.COM Honors 4 Year Program with 39 courses and 160 credits was placed before the panel for their approval.
- A new syllabus for UG B.B.A Honors 4 Year Program with 39 courses and 160 credits was placed before the panel for their approval.
- The contents of the syllabus for each subject was discussed in detail and taking into consideration the relevance to the requirement of the New Education Policy .
- It was also planned to offer Minors degree for B.Com and B.B.A with disciplines like Banking, Global Business ,Human Resources, Environmental Management, Retailing , Entrepreneurship .
- A detailed syllabus of the minor degree program was discussed with the members .
- The BOS Experts appreciated the content as well as the depth of the syllabi in the curriculum.

The vote of thanks to the Chair was proposed by the Dean and the meeting concluded fruitfully.

Members Present:

Convener: Dr. Bhuvaneswari G, HOD, School of Management Studies.

Bhuvaneswari G.

External Members:

1. Mr. K. Subramanian, Manager- Human Resources Sundaram Fasteners Limited (TVS Group),

Chennai

K. Subramanian

2. Ms. E. Sudhadevi General Manager Freight Consolidators (Madras) Pvt.LTD.,

Sudhadevi

3. CA.A.B.Kannan, Chartered Accountant,Alamelu Associates, Gopalapuram, Chennai

Kannan

4. Dr R Magesh, Professor and Head, Department of Management Studies,Anna University,

Chennai.

R. Magesh

5. Dr.Thenmozhi, Professor and Head, Department of Management Studies University of Madras,

Chennai.

Thenmozhi

Internal Members

1. Dr. A.Palani, Head of the Department, School of Management Studies.

A. Palani

2. Dr.R.Tamilselvan,Professor, School of Management Studies.

R. Tamilselvan

3. Dr.Kalailakshmi T R, Associate Professor, School of Management Studies.

Kalailakshmi T R

SBAA1402	COMPANY LAW	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the laws related with corporate.
- To make the students aware on the recent amendments to Companies Act.

UNIT 1 JOINT STOCK COMPANY

9 Hrs.

Meaning - Kinds Of Companies - Formation- Incorporation - Memorandum Of Association - Contents And Alteration - Doctrine Of Ultra Vires - Articles Of Association - Contents - Distinction Between The Two - Doctrine Of Indoor Management - Prospectus - Contents - Statements In Lieu Of Prospectus.

UNIT 2 SHARE CAPITAL, DEBENTURES AND ACCEPTANCE OF DEPOSITS

9 Hrs.

Meaning of Shares - Kinds of Shares- Voting rights - Issue of shares at a Premium and Discount – Alteration & reduction of share capital - Partly paid shares - Transfer and transmission of shares Bonus Shares - Rights shares - Sweat Equity Shares - Debentures – Meaning, Types.- Distinction between shares & debentures – Consideration for issue of debentures – Acceptance of deposits – Meaning of deposits – Requirements and restrictions for accepting deposits – punishment for contravention – Meaning and Notice of charge – Registration and Satisfaction of charge – Penal provisions in case of default.

UNIT 3 MANAGERIAL PERSONNEL

9 Hrs.

Directors- legal position - appointment, removal, rights, duties and powers - qualification -Women Directors Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

UNIT 4 MEETING AND RESOLUTION

9 Hrs.

Meeting- Statutory Meeting- Annual General Meeting- Extra ordinary General Meeting- Notice of Meeting-Quorum-Proxy- Board of Directors Meeting-Committee-Types of Committee - Audit Committee-Stake Holders Relationship Committee-Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

UNIT 5 WINDING UP OF COMPANY

9 Hrs.

Modes of Winding up - Winding up by the Court - Voluntary Winding up – Types - Members Voluntary Winding up - Creditors Voluntary Winding up - National Company Law Appellate Tribunal. National Company Law Tribunal (NCLT) – CSR & Corporate Governance.

COURSE OUTCOMES

Added

- CO1 - Demonstrate comprehensive knowledge on company law.
- CO2 - Describe the features of Joint Stock Company.
- CO3 - Identify the essential documents of the companies.
- CO4 - Examine the rights, duties and legal position of managerial personnel of companies.
- CO5- Evaluate the importance of meetings and Resolutions.
- CO6 - Elaborate the procedures for winding up of companies.

Content

TEXT / REFERENCE BOOKS

1. Kapoor N.D., Business Laws, Sulthan Chand and Sons, New Delhi, 30th Edition, 2019.
2. Sreenivasan M.R. Business Laws, Margam Publications, Chennai, 2012.
3. Avatar Singh, Company Law, Eastern book Co, 17th Edition, 2018.
4. Gogna P.P.S., Text Book of Company Law, S.Chand & Co, 11th Edition, 2016.

Max.45 Hrs.

SBAA1404	INCOME TAX LAW AND PRACTICE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the provisions of Income Tax Act.
- To create awareness on Tax Assessment Procedures.
- To know about Tax Planning.

UNIT1 INTRODUCTION

9Hrs.

Meaning of Income - Canons of taxation and the Income tax act - Important definitions under the income tax act - scope of total income - residential status – **concepts of previous year and assessment year – basis of charge & rates of tax** - income exempt from tax.

UNIT2 INCOME FROM SALARY

9Hrs.

Definition-Allowances- Valuation of perquisites- Deductions from Salary- Gratuity- Pension-Commutation of Pension- Leave Salary-Profits in lieu of Salary-Provident Funds-Deductions under Sec.80.

UNIT3 INCOME FROM HOUSE PROPERTY AND BUSINESS OR PROFESSION

9Hrs.

Income from house property - definition of annual value - deductions from annual value - computation under different circumstances. Income from business or profession - Allowable and not allowable expenses-General deductions - principles - Computation of income from business or profession (Excluding Provision relating to depreciation).

UNIT4 INCOME FROM CAPITAL GAINS AND OTHER SOURCES

9Hrs.

Income under capital gains - short term, long - term capital gains -Exempted capital gains - Computation of capital gains. Income from other sources - as a residuary head of income - their computation - grossing up - deductions in computing income under this head and other related provisions.

UNIT5 CLUBBING OF INCOME

9Hrs.

Clubbing of income- set off - carry forward and set off - Permissible deductions from gross total income- Sec 80C to Sec 80 U (simple problem only) – **Income of other persons included in Assesses total income – Aggregation of Income – Computation of Total Income & Tax Payable – Advanced Tax, tax deduction at source – Introduction of Tax collected at source – Provision for filing of return of income & self-assessment** - Income Tax Authorities and procedure of assessment income tax – Powers of Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax Officers.

Max.45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the sections and provisions of Income tax Act.
- CO2 - Examine the basic concepts of tax rates, liability, penalties and prosecution.
- CO3 - Distinguish taxable income and income exempted from tax.
- CO4 - Determine the individual status.
- CO5 - Compute individual tax and deductions.
- CO6 - Recognize the opportunities for tax saving.

TEXT / REFERENCE BOOKS

1. T.S.Reddy & Y.Harry Prasad Reddy, Income Tax Law and Practice, Margham Publications.
2. Gaur V.P. & Narang D.B., Income Tax Law and Practice, Kalyani Publishers.
3. Vuinod K Singhania and Kapil Singhania, Direct Taxes, Taxman Allied Services Pvt. Ltd.
4. N. Hariharan, Income Tax Law and Practice, Tata McGraw Hill publishing Co. Ltd, New Delhi.

Added Content

SFA1202 (old)	PRINCIPLES OF ACCOUNTING	L	T	P	Credits	Total Marks
		4	2	0	4	100

Course Objectives:

- To acquire the ability to apply specific Accounting Standards and legislations to different transactions
- To Equip preparation and presentation of financial statements of various business entities.
- To educate various ratios and reading of Financial Statements

UNIT 1 - INVENTORIES AND CONCEPT AND ACCOUNTING OF DEPRECIATION

09 Hrs.

Cost of inventory- Inventory Valuation Techniques and Inventory record keeping-Accounting of Depreciation-Computation Methods-Accounting treatment of depreciation- Change in depreciation methods.

UNIT 2 – SPECIAL ACCOUNTING

09 Hrs.

Sale of goods on approval or return basis – Consignments –Joint Ventures for non-corporate entities - **Royalty accounts.**

UNIT 3 – PARTNERSHIP ACCOUNTS

09 Hrs.

Partnership Accounts - Final Accounts of Partnership Firms - Admission, Retirement and Death of a Partner including Treatment of Goodwill - Introduction to LLPs and Distinction of LLPs from Partnership

UNIT 4 – COMPANY ACCOUNTS

09 Hrs.

Introduction to Company Accounts-Definition of shares and debentures-Issue - forfeiture of shares- re-issue of forfeited shares- Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013

UNIT 5- **BASIC ACCOUNTING RATIOS**

09 Hrs.

Basic Accounting Ratios – Profitability – Current ratio, liquid ratio and cash ratio, Solvency, Liquidity and Turnover

Course Outcomes:

1. Understand the sophisticated financial accounting topics
2. Evaluate financial results through examination of relevant data
3. Describe the main elements of financial accounting information
4. Calculate Goodwill by following different methods in Partnership Accounting during Admission , Retirement and Death of Partners
5. Prepare Final Accounts of a Company ie. Manufacturing, Trading and Profit & Loss Account and Balance Sheet
6. Differentiates various Ratios as Profitability ,Liquidity ,Solvency and Turnover ratios

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma - Practical Accounting - RSN, S.Chand& Co Ltd., New Delhi - 2006
2. Asish.k.Bhattacharyya -Financial Accounting - Prentice Hall of India, New Delhi - 2016
3. P.C.Tulsian -Financial Accounting, , Pearson -New Delhi - 2010
4. CAG.Sekar and CA B.Saravaprasath. - Principles and Practices of Accounting ,Wolters Kluwer, Gurgaon, Hariyana - 2018

Deleted Content

SFA1202 (Revised)	PRINCIPLES OF ACCOUNTING	L	T	P	Credits	Total Marks
		4	2	0	4	100

Course Objectives:

- To acquire the ability to apply specific Accounting Standards and legislations to different transactions
- To Equip preparation and presentation of financial statements of various business entities.
- To educate various ratios and reading of Financial Statements

UNIT 1 - INVENTORIES AND CONCEPT AND ACCOUNTING OF DEPRECIATION

09 Hrs.

Cost of inventory- Inventory Valuation Techniques and Inventory record keeping-Accounting of Depreciation-Computation Methods-Accounting treatment of depreciation- Change in depreciation methods.

UNIT 2 – SPECIAL ACCOUNTING

09 Hrs.

Sale of goods on approval or return basis – Consignments –Joint Ventures for non-corporate entities

UNIT 3 – PARTNERSHIP ACCOUNTS

09 Hrs.

Partnership Accounts - Final Accounts of Partnership Firms - Admission, Retirement and Death of a Partner including Treatment of Goodwill - Introduction to LLPs and Distinction of LLPs from Partnership

UNIT 4 – COMPANY ACCOUNTS

09 Hrs.

Introduction to Company Accounts-Definition of shares and debentures-Issue - forfeiture of shares- re-issue of forfeited shares- Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013

UNIT 5- INTRODUCTION TO ACCOUNTING STANDARDS

09 Hrs.

Introduction , Status and benefits of Accounting Standards – Standards Setting Process-IFRS and Global Standards-Need for convergence with IFRS- Concepts of Ind AS – Carves outs and Carve ins. in Ind AS.

Course Outcomes:

1. Understand the sophisticated financial accounting topics
2. Evaluate financial results through examination of relevant data
3. Describe the main elements of financial accounting information
4. Calculate Goodwill by following different methods in Partnership Accounting during Admission , Retirement and Death of Partners
5. Prepare Final Accounts of a Company ie. Manufacturing, Trading and Profit & Loss Account and Balance Sheet
6. Differentiates various Ratios as Profitability , Liquidity , Solvency and Turnover ratios

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma - Practical Accounting - RSN, S.Chand & Co Ltd., New Delhi - 2006
2. Asish.k.Bhattacharyya - Financial Accounting - Prentice Hall of India, New Delhi - 2016
3. P.C.Tulsian - Financial Accounting, , Pearson -New Delhi - 2010
4. CAG.Sekar and CA B.Saravaprasath. - Principles and Practices of Accounting , Wolters Kluwer, Gurgaon, Hariyana – 2018

 Added Content

SFA1401 (Old)	ADVANCED FINANCIAL ACCOUNTING	L	T	P	Credits	Total Marks
		4	1	0	4	100

Course Objectives:

- To understand Accounting Standards and their application as Mandatory
- To impart the accounting process and to develop skills necessary to evaluate an enterprise's financial position
- To train preparation of Financial statements from incomplete Records

UNIT 1 APPLICATIONS OF ACCOUNTING STANDARDS

09 Hrs.

AS 11: The Effects of Changes in Foreign Exchange Rates AS 12: Accounting for Government Grants AS 13: Accounting for Investments AS 16: Borrowing Costs AS 17: Segment Reporting AS 22: Accounting for Taxes on Income.

UNIT2 COMPANY ACCOUNTS

09 Hrs.

Shares, Kinds of Shares – Stock – Distinction between Stock and Shares, Accounting for Issue of bonus issue and right issue- Under subscription and Over subscription , Calls in arrears and call in advance and interest for the same, Forfeiture and re-issue of shares – Issue of preference shares and redemption -Redemption of debentures.

UNIT 3 ACCOUNTING FOR SPECIAL TRANSACTIONS

09 Hrs.

Hire – purchase system, Definition Hire purchase agreement, accounting treatment of Hire Purchase system – Default and complete and partial repossession and Hire purchase Trading account –Instalment Purchase system, Difference between Hire purchase and Instalment system, Calculation of Interest and accounting of Instalment Sale Transactions.

UNIT 4 SPECIAL TYPE OF ACCOUNTING

09Hrs.

Single Entry system- Salient features, limitations, Distinction between Single entry and Double entry system, Ascertainment of profit in single entry system – Net worth and Conversion methods and Accounting from Incomplete Records.

UNIT 5 PARTNERSHIP ACCOUNTS

09 Hrs.

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; Issues related to accounting in Limited Liability Partnership.

COURSE OUTCOMES:

1. Explain Accounting Standards 12, 13, 16, 17 and 22
2. Discuss accounting for issue of shares
3. Record transactions under Hire purchase and Installment system
4. Prepare financial statements from incomplete records
5. Determine the accounting treatment for amalgamation of partnerships and sale of partnership to company
6. Elaborate the procedure for conversion of partnership into LLP

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma - Practical Accounting - RSN, S.Chand& Co Ltd., New Delhi - 2006
2. CAG.Sekar and CA B.Saravanaprasath - Accounting,. Wolters Kluwer, Gurgaon, Hariyan - 2018
3. T.S Reddy &Dr.A. Murthy - Financial Accounting - Margham Publications – 2012
4. S.N.Maheshwari&S.K.Maheshwari- Advanced Accountancy – Vikas Publishing House Pvt., Ltd., - 2012

Deleted Content

SFA1401 (Revised)	ADVANCED FINANCIAL ACCOUNTING	L	T	P	Credits	Total Marks
		4	1	0	4	100

Course Objectives:

- To understand Accounting Standards and their application as Mandatory
- To impart the accounting process and to develop skills necessary to evaluate an enterprise's financial position
- To train preparation of Financial statements from incomplete Records

UNIT 1 APPLICATIONS OF ACCOUNTING STANDARDS

09 Hrs.

AS 11: The Effects of Changes in Foreign Exchange Rates AS 12: Accounting for Government Grants AS 13: Accounting for Investments AS 16: Borrowing Costs AS 17: Segment Reporting AS 22: Accounting for Taxes on Income.

UNIT2 COMPANY ACCOUNTS

09 Hrs.

Shares, Kinds of Shares – Stock – Distinction between Stock and Shares, Accounting for Issue of bonus issue and right issue- Under subscription and Over subscription, Calls in arrears and call in advance and interest for the same, Forfeiture and re-issue of shares – Issue of preference shares and redemption -Redemption of debentures.

UNIT 3 ACCOUNTING FOR SPECIAL TRANSACTIONS

09 Hrs.

Hire – purchase system, Definition Hire purchase agreement, accounting treatment of Hire Purchase system – Default and complete and partial repossession and Hire purchase Trading account – Instalment Purchase system, Difference between Hire purchase and Instalment system, Calculation of Interest and accounting of Instalment Sale Transactions.

UNIT 4 SPECIAL TYPE OF ACCOUNTING

09Hrs.

Single Entry system- Salient features, limitations, Distinction between Single entry and Double entry system, Ascertainment of profit in single entry system – Net worth and Conversion methods and Accounting from Incomplete Records.

UNIT 5 – APPLICATION OF ACCOUNTING STANDARDS IN AS PER COMPANIES ACT SEC.133 09 Hrs.

Importance and Mandatory Provisions of Accounting Standards- Disclosure of AS Compliance by Level I, II and III Companies.

COURSE OUTCOMES:

1. Explain Accounting Standards 12, 13, 16, 17 and 22
2. Discuss accounting for issue of shares
3. Record transactions under Hire purchase and Installment system
4. Prepare financial statements from incomplete records
5. Determine the accounting treatment for amalgamation of partnerships and sale of partnership to company
6. Elaborate the procedure for conversion of partnership into LLP

TEXT / REFERENCE BOOKS

1. Pillai, Bagavathi and S.Uma - Practical Accounting - RSN, S.Chand& Co Ltd., New Delhi - 2006
2. CAG.Sekar and CA B.Saravanaprasath - Accounting,, Wolters Kluwer, Gurgaon, Hariyan - 2018
3. T.S Reddy &Dr.A. Murthy - Financial Accounting - Margham Publications – 2012
4. S.N.Maheshwari&S.K.Maheshwari- Advanced Accountancy – Vikas Publishing House Pvt., Ltd., - 2012

Added Content

SFA1501 (Old)	Corporate Accounting	L	T	P	Credits	Total Marks
		5	2	0	4	100

Course Objectives:

- To appreciate Accounting standards
- To Impart Company Accounts to understand and appreciate the Provisions of the companies act 2013
- To give them an exposure on Application of Guidance Notes

UNIT 1 -ACCOUNTING STANDARDS

09 Hrs.

Construction Contracts- Revenue Recognition-Accounting for Amalgamations- Related Party Disclosures-Leases-Earnings Per Share- Discontinuing Operations- Intangible Assets,- Provisions, Contingent Liabilities and Contingent Assets.

UNIT 2 - APPLICATION OF GUIDANCE NOTES

09 Hrs.

Status of Guidance Notes - Accounting Aspects- An Overview - Terms Used in Financial Statements- Accrual Basis of Accounting- Accounting for Corporate Dividend Tax - Accounting for Employee-Share-based Payments Accounting for Depreciation in Companies in the context of Schedule II to the Companies Act, 2013- Accounting for Credit Available in Respect of Minimum Alternative Tax under the Income-tax Act, 1961 -Accounting for Real Estate Transactions- Turnover in case of Contractors - Schedule III to the Companies Act, 2013.

UNIT3 -SPECIAL ASPECTS OF COMPANY ACCOUNTS

09 Hrs.

Accounting for employee stock option plan- Buyback of securities- Equity shares with differential rights - Underwriting of shares and debentures.

UNIT4-ACCOUNTINGFOR AMALGAMATIONANDRECONSTRUCTION

09 Hrs.

Meaning-Types-Purchase consideration-Methods of accounting for amalgamation-Journal entries vendor companies and purchasing company-meaning –methods of internal reconstruction-Journal entries -Account for the adjustments made at the time of internal reconstruction.

UNIT5 -ACCOUNTING INVOLVED IN LIQUIDATION OF COMPANIES

09 Hrs.

Meaning –Types of Winding Up- Prepare Statement of Affairs as per the format prescribed by the Act- Deficiency account - preferential payments - Set an order of payment of all obligations- Prepare Liquidator's Final Statement of account.

Course Outcomes:

1. Appreciate Accounting Standards and application of Guidance notes
2. Understand the special aspects of company accounts
3. Discuss the concepts of Amalgamation, Absorption and external reconstruction
4. Calculate purchase consideration for business acquisitions
5. Explain adjustments for internal reconstruction
6. Compute liquidators remuneration and analyse liquidator's final statement of accounts

TEXT / REFERENCE BOOKS

1. M C Shukla , M P Gupta , B M Agarwal & T S Grewal - Advanced Accounts (Volume II) – S.Chand Publishing -2019
2. R. L. Gupta and M.Radhaswamy - Advanced Accountancy Volume II – Sultan Chand & Co - 2018
3. P.C.Tulsian and Bharat Tulsian- Advanced Accountancy – S.Chand Publishing - 2019
4. CAG.Sekar and CA B.Saravanaprasath. – Accounting - Wolters Kluwer, Gurgaon, Hariyana - 2018



Deleted Content

SFA1501 (Revised)	Corporate Accounting	L	T	P	Credits	Total Marks
		5	2	0	4	100

Course Objectives:

- To appreciate Accounting standards
- To Impart Company Accounts to understand and appreciate the Provisions of the companies act 2013
- To give them an exposure on Application of Guidance Notes

UNIT 1 -ACCOUNTING STANDARDS

09 Hrs.

Construction Contracts- Revenue Recognition-Accounting for Amalgamations- Related Party Disclosures-Leases-Earnings Per Share- Discontinuing Operations- Intangible Assets,- Provisions, Contingent Liabilities and Contingent Assets.

UNIT 2- DISSOLUTION OF PARTNERSHIP FIRM

09 Hrs.

Dissolution of partnership firms including piecemeal distribution of assets; Amalgamation of partnership firms; Conversion of partnership firm into a company and Sale to a company; Issues related to accounting in Limited Liability Partnership.

UNIT3 -SPECIAL ASPECTS OF COMPANY ACCOUNTS

09 Hrs.

Accounting for employee stock option plan- Buyback of securities- Equity shares with differential rights - Underwriting of shares and debentures.

UNIT4-ACCOUNTINGFOR AMALGAMATIONANDRECONSTRUCTION

09 Hrs.

Meaning-Types-Purchase consideration-Methods of accounting for amalgamation-Journal entries vendor companies and purchasing company-meaning –methods of internal reconstruction-Journal entries -Account for the adjustments made at the time of internal reconstruction.

UNIT5 -ACCOUNTING INVOLVED IN LIQUIDATION OF COMPANIES

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Meaning –Types of Winding Up- Prepare Statement of Affairs as per the format prescribed by the Act- Deficiency account - preferential payments - Set an order of payment of all obligations- Prepare Liquidator's Final Statement of account.

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3. P.C.Tulsian and Bharat Tulsian- Advanced Accountancy – S.Chand Publishing - 2019
4. CAG.Sekar and CA B.Saravanaprasath. – Accounting - Wolters Kluwer, Gurgaon, Hariyana - 2018

Added Content

SFA3001	ENTERPRISE LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

Course Objectives:

- To develop an understanding of the provisions of Company Law
- To acquire the capability to address application-oriented issues in Companies
- To Impart Accounting process and preparation of Final Accounts of Companies

UNIT- 1 AUDIT AND AUDITORSAS PER COMPANIES ACT 2013 12Hrs..

Appointments of auditors –removal /resignation of auditors –qualifications and disqualifications of auditors Remunerations of Auditors –powers and duties of auditors –auditor not to render certain services –cost audit-registered valuers-Internal audit of Companies- Companies Incorporated outside India

UNIT -2 LLP ACT, 2008 AND THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999 12Hrs..

LLP ACT, 2008 Including Rules-Significant definitions and concepts of current and capital account Transactions.

UNIT 3 THE GENERAL CLAUSES ACT, 1897 12Hrs.

Introduction-object, purpose and importance of the General Clauses Act, Important Definitions, Extent and Applicability, General Rules of Construction. Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous.

UNIT 4 NEEDS FOR INTERPRETATION 12Hrs.

Introduction-why do we need interpretation, Important Definitions, Extent and Applicability, General Rules of Construction- Rules of Interpretation of statutes, Powers and Functionaries, Provisions as to Orders, Rules, etc. made under Enactments, Miscellaneous

UNIT 5 AIDS AND RULES FOR INTERPRETATION 12Hrs.

Aids to interpretation, Rules of preparation/construction of Deeds and Documents.

COURSE OUTCOMES:

- CO1 Demonstrate comprehensive knowledge on company law
- CO2 Discuss the rights, duties and legal position of managerial personnel of companies.
- CO3 Evaluate the importance of meetings and Resolutions
- CO4 Explain the different terminologies in Law
- CO5 Elaborate the need for interpretation
- CO6 Describe aids and rules for interpretation

TEXT / REFERENCE BOOKS

1. N.D.Kapoor - Company Law, , Sultan Chand & Sons, New Delhi - 2017
2. The Study Materials of ICAI , New Delhi
3. H.D.Pithawalla - Company Law, , C.Jamnadas& Co– 2019
4. CA G.Sekar and CA Saravanaprasath - Corporate and Other Laws - WoltersKluwer, Gurgaon, Hariyana. -2018

SFA3002	INDUSTRIAL LAW	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

Course Objectives:

- To provide students with knowledge and appreciation of the core topics in various Industrial Laws
- To educate the legal nature of the different Industrial Laws applicable in day to day Business
- To explain the consequences of Non- compliance of Industrial Laws.

UNIT -1 FACTORIES ACT,1948

12Hrs.

Important Definitions-Competent Person-Hazardous Process-Manufacturing Process-Worker-Factory-Occupier-Inspector-Welfare Measures-Disposal of Wastes and effluents-Lighting-Safety-Powers of Central Government-Working Hours-Holidays-Employment of Women-Leave-Penalties

UNIT -2 PAYMENT OF GRATUITY ACT, 1972

12Hrs

Important definitions-Appropriate Government-Employee-Employer-Family-Retirement-Continuous Service-Exemption-Payment of Gratuity-Amount of Gratuity-Nomination-Dispute-Mode of Payment-Powers –Penalties

UNIT -3 EMPLOYEES PROVIDENT AND MISCELLANEOUS PROVISIONS ACT, 1952

12Hrs

Different Schemes-Applicability-Important Definitions-Applicability of the Scheme-Withdrawal from Fund-Contribution-Pension Fund-Employees' Deposit Linked Insurance Scheme-EPF Appellate Tribunal-Transfer of Accounts- Penalties

UNIT – 4 EMPLOYEES STATE INSURANCE ACT, 1948

12Hrs

Object of the Act-Applicability-Important Definitions-Appropriate Government- Employee-Family-Factory- Insured Person-Principal Employer-Wages-Term of office-Resignation-Cessation-Contributions-Benefits-Disputes-Penal Provisions

UNIT – 5 THE CODE ON WAGES, 2019

12Hrs.

Objectives of the Act-Meaning of Wages-Appropriate Government-Wages for overtime-Mode of Payment of Wages-Time limit for Wages-Deductions-Fines-Provisions relating to Bonus-Compliances-Inspector-Penalties

COURSE OUTCOMES:

- CO1 - Understand the Factories Act including the legal Provisions to be complied with by the establishments
- CO2 - Explain the Provisions in respect of Gratuity and penalties for non-compliances
- CO3 - Appreciate the requirement for Employees Provident Fund and applicability
- CO4 - Discuss different Schemes available for employees and family
- CO5 - Describe the legal provisions related Employees State Insurance
- CO6 - Prepare all Provisions relating to Wages, Bonus, Mode of Payment and Penalties for non-compliances

TEXT / REFERENCE BOOKS

- Elements of Industrial Law –N.D.Kapoor,Sultan Chand & Sons
- Handbook of Labour and Industrial Law – P.L.Malik , Eastern Book Company
- Study Materials of ICMAl, Kolkatta

SBAA3024	DIGITAL MARKETING	L	T	P	EL	Credits	Total Marks
		4	0	0	0	4	100

COURSE OBJECTIVES

1. To understand the fundamental concepts of digital marketing in business.
2. To analyze the types of digital marketing tools used in business.
3. To examine the implementation of digital marketing tools in business.

UNIT- I:

Digital Marketing: Introduction to Digital Marketing., Need , Importance, Traditional Vs. Digital Marketing, Technology behind Digital Marketing, Characteristics of Digital Marketing, Digital Marketing Strategy, Understanding Digital Consumer

UNIT-II:

Email Marketing: Introduction to Email Marketing , Need , Importance , Significance ,Types of Email, Email Marketing Campaign Process, Email marketing Tools, Advantages and Disadvantages, Opt-in Email Advertising, Email tracking

UNIT-III:

Online Advertising: Introduction, Objective, Where to Advertise, Online Ad-Format, Search Engine Ad, Network Advertising, Affiliate Programs, Landing Pages- Content Marketing – importance , types of content marketing- stages of content marketing- Difference between content Marketing and Social Media Marketing -

UNIT-IV:

Social Media Marketing (SMM): Introduction to Social Media Marketing, Importance of Social Media Marketing, Seven Myths of SMM, Characteristics of Successful Social Media Marketer, Social Media Marketing plan, Social Media marketing Tools, Publishing Blogs,Podcast and Webinars, Social Media Monitoring, Social Media: Facebook, Twitter.

UNIT-V:

Search Engine Optimization (SEO): Understanding SEO, Search Engine Optimization Process – Typess of SEO's On-Page Optimization, Off-Page Optimization- Local SEO- Technical SEO and Analyze, Search Engine ResultProcess (SERP), SEO Tools.

COURSE OUTCOMES:

- CO1 – Understanding the role of digital marketing in business.
- CO2 - Describe the fundamentals of digital marketing.
- CO3 – Analyzing the implementation of online advertising in marketing
- CO4 - Describing the implementation of social media marketing in business
- CO5 – Discussing the role of Search engine optimization in business..
- CO6 – Implementation of Digital marketing communication skills in real time business.

TEXT BOOK/ REFERENCE:

- Digital Marketing (2010) Ryan Deiss and Russ Hennesberry, Wiley Publishers, 978-1119235590.
- Social Media Marketing, 4ed | e Paperback – Illustrated, 9 September 2020, wiley Publications, 4th Edition, 978-1119617006
- Digital Marketing , Paperback – Illustrated, 10 August 2022, by Seema Gupta (Author), ISBN-13 -978-9353169787, II Edition,Tata McGraw Hill Publications .
- Digital Marketing- All-In-One | e Paperback – Illustrated, 1 December 2020, ISBN-13 -978-8126534623 Wiley Publishers.
- Digital Marketing Paperback – Illustrated, 10 August 2022- McGraw Hill publishers, Standard Edition, 978-9355320407

SBAA3025	MARKETING ANALYTICS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

1. Appreciate the importance of competitive advantages leveraged by analytics;
2. Understand the existence of the tools, the advantages and limitations of each tool;
3. Apply the tools, interpret the input and communicate the output from these tools and models.

Unit-I INTRODUCTION

12 Hrs

Meaning, Need, Importance, significance– Marketing process-Marketing strategy with data- Utilizing Data to Improve Marketing Strategy- Improving the Marketing Process with Analytics- Using excel to summarize data

UNIT-II PRODUCT AND PRICING

12 Hrs

Pricing: Estimating Demand Curves-Price Bundling- Nonlinear Pricing- Price Skimming- Product Attribute Analysis [Conjoint] - Discrete Choice Analysis & Random Utility Theory- Revenue Management

UNIT-III FORECASTING

12 Hrs

Simple Linear Regression and Correlation- Using Multiple regression to forecast Sales- Modelling Trend and Seasonality & other forecasting methods

Unit- IV CUSTOMER VALUE

12 hrs

Calculating Lifetime Customer Value- Using Customer Value to Value a Business- Customer Value, Monte Carlo Simulation, and Marketing Decision Making Allocating Marketing Resources between Customer Acquisition and Retention

Unit - V ADVERTISING ANALYTICS

12 hrs

Measuring the Effectiveness of Advertising -Media Selection Models Pay per Click Advertising- Introduction to Internet and Social Marketing

Total 60 hrs

COURSE OUTCOMES

- CO1: Understand the role of Marketing Analytics as a decision support tool in an organization;
CO2: Determine the relationship between Marketing Analytics, CRM and customer loyalty;
CO3 Analyze how Marketing Analytics are applied in various industries and functions;
CO4: Articulate analytical skills to improve efficiency of various components of marketing mix
CO5: Utilize analytics to boost marketing through internet and social media
CO6: Assess analytics to overcome challenges in a changing technological landscape.

SUGGESTED BOOKS

1. Marketing Analytics-Wiley - Gupta
2. Principles of Marketing Engineering 3rd Edition, Gary L. Lilien, and Arvind Rangaswamy,
3. Marketing Analytics Data-Driven Techniques with Microsoft Excel, John Wiley & Sons Wayne L. Winston
4. Marketing Metrics, Pearson, Farris
5. Principles of Marketing, Pearson, Kotlar Philip and Armstrong Gary



School of Management Studies

1.1.2 Syllabus Revision & New Courses Introduced in 2022- 2023

CONTENTS

S. No.	Course Code	Course Name	Programme	Page No.
1.	SBAA5111	Organizational Theory and Behavior	M.Com	7
2.	SBAA5112	Advanced Accounting	M.Com	8
3.	SBAA5113	Economics for Business	M.Com	9
4.	SBAA5114	Entrepreneurship and Small Business	M.Com	10
5.	SBAA5115	Corporate and Allied Laws	M.Com	11
6.	SBAA5211	Advanced Cost and Management Accounting	M.Com	12
7.	SBAA5212	Financial Markets and Institutions	M.Com	13
8.	SBAA5213	Advanced Corporate Finance	M.Com	14
9.	SBAA5214	Taxation	M.Com	15
10.	SBAA5215	Business Research Methods	M.Com	16
11.	SBAA5216	Business Strategy	M.Com	17



SATHYABAMA

INSTITUTE OF SCIENCE AND TECHNOLOGY
(DEEMED TO BE UNIVERSITY)

Accredited "A" Grade by NAAC | 12B Status by UGC | Approved by AICTE
www.sathyabama.ac.in

**School of Management Studies
M.com (General)**

Minutes of the Board of Studies Meeting

Venue: Conference Hall, Admin Block

Date: 09.03.2022 (Wednesday) at 10.00 am



SATHYABAMA

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Minutes of the Board of Studies Meeting held for M.com (General), School of Management Studies

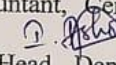
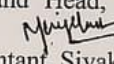
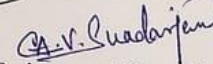
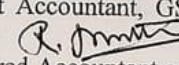
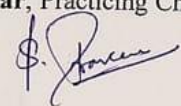
Venue: Conference Hall, Admin Block

Date: 09.03.2022 (Wednesday) at 10.00am

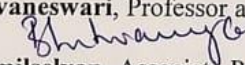
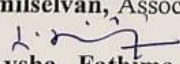
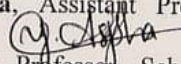
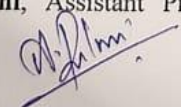
The First Board of Studies Meeting for M.Com (General), School of Management Studies was held on 09.03.2022 (Wednesday) at 10.00 am.

Dr. G. Buvaneshwari, Dean, School of Management Studies Chaired the meeting and the following members participated in the Meeting:

External Members:

1. **CMA. Dr. I. Ashok**, Practicing Chartered Accountant, Central Council Member, Chairman CAT and AAT, ICAI, KolKata – 700016 
2. **Dr. A. Mayilmurugan**, Associate Professor and Head, Department of Commerce, Madura College (Autonomous), Madurai 625011 
3. **CA. V. Sundarajan**, Practicing Chartered Accountant, Sivakasi. 
4. **CMA. R. Muthuvalavan**, Practicing Cost Accountant, GST Trainer and Practitioner, GM – Finance (Retired), BEML, Bangalore 
5. **CA. S. Praveen Kumar**, Practicing Chartered Accountant and Director, Grant Thornton, India LLP, Chennai 

Internal Members:

1. **Dr. G. Buvaneshwari**, Professor and Dean, School of Management Studies, Sathyabama University 
2. **Dr. R. Thamilselvan**, Associate Professor, School of Management Studies, Sathyabama University 
3. **Mrs. Y. Aysha Fathima**, Assistant Professor, School of Management Studies, Sathyabama University 
4. **Dr. A. Palani**, Assistant Professor, School of Management Studies, Sathyabama University 

The meeting started with the welcome address by Prof. Dr. G. Bhuvaneswari, Chairman of the Board of Studies, then the agenda of the meeting was taken up for discussion.

The Chair Prof. Dr. G. Bhuvaneswari, presented before the members proposed subject flow of all semesters under Board of studies of the programme M.COM for the academic year. The chair further informed that the syllabus was framed to keep pace with the changing environment .

The evaluation pattern was discussed and finalized for all the subjects. Dr. I. Ashok, suggested that their could be practical evaluation for certain courses on the basis of presentations , assignments ,attendance article writing on different topics and activities given by the subject teacher.

Dr. Thamilselvan was of the opinion that research Methodology can be introduced as an Elective subject and Statistical techniques for business can be included in the syllabus to make it interdisciplinary. He also suggested introducing detailed paper on Taxation in the syllabus in the perspective of Competitive Exams.

Based on the suggestions of Dr. A. Mayilmurugan, CMA. R. Muthuvalavan, various value added courses can be added to improve the employability skills which would be more useful for the students during placements.

The internal members briefed about the mini projects , project work which would be given to the students in their 3rd and 4th semesters.

The External members of the Board of Studies expressed their opinion that all the new courses are very promising therefore these courses may have initially low enrolment but with passage of time the courses will have attract good number of students and create high demand. Therefore the courses may be started even with 30 students initially.

The Board recommends the number of working hours per week for the students for getting the prescribed credits may be of 30 hours.

The Chairperson expressed appreciation for all the External Board members as well as the entire staff for their valuable contribution in the syllabus.

The Chairperson of the board accepted to implement the views and suggestions given by the board members.

The vote of thanks to the Chair was proposed by the Dean and the meeting concluded fruitfully.

**PROGRAMME
MASTER OF COMMERCE (M.COM.)
CURRICULUM**

SEMESTER 1									
Sl. No.	Course Type	Course Code	Course Title	L	T	P	C	Marks	
								CAE	ESE
1	Theory	SBAA5111	Organisational Theory and Behaviour	4	0	0	4	50	50
2	Theory	SBAA5112	Advanced Accounting	4	0	0	4	50	50
3	Theory	SBAA5113	Economics for Business	4	0	0	4	50	50
4	Theory	SBAA5114	Entrepreneurship and Small Business	4	0	0	4	50	50
5	Theory	SBAA5115	Corporate and Allied Laws	4	0	0	4	50	50
6	Theory	SMTA5106	Statistical Techniques for Business	4	0	0	4	50	50
7	Practical	SBAA6101	Tally - Lab	0	0	2	1	50	50
Total Credits for Semester 1 - 25									
Total Marks for Semester 1 - 700									

SEMESTER 2									
Sl. No.	Course Type	Course Code	Course Title	L	T	P	C	Marks	
								CAE	ESE
1	Theory	SBAA5211	Advanced Cost and Management Accounting	4	0	0	4	50	50
2	Theory	SBAA5212	Financial Markets and Institutions	4	0	0	4	50	50
3	Theory	SBAA5213	Advanced Corporate Finance	4	0	0	4	50	50
4	Theory	SBAA5214	Taxation	4	0	0	4	50	50
5	Theory	SBAA5215	Business Research Methods	4	0	0	4	50	50
6	Theory	SBAA5216	Business Strategy	4	0	0	4	50	50
7	Practical	SBAA6201	SPSS - Lab	0	0	2	1	50	50
Total Credits for Semester 2 - 25									
Total Marks for Semester 2 - 700									

L – LECTURE HOURS, T – TUTORIAL HOURS, P – PRACTICAL HOURS, C – CREDITS
CAE – CONTINUOUS ASSESSMENT EXAMINATION
ESE – END SEMESTER EXAMINATION

SEMESTER 3									
Sl. No.	Course Type	Course Code	Course Title	L	T	P	C	Marks	
								CAE	ESE
1	Theory	SBAA5311	International Business	4	0	0	4	50	50
2	Theory	SBAA5312	Corporate Governance and Business Ethics	4	0	0	4	50	50
3	Theory	SBAA5313	Investment Management	4	0	0	4	50	50
4	Theory	SBAA5314	Human Resources Strategies	4	0	0	4	50	50
5	Theory	SBAA5315	Marketing Strategies	4	0	0	4	50	50
6	Theory	SBAA5316	Banking and Insurance	4	0	0	4	50	50
7	Practical	SBAA6301	MS-Office – Lab	0	0	2	1	50	50
8	Practical	S103PROJ1	Mini Project Work	0	0	0	5	50	50
Total Credits for Semester 3 - 30									
Total Marks for Semester 3 - 800									

SEMESTER 4									
Sl. No.	Course Type	Course Code	Course Title	L	T	P	C	Marks	
								CAE	ESE
1	Practical	S103PROJ2	Final Project Work	0	0	0	10	50	50
Total Credits for Semester 4 - 10									
Total Marks for Semester 4 - 100									

L – LECTURE HOURS, T – TUTORIAL HOURS, P – PRACTICAL HOURS, C – CREDITS
 CAE – CONTINUOUS ASSESSMENT EXAMINATION
 ESE – END SEMESTER EXAMINATION

Semester	Theory courses			Practical Courses (including PT and project)		
	Total no.	Total Credits	Total Marks	Total no.	Total Credits	Total Marks
1	6	24	600	1	1	100
2	6	24	600	1	1	100
3	6	24	600	2	6	200
4	-	-	-	1	10	100
Overall Total	18	72	1800	5	18	500

Overall Total Credits for M.Com.	90
Overall Total Marks for M.Com.	2300

SBAA5111	ORGANIZATIONAL THEORY AND BEHAVIOUR	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the classical and contemporary theories and behaviours of organizations.
- To understand Organizational Culture and team environment.
- To enhance the students with regard to knowledge, Prediction and control of human behaviour.

UNIT 1 CONCEPT OF ORGANIZATION AND ORGANISATIONAL THEORIES 9 Hrs.

Organization - Meaning, Definition, Characteristics. Organisational Theory - Evolution, Classical Organisational Theory- F. W. Taylor, Henry Fayol and Weber; Neo-classical Theory, Modern organisation Theory - Systems Approach and Contingency approach.

UNIT 2 ORGANISATIONAL COMMUNICATION AND EFFECTIVENESS 9 Hrs.

Communication - Meaning, Definition, Importance, Types, process, Patterns of communication, Essentials of effective communication, Organisation Theorists view of communication. Organisational Effectiveness - Meaning and Importance, OE Approaches.

UNIT 3 AUTHORITY AND BUREAUCRACY 9 Hrs.

Authority, Responsibility and Accountability Meaning and Difference; Kinds of Authority, Major Theories on sources of Authority - Legal/Formal Authority, Traditional Authority, Acceptance Theory, Competence Theory, Charismatic Authority. Power - Organizational based Sources of power; Acquisition of Position Power; Distinction between authority and power. Bureaucratic structures - Meaning, Features; Six key characteristic of bureaucratic structures; Max weber ideal bureaucracy; Types of bureaucracy.

UNIT 4 ORGANISATIONAL BEHAVIOUR AND INDIVIDUAL BEHAVIOUR 9 Hrs.

OB Meaning, Nature, Scope, key determinants in OB; Emerging Challenges for OB; Contributing Fields to OB; Models of Organizational Behaviour; Organisational behaviour modification - Steps in OB modification process; Foundation of Individual Behaviour. Individual Behaviour- Meaning; Transaction Analysis, Perception, Personality.

UNIT 5 TEAM DYNAMICS AND ORGANISATIONAL CULTURE 9 Hrs.

Teams Vs Groups, Nature of Teams, Types of Teams, Implementation of Teams in organisation, Team Issues. Creativity - Meaning, Nature and Characteristics; Steps in Creative process; Condition for creativity. Innovation - Meaning & Process. Organization Culture - Meaning, characteristics; Levels; Types; Formation; Culture Artifacts, Strategies for sustaining culture.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Develop the knowledge of various theoretical frameworks of organizations.

CO2 - Recognize organisational dysfunction and recommend remedies from theoretical framework. CO3 - Basic understanding of difference between authority, power and beauracracy.

CO4 - Help to understand the impact of communication on organisational effectiveness. CO5 - Provides clarity on the development of Individual behaviour.

CO6 - Identify the existing organizations that could benefit from integrated modern theories.

TEXT / REFERENCE BOOKS

1. Richard H. Hill, Organisational Structure - Process and Outcome, Pearson Education, 7th Edition, 2010.
2. Prasad, L.M, Organizational Theory & Behavior, Sultan Chand & Sons, New Delhi, Enlarged Edition, 2011.
3. Aswathappa. K., Organizational behavior, HPH, Bombay, 2016.
4. S.S. Khanka, Organizational Behavior, S. Chand & Co, 2009.

New course

SBAA5112	ADVANCED ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To impart knowledge on corporate accounting methods and procedures and to develop skills in the preparation of accounting statements and in their analysis.
- To lay a theoretical foundation of Accounting and Accounting Standards.
- To gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.

UNIT 1 BASIC CONCEPTS 9 Hrs.

Conceptual framework of Accounting - Accounting environment - Concept of accounting theory- Role of accounting theory- Classification of accounting theory - Approaches to accounting theory - Accounting Standards -Generally Accepted Accounting Principles - Selection of Accounting Principles - Professional Development of Accounting in India. Introduction to IFRS & IND-AS.

UNIT 2 VALUATION OF SHARES AND GOODWILL 9 Hrs.

Meaning, Scope - Need for valuation - Methods of valuation of shares - Net Assets method, Dividend yield method, Earning yield method, Return on Capital method, Price/Earning method and Fair value method& DCF Method (Discounted Cash Flow Method). Valuation of Goodwill - Need for valuation - Methods of valuing Goodwill - Number of Years purchase of average profits method, Capitalization method - Annuity method - Super profits method.

UNIT 3 RECONSTRUCTION AND MERGER OF COMPANIES 9 Hrs.

Meaning – Acquisition, Amalgamation, Absorption – Nature and Scope - Reconstruction (internal and external) schemes – Alteration of Share Capital – Capital Reduction account.

UNIT 4 CONSOLIDATED FINANCIAL STATEMENTS 9 Hrs.

Consolidated Accounts of Holding and subsidiary Companies- Consolidation - Inter Company transactions - Issue of Bonus Shares - Revaluation of Fixed Assets Debentures and Preference Shares of subsidiary Company- Dividend - (Holding company with two subsidiaries only to be studied). AS.21.

UNIT 5 LIQUIDATION OF COMPANY 9 Hrs.

Meaning – Various modes of liquidation - Statement of affairs – Preparation of deficiency / surplus account – Liquidators Final Statement.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Prepare the financial statement and interpret it.

CO2 - Judge the performance of a company through financial ratios.

CO3 - Prepare and make decision with help of fund flow and cash flow statement. CO4 - Improve means of managerial decision on product with help of marginal costing. CO5 - Enhance knowledge in costing and able to prepare cost estimates.

CO6 - Familiarize with overall accounting for managerial decision making.

TEXT / REFERENCES BOOKS

1. M.C. Shukla and T. S. Grewal, Advanced Accounts, New Delhi, S. Chand and Co. 2016
2. R.L. Gupta and M. Radhaswamy, Advanced Accounts, New Delhi, Sultan Chand, 17th Edition, 2014.
3. S.P. Jain and K.L. Narang, Advanced Accounts, Ludhiana, Kalyani Publishers, 2017
4. T.S Reddy, et.al., Corporate Accounting, Chennai, Margam Publications, 2018

New course

SBAA5113	ECONOMICS FOR BUSINESS	L	T	P	Credit	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To integrate the basic concepts of economics.
- To understand the different costs of production and how they affect short and long run decisions.
- To derive the equilibrium conditions for cost minimization and profit maximization.

UNIT 1 INTRODUCTION 9 Hrs.

The themes of economics - scarcity and efficiency - three fundamental economic problems - society's capability - Production possibility frontiers (PPF) - Productive efficiency Vs economic efficiency - economic growth & stability - Micro economies and Macro economies - the role of markets and government - Positive Vs negative externalities.

UNIT 2 CONSUMER AND PRODUCER BEHAVIOUR 9 Hrs.

Market - Demand and Supply - Determinants - Market equilibrium - elasticity of demand and supply - consumer behaviour - consumer equilibrium - Production - Short-run and long-run Production Function - Returns to scale - economies Vs diseconomies of scale - Analysis of cost - Short-run and long-run cost function - Relation between Production and cost function.

UNIT 3 PRODUCT AND FACTOR MARKET 9 Hrs.

Product market - perfect and imperfect market - different market structures - Firm's equilibrium and supply - Market efficiency - Economic costs of imperfect competition - factor market - Land, Labour and capital - Demand and supply - determination of factor price - Interaction of product and factor market.

UNIT 4 PERFORMANCE OF AN ECONOMY - MACRO ECONOMICS 9 Hrs.

Macro-economic aggregates - circular flow of macroeconomic activity - National income determination - Aggregate demand and supply - Macroeconomic equilibrium - Components of aggregate demand and national income - multiplier effect - Demand side management - Fiscal policy in theory.

UNIT 5 AGGREGATE SUPPLY AND THE ROLE OF 9 Hrs.

Short-run and Long-run supply curve - Unemployment and its impact - Okun's law - Inflation and the impact - reasons for inflation - Demand Vs Supply factors - Inflation Vs Unemployment tradeoff - Phillips curve - short-run and long-run - Supply side Policy and management - Money market - Demand and supply of money - money-market equilibrium and national income - the role of monetary policy.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Understand the roles of managers in firms.

CO2 - Analyse the demand and supply conditions and assess the position of a company. CO3 - Employ marginal analysis for decision making.

CO4 - Analyze operations of markets under varying competitive conditions.

CO5 - Analyze causes and consequences of unemployment, inflation and economic growth.

CO6 - Understand the different costs of production and how it affect short and long run decisions.

TEXT / REFERENCE BOOKS

1. Paul A. Samuelson and William D. Nordhaus, Economics, 18th Edition, Tata McGraw Hill, 2015.
2. William Boyes and Michael Melvin, Textbook of economics, Biztantra, 2016.
3. Karl E. Case and Ray C. fair, Principles of Economics, 6th Edition, Pearson Education Asia, New Delhi, 2018.
4. Dr. Jae, K. Shim, Economic Analysis for Business and Strategic Decisions, Financial World Publishing, 2008

New course

SBAA5114	ENTREPRENEURSHIP AND SMALL BUSINESS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the various advanced entrepreneurial strategies.
- To know how to prepare a business plan.
- To apply the product development process in a small business contexts.

UNIT 1 ENTREPRENEURSHIP DEVELOPMENT PERSPECTIVE

9 Hrs.

Introduction, importance, Entrepreneurial Development - world perspective - Evolution and growth - stages, Theories - Concept of entrepreneurship development, Entrepreneur. Intrapreneur, Entrepreneurship and Manager. Difference between Entrepreneur and Intrapreneur, Entrepreneur and Entrepreneurship. - Attributes and Characteristics of successful entrepreneur - Role of Entrepreneur in Indian Economy development.

UNIT 2 CREATING ENTREPRENEURIAL VENTURE

9 Hrs.

Business Planning Process, understanding business life cycle and product life cycle. Environmental Analysis : Search and scanning- strength and weaknesses. - Identifying problems and opportunities - Opportunities and Threats - Defining Business Idea, Product, location and ownership - Stages in starting the new venture.

UNIT 3 PROJECT MANAGEMENT

9 Hrs.

Meaning of project, objectives and how to choose a project. - Preparing a business plan, marketing plan, financial plan and organization plan. - Estimating and Financing funds requirement. - Schemes offered by various commercial Banks and Financial Institutions. - Working capital : Meaning, need and significance, Determinants of working capital.

UNIT 4 ENTREPRENEURIAL FINANCE AND ENTERPRISE MANAGEMENT

9 Hrs.

Debt or equity financing, Sources of Finance - Commercial Banks, private placements, venture capital, financial institutions supporting entrepreneurs; Lease Financing; Funding opportunities for Startups in India. Time management, Negotiations, Joint Ventures, Mergers & acquisitions.

UNIT 5 CENTRAL AND STATE GOVERNMENT IN PROMOTING ENTREPRENEURSHIP

9 Hrs.

Introduction to Various Incentives, Subsidies and Grants; Promotion of Export Oriented Units; Fiscal and Tax Concessions. Role of DIC (District Industries Centre), Functions and Objectives- Entrepreneurship Training and Development. Objectives contents- Methods-Execution- Problems and Difficulties of Entrepreneurs - Marketing Finance, Human Resource - Production; Research - External Problems Future of Entrepreneurship in India. - Women Entrepreneurs in India

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the issues involved in entrepreneurship development. CO2 - Evaluate opportunities for a new venture. CO3 - Demonstrate the ability to prepare a business plan for a venture. CO4 - Get insights into their creative, entrepreneurial and team skills. CO5 - Have the ability to discern distinct entrepreneurial traits. CO6 - Know the parameters to assess opportunities and constraints for new business ideas.

TEXT / REFERENCE BOOKS

1. David.H.Holt, Entrepreneurship: New Venture Creation, Pearson Education,2016.
2. Khanka.S.S, Entrepreneurial Development, S.Chand & Company Ltd, New Delhi, 2012.
3. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalaya House, 2018.
4. Raj Shankar, Entrepreneurship Theory and Practices, Vijay Nicole Imprints Private Ltd, Chennai, 2012.
5. Yescombe, E.R., Principles of Project Finance, Academic Press; 2nd Edition, 2017

New course

SBAA5115	CORPORATE AND ALLIED LAWS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To enable students to learn the legalities associated with the Company and its functioning.
- To acquire knowledge and skills related to corporate law.
- To focus on providing an insight in to other related laws like FEMA, Competition Act and IPR.

UNIT 1 INTRODUCTION TO COMPANY LAW

9 Hrs.

Definition and characteristics, Types of companies and their incorporation, Memorandum and Articles of association and their alteration, lifting of corporate veil, doctrine of indoor management and constructive notice, promoter.

UNIT 2 CONCEPT OF CAPITAL AND FINANCING OF COMPANIES

9 Hrs.

Sources of capital, Types of shares, Equity with differential rights, Procedure connected with bonus issues; rights issues; issue of sweat equity, Employees stock option, Private placement and Buy back of shares, Red Herring Prospectus - meaning, contents, Book Building process, Contents of a prospectus- Misrepresentation in a prospectus. Prospectus and its role in resource mobilization.

UNIT 3 COMPANY MANAGEMENT AND CORPORATE GOVERNANCE

9 Hrs.

Directors and Managerial Personnel, Appointment, Qualifications, Remuneration, Vacation of office, Retirement, Removal, Powers and Duties, Role of Managing, Executive, Non-Executive and Independent Directors in a company, Board Meetings and Procedures, Powers of Board, Inspection and Investigation, Prevention of Oppression and mismanagement, CSR implications and compliance.

UNIT 4 CORPORATE RESTRUCTURING AND WINDING UP

9 Hrs.

Meaning of corporate restructuring, Need, Scope and Modes of restructuring, Mergers and Amalgamations: Meaning and concept, Legal Procedural. Takeovers: Meaning and concept, Types, SEBI regulations, Procedure aspect, Concept, Modes, Reverse Mergers - Procedural aspects and tax implications, Winding Up: Concept, modes; administrative machinery, process and procedure.

UNIT 5 ALLIED LAWS

9 Hrs.

Foreign Exchange Management -Objectives and definitions under FEMA, Current account transactions, Capital account transactions, Foreign Direct Investment in India and abroad, Acquisition and transfer of immovable property, Establishment in India of branch, Export of goods and services, Foreign contributions, Exemptions, Powers of Central Government, adjudication and appeal. The Competition Act 2002 - Meaning, objectives, extent and applicability, Competition Commission of India. Intellectual Property Laws - Concept and development, Violation, Penalty, Decision to create or buy IP and IP rights in India.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand the big picture of a corporate world.
- CO2 - Gain an in depth knowledge about the Company form of organization structure.
- CO3 - Develop an understanding about other laws in relation to the functioning of a corporate entity.
- CO4 - Enable students to delve deeply into aspects of Companies Act 2013.
- CO5 - Familiarize more on the legal implications associated with the corporate world.
- CO6 - Exposure to important laws associated with corporate world.

TEXT / REFERENCE BOOKS

1. Singh. A, Company law, Eastern Book Company, 17th Edition, 2018.
2. G K Kapoor Sanjay Dhamija, Company Law and Practice, Taxmann Allied Services (P) Ltd, 28th Edition, 2018.
3. M.C. Kuchhal & Vivek Kuchhal, Business Law, S Chand, 7th Edition, 2018.
4. A Manual of Business Laws, Maheshwari, S.N & Maheshwari, Himalaya Publishing House, 6th Edition, 2015.

SBAA5211	ADVANCED COST AND MANAGEMENT ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To provide an in depth study of the Cost Accounting Principles.
- To understand the techniques for identification, analysis and classification of cost components.
- To facilitate managerial decision making.

UNIT 1 INTRODUCTION 9 Hrs.

Nature of Cost Accounting-Definition, Scope, objectives and significance of cost accounting, its relationship with financial accounting and management accounting - Cost Objects, Cost centers and Cost Units - Elements of cost - Classification of costs - Installation of costing systems.

UNIT 2 COST SHEET AND MATERIALS 9 Hrs.

Cost Sheet - costing - Issue of materials-FIFO, LIFO, HIFO, SAM, WAM, Market price, Bases to ck method and standard price method.- EOQ- ABC Analysis, VED Analysis.

UNIT 3 LABOUR AND OVERHEADS 9 Hrs.

Labour Cost - computation and control- Methods of wage payment- Time rate and piece rate system - Idle time -overtime - Labour turnover. Overheads- classification. Allocation, Appointment and Absorption- (Primary and Secondary Distribution), Machine Hour rate.

UNIT 4 BUDGETS AND BUDGETARY CONTROL 9 Hrs.

Meaning, objectives, merits and demerits- types of Budgets - Production, cash and Flexible Budgets. Standard costing & Variance Analysis- material Variance, Labor Variance.

UNIT 5 MARGINAL COSTING 9 Hrs.

Meaning – Scope – Objectives - Absorption Costing and Marginal Costing- CVP analysis - Break Even Analysis - Break Even Chart – Marginal costing and decision making.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

CO1 - Understand the conceptual framework of Cost Accounting.

CO2 - Explain the basic concepts and processes in determination of cost of products and services. CO3 - Describe the Cost Accounting Standards (CAS).

CO4 - Apply marginal costing in decision making.

CO5 - Determine the concept of Standard Costing for variance analysis. CO6 - Familiarize with the concepts of marginal costing.

TEXT/REFERENCE BOOKS

1. Jain S.P and Narang K.L, Cost Accounting, Kalyani Publishers, New Delhi, 2012.
2. T.S.Reddy and Murthy, Cost accounting, Margham Publications, Chennai, 2014.
3. Khan M.Y. and P.K.Jain, Management Accounting, Tata McGraw Hill, 2016.
4. Dr. Maheswari S.N., Management Accounting, Sultan Chand & Sons, New Delhi, 2012.
5. I.M.Pandey, Management Accounting, Vikas Publications, 2014.
6. T.S.Reddy & Murthy, Management Accounting, Margham Publications, 2010.
7. Dr.N.Ganesan & Kalavathi S.R., Cost accounting, Thirumalai Publications, Nagercoil, 2012.
8. Dr.Maheswari S.N., Advanced Cost Accounting, SultanChand & Sons, NewDelhi, 2012.

New Course

SBAA5212	FINANCIAL MARKETS AND INSTITUTIONS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To familiarize with the structure, organization and working of financial system in India.
- To impart knowledge on financial markets and institutions.
- To understand the functions of securities markets in India.

UNIT 1 FINANCIAL SYSTEM

9 Hrs.

Financial System: Meaning, Characteristics, Significance and Components- Structure of Indian Financial System- Main functions of these constituents and respective roles- Reserve Bank of India- Role & functions., Credit Control - Stock exchange board of India.

UNIT 2 MONEY MARKETS

9 Hrs.

Money market - nature- participants - mode of operation - call money rates - Commercial Paper Market: meaning and features - Commercial Bill Market: Meaning and importance - Developed Bill Market - discounting - Recent developments in Indian money market.

UNIT 3 CAPITAL MARKETS

9 Hrs.

Capital market: meaning - recent initiatives in the Indian capital market - major issues of Indian capital market - Capital market instruments - New Issues Market - meaning and features - intermediaries in NIM -Secondary Market - Stock exchange – Dematerialisation - Derivative Markets.

UNIT 4 FINANCIAL INSTITUTIONS

9 Hrs.

Role of financial intermediaries - Commercial Banks: Evolution and Organizational setup- Co operative Banks- Development Banks in India- IDBI, SFCs, SIDCs, LIC, EXIM Bank- Regional Rural Banks - Non-Banking Financial Companies- Insurance- Importance, Regulations- Mutual Funds - Features and Types.

UNIT 5 FINANCIAL SERVICES

9 Hrs.

Meaning and Definition - Features - Importance. Types of Financial Services - Factoring, Leasing, Venture Capital, Consumer Finance - Housing and Vehicle Finance.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Describe the Indian Financial System.

CO2 - Discuss the various financial services.

CO3 - Explain the role of financial intermediaries in the financial system. CO4 - Analyze the trends in the capital and money markets.

CO5 - Elaborate the key contribution of regulatory bodies like RBI, SEBI in Indian Financial System. CO6 - Examine the operations of stock exchange.

TEXT / REFERENCE BOOKS

1. Machiraju. H.R, 'Indian Financial System', Vikas Publishing House, 4th Edition, 2010
2. Varshney P.N. & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 2015.
3. Gordon E. and Natrajan K., 'Indian Financial System', Himalaya Publishing House, 1st Edition, 2015.
4. Pathak B., 'Indian Financial System', Pearson India Pvt. Ltd., 5th Edition, 2018.
5. Khan M.Y., Indian Financial System, Tata McGraw Hill Company, 8th Edition, 2013.

New course

SBAA5213	ADVANCED CORPORATE FINANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the concept of corporate finance.
- To acquire specialized knowledge to corporate finance.
- To know about capital restructuring.

UNIT 1 INTRODUCTION ABOUT CORPORATE FINANCE

9 Hrs.

Introduction to corporate Finance- Financing Strategy: sources of finance -Financial Instruments. Capital structure Theories – Hybrid.

UNIT 2 VALUATION METHODOLOGIES

9 Hrs.

Linkage between financial strategy & Firm's value - concept of Asset Beta, Equity Beta -weighted Average cost of capital & Adjusted Present Value (APV) Valuation Methodologies - Free Cash Flow Valuation Models.

UNIT 3 STRATEGY VS.VALUE CREATION

9 Hrs.

Linkage between Investment Strategy & corporate value creation -Generation & Screening of Project Idea - Financial Analysis - Analysis of Project Risk - Social Cost Benefit Analysis - Network Techniques for Project Management-Environmental Appraisal of Projects.

UNIT 4 MERGER AND ACQUISITIONS

9 Hrs.

The basic forms of acquisitions; Source of synergy from acquisitions; Calculating the value of the firm after an acquisition; The NPV of a Merger; Defensive tactics; Do acquisitions Benefit Shareholders.

UNIT 5 VALUATION OF BONDS, BONUS SHARES AND DIVIDEND POLICY

9 Hrs.

How to value Bonds; Bonus shares, Estimates of parameters in the Dividend -Discount Model; Dividend Growth Model; Price- earnings ratio; No dividend firm.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to CO1 - Knowledge about corporate finance.

CO2 - Distinguish the company's capital structure with the usage of debt. CO3 - Rank the project with financial analysis.

CO4 - Compute the values of firm after and before restructuring. CO5 - Identity suitable dividend policy to declare dividend.

CO6 - Adopt with latest trend in corporate finance.

TEXT / REFERENCE BOOKS

1. Aswath Damodharan, Corporate Finance – Theory and Practice, Wiley, 2nd Edition, 2007
2. Brealey & Myers, Principles of Corporate Finance, TMH, 12th Edition, 2011
3. Pandey, I.M., Financial Management, Vikas Publishing House, 2015
4. Chandra, P., Projects: Preparation, Appraisal, Budgeting & Implementation, TMH, 2007

New course

SBAA5214	TAXATION	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To impart knowledge on basic income tax concepts and practices.
- To gain knowledge on tax rules and procedures.
- To give practical knowledge on levy of GST.

UNIT 1 INTRODUCTION

9 Hrs.

Income Tax Act 1961 - Definitions - Residential Status and Incidence of Tax - Exempted Incomes u/s 10.

UNIT 2 HEADS OF INCOME

9 Hrs.

Heads of Income - Income from Salaries - Perquisites, Allowances, Income from House Property - Annual Value - deductions, Profits and Gain of Business or Profession - Allowable and Disallowable expenses, Capital Gains - Short-term and Long-term - exempted capital gain, Income from Other Sources - Deductions Gross Total Income.

UNIT 3 ASSESSMENT PROCEDURE

9 Hrs.

Assessment procedure - types - PAN - E-Filing - Income Tax Authorities - Duties and Powers - TDS - Tax Collected at Source.

UNIT 4 GOODS AND SERVICE TAX

9 Hrs.

Goods and Service Tax - Process of introduction of VAT at the Centre and the States - Advantages and Limitations of VAT - Process of preparation for GST - Comprehensive structure of the GST model.

UNIT 5 GST RATE STRUCTURE, TAXES AND DUTIES

9 Hrs.

GST Rate Structure.- Zero Rating of Exports - GST on Imports -Special Industrial Area Scheme - Taxes and Duties subsumed under GST - Taxes & Duties outside the purview of GST.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand amendments made from time to time in Finance Act
- CO2 - Know the procedure of direct tax assessment and compute total income
- CO3 - File IT returns on individual basis
- CO4 - Differentiate between direct and indirect tax assessment.
- CO5 - Describe the Procedure of E-filing, TDS, TCS and GST
- CO6 - Knowledge about GST Rate Structure, Taxes and Duties under GST, CGST and IGST.

TEXT / REFERENCE BOOKS

1. Gaur and Narrang, Income Tax Law and Practices, Kalyani Publications, Latest Edition.
2. Vinod K.Singhanian, Direct taxes : Law and practice, Taxmann publications, New Delhi, Latest Edition.
3. Singhanian Vinod K. and Monica Singhanian, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.
4. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest Edition.
5. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest Edition.
6. Grish Ahuja and Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd.

 New course

SBAA5215	BUSINESS RESEARCH METHODS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the basic framework of research process.
- To familiarize with research designs and techniques.
- To conduct research ethically.

UNIT 1 INTRODUCTION TO BUSINESS RESEARCH

9 Hrs.

Meaning of research; Types-process- Applications- Features of a Good research study- Research Problem; Problem Identification, Components; Formulating the Research Hypotheses- Writing a research proposal- Research Design.

UNIT 2 DATA SOURCES AND SCALING

9 Hrs.

Classification of Data-Primary and Secondary Data Collection techniques- Measurement of scales - Types-Measurement Error, Criteria for Good Measurement; Questionnaire; Types, Process of Questionnaire Designing, Advantages and Disadvantages of Questionnaire method.

UNIT 3 SAMPLING

9 Hrs.

Sampling concepts- Sample vs Census, Sampling vs Non Sampling error; Sampling Design-; Determination of Sample size- Data Editing-Coding- Classification and Tabulation of Data.

UNIT 4 DATA ANALYSIS

9 Hrs.

Data Preparation - Univariate, Bivariate and Multivariate analysis- Testing of Hypothesis - Steps in testing of hypothesis, Interdependence and dependence analyses and their basic assumptions; Time series analysis - Application of statistical software for data analysis.

UNIT 5 RESEARCH REPORT

9 Hrs.

Types of research reports - Report writing: Structure of the research report- Formulation rules for writing the report: Guidelines for presenting tabular data and visual Representations- Research Ethic- Ethical code- Responsibility of ethics in research.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to

- CO1 - Understand some basic concepts of research and its methodologies. CO2 - Define appropriate research problem and parameters
CO3 - Develop a research design
CO4 - Describe sampling methods, measurement scales and instruments CO5 - Analyze descriptive and inferential statistics
CO6 - Explain the rationale for research ethics

TEXT / REFERENCE BOOKS

1. Kothari C.R. & Gaurav Garg, Research Methodology: Methods and Techniques, New age International Publishers, 2019.
2. Sameer Phanse, Research Methodology: Logic, Methods and Cases, Oxford Higher Education, 2016.
3. Ranjit Kumar, Research Methodology, Sage Texts, 2014.

 New course

SBAA5216	BUSINESS STRATEGY	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand strategic decision making.
- To familiarize with strategic analyses.
- To implement functional strategies.

UNIT 1 INTRODUCTION

9 Hrs.

Concept and Role of Corporate Strategy. Levels of Strategy. Basic Model of Strategic Management. Approaches to Strategic Decision Making. Strategic Role of Board of Directors and Top Management. Strategic implications of social and ethical issues.

UNIT 2 STRATEGIC ANALYSIS

9 Hrs.

Analysis of Broad Environment- Environmental Profile; Constructing Scenarios. Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Strategic Advantage - Resource Audit; Value Chain Analysis; Core Competences; SWOT Analysis. Analysis of Stakeholder Expectations - Corporate Mission, Vision, Objectives and Goals.

UNIT 3 STRATEGIC CHOICE

9 Hrs.

Generating Strategic Alternatives. Strategic options at Corporate Level - Stability, Growth and Defensive Strategies. External Growth Strategies - Merger, Acquisition, Joint Venture and Strategic Alliance. Evaluation of Strategic Alternatives - Product Portfolio Models. Selection of a suitable Corporate Strategy - Concept of Strategic Fit. Strategic options at SBU Level- Michael Porters' Competitive Strategies; Operationalising Competitive Strategies.

UNIT 4 STRATEGIC IMPLEMENTATION

9 Hrs.

Strategic implementation issues. Planning and allocating resources. Organisation Structure and Design. Functional Strategies - Production, Human Resource, Finance, Marketing and R. & D. Managing Strategic Change. Strategic Control.

UNIT 5 STRATEGIC REVIEW

9 Hrs.

Evaluating Strategic Performance - Criteria and Problems. Concept of Corporate Restructuring. Strategy Evaluation: Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control.

Max. 45 Hrs.

COURSE OUTCOMES

On completion of the course, student will be able to
CO1 - Understand some basic concepts of strategic decision making.
CO2 - Analyse the operating environment
CO3 - Discuss strategic alternatives
CO4 - Describe resource allocation
CO5 - Explain strategic control
CO6 - Evaluate corporate restructuring

TEXT / REFERENCE BOOKS

1. Bhattachary S.K. and N.Venkataramin: Managing Business Enterprise: Strategies, 2002
2. Azhar Kazmi, Strategic Management and Business Policy, Tata McGraw Hill, 3rd Edition, 2012
3. Pearce J.A. & R.B. Robinson : Strategic Management formulation implementation and control, TMH, 12th Edition, 2011.
4. Arthur A. Thompson Jr. & A.J Strickland III : Crafting and executing strategy, TMH, 2018
5. Supplementary Readings 1. Gerry Johnson & Kevan Scholes, Exploring corporate strategies, PHI, 11th Edition, 2017
6. Upendra Kachru: Strategic Management, Excel books, 2015.

 New course