

M Com (Rural Management)
REGULATIONS, SCHEME AND SYLLABUS (from 2020 onwards)
ON OUTCOME BASED EDUCATION

To be offered at
CENTRE FOR RURAL STUDIES, ALAPPUZHA



UNIVERSITY OF KERALA,
THIRUVANANTHAPURAM

Program Regulations and Syllabus - from 2020 onwards

1. **Program:** Master of Commerce – Rural Management **MCom (RM)**
2. **Programme offered:** M Com (Rural Management)
3. **Duration:** Two years Full Time (each year having Two Semesters)
4. **Medium of Instruction and Examinations:** English only.
5. **Scope:** These regulations are proposed to come into effect from 2020 admissions onwards
6. **Eligibility for admission**

Eligibility for admission: Those having passed B.Com/ BBA/ BBM/ Bachelor of Corporate Secretary ship of Indian Universities approved by the AIU are eligible to apply; however, those who obtained the above degrees from other universities need to submit Eligibility certificate for attending the course at the time of counselling. They should have minimum 50% marks in aggregate to qualify for the same. Reservation of seats shall be according to the rules framed by the University from time to time.
7. **Number of seats:** 20 seats at the Centre for Rural studies in Alappuzha, University of Kerala.
8. **Duration:**
 - 8.1 The normal duration of a P.G Degree Programme shall be four semesters No student shall be permitted to complete the programme by attending more than 8 continuous semesters.
 - 8.2 The duration of each semester shall be five months inclusive of examinations. There shall be at least 90 instructional days in a semester and a minimum of 450 hours of instructions in a semester.
9. **Programme Educational Objectives (PEOs)**

PEO1: To prepare the students to make use of emerging opportunities in the horizon of commerce and rural industries

PEO2: To provide conceptual knowledge, logical reasoning and analytical skills in the domain of commerce.

PEO3: To equip the students with reasonable understanding of Rural Management including rural development, MSME, risk management etc.

PEO4: To create avenue for employment in the academic and Business world.

PEO5: To build competencies for higher studies viz. MPhil and PhD

PEO6: After completion of the programme, the students will have thorough understanding of Accounting, Finance, Taxation and Business Laws, Rural Management.

PEO7: To inculcate the spirit of team work, integrity, professional values so that the student will be able to perform effectively in an organizational set up or on their own entrepreneurial ventures.

10. Programme Outcomes (POs)

- PO 1:** Demonstrate the ability to perform professionally in organizations or start-ups.
- PO 2:** Perform in a social, cultural and ethical responsibility as an individual or as a member of a team in a professional manner.
- PO 3:** Exude positive attitude in all the sectors and are willing to support any professional initiatives with positive mind-set.
- PO 4:** Adapt to sustain in emerging era and constantly upgrade skills towards independent and lifelong learning.
- PO 5:** Communicate complex concepts with professionalism by adapting appropriate resources and modern tools in the area of Commerce and Rural Management.
- PO 6:** Able to document their participation and contribution to student organizations, business or consulting projects, internship opportunities or other initiatives.
- PO 7:** Able to conceptualize, organize and resolve complex business problems or issues by using the resources available under their discretion.
- PO 8:** Understand the impact of the professional management solutions in societal and environmental contexts and demonstrate the knowledge of and need for sustainable development.
- PO 9:** Apply ethical principles and commit to professional ethics and responsibilities and norms of the management practice.
- PO 10:** Able to identify, assess and shape entrepreneurial opportunities and to evaluate their potential for business success.

11. Programme Specific Outcomes (PSOs)

At the completion of the programme, the students will be able to:

- PSO 1:** Apply the knowledge gained during the course of the program to identify, formulate and solve real life problems to meet the core competency with continuous up gradation.
- PSO 2:** Apply the knowledge of ethical and management principles required to work in a team with stewardship of the society.
- PSO 3:** Consolidate the acquired theoretical knowledge into practical skills and wisdom.
- PSO 4:** Discharge his/her social responsibility to the community at large and participate in volatile and disaster situations.

12. Industrial Visit cum Study Tour

Study tour to be mandatory for the M.Com Programme during the III semester. It should cover an organization where functional applications of concepts/ theories covered in the programme are being practised. The visit should be pre- planned with an objective to learn identified applications. The learning could be in

- Accounting processes (Computerized, Digitalize operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services
- Payroll Management
- Production/ Marketing/ Distribution/ Logistic Management

The total time to be devoted in the organization is one day out of five days set aside for the tour.

The outcome of the visit to be documented in a report with the following format

Student Tour Dairy

1. Name of the College
2. Name of the Student
3. Name of the Organisation
4. Date of Visit
5. Learning Objectives
 - To Observe applications of
.....
.....
 - To Understand processes
.....
.....
6. Interactions held
.....
.....
7. Outcome in the form of leanings
.....
.....
8. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD

13. Evaluation

13.1 Evaluation of each paper shall be done in two parts (1) Continuous Assessment (CA) and (2) End Semester assessment (ESA)

13.2 The distribution of marks shall be 25% for CA and 75% for ESA

13.3 For CR 245 and CR 246, there will be external examination for 100 marks of which CR 245 will have internal evaluation of 25 marks for projects. The external examiner will also conduct evaluation of project for 25 marks and the average will be taken for computing marks for 25. The panel of examiners including external and internal will conduct project viva voce as per the guidelines given in the syllabus for 75 marks.

14. Continuous assessment

14.1 The allocation of marks for each component under continuous assessment shall be in the following proportions.

Theory paper

a. Attendance	5
b. Assignment	5
c. Tests	10
d. Seminar	5

Total	25

14.2 There shall be no continuous assessment for dissertation /project work

14.3 The allotment of marks for attendance shall be as follows:

Attendance less than 75%	0 mark
75%	1 mark
76 to 80%	2 marks
81 to 86%	3 marks
86 to 90%	4 marks
Attendance more than 90%	5 marks

Those who secure a minimum of 75% attendance in the aggregate for all the papers of a semester taken together alone will be allowed to register for the end semester assessment of the semester.

Condonation of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of the PG Programme may be granted by the University. Benefit of attendance may be granted to students who attended to University Union activities, meetings of the University bodies and for participation in extracurricular activities by treating them as present for the days of their absence for the above purpose on production of participation/attendance certificate in such activities, subject to a maximum of 10 days in a semester.

14.4 Each student shall be required to do no more than 2 assignments for each paper. Valued assignments must be returned to the students.

14.5 For each paper there shall be at least two class tests during a semester. The probable dates of tests shall be announced at the beginning of each semester. Marks for tests shall be awarded on the basis of the marks secured for the better of the two sets. Valued answer scripts must be made available to the students for perusal within 10 days from the date of test.

14.6 Students shall be required to present a seminar on a selected topic in each paper. A maximum of 5 marks shall be awarded for the seminar. The evaluation of the seminar will be done by the concerned teacher/(s) handling the paper based on the presentation, seminar paper and participation in discussion.

14.7 All the records of the continuous assessment must be kept in the Department and must be made available for verification by the University if necessary. Separate orders incorporating the details for the award of marks under CA will be issued by the university.

14.8 In 3rd and 4th semester, one hour per week shall be allotted for project work.

15. Project evaluation

Dissertation /Project to be submitted at the end of the last semester will be valued by a Board of 2 examiners appointed by the university. The maximum marks shall be 100 of which 75 marks is for Project Report and 25 marks is for Project Viva (as per U.O.No.Ac.A IV/3/M.Com/2016 dated 03.11.2016). The project viva shall be conducted along with the comprehensive Viva Voce.

16. End Semester Assessment

16.1 End semester assessment of all the semesters shall be conducted by the university. There shall be double valuation system of answer books. The average of 2 valuations

shall be taken into account. if there is a variation of more than 15% the answer books shall be valued by a third examiner.

- 16.2 The results of the CA shall be displayed within 5 working days from the last day of a semester. The complaints regarding award of marks of various components of CA , if any, have to be submitted to the department within 3 working days from the display of CA marks. These complaints shall be examined by the Departmental Committee to arrive at a decision regarding the awarding of marks. The decision shall be communicated to the student.
- 16.3 The marks awarded for various components of the CA shall not be rounded off, if it has a decimal part. The total marks of CA shall be rounded of to the nearest whole number. The statement of marks of the CA of all the students in a semester shall be approved by the departmental Committee, countersigned by the Principal and forwarded to the Controller of Examinations within 15 working days from the last day of the semester. The University has the right to normalize the CA for which, separate rules shall be framed by the syndicate.
- 16.4 The results of ESA shall be arranged to be published within 30 to 45 days from the date of the last examination.

17. Pass requirement

Those who secure not less than 40% marks for ESA for each paper and an aggregate minimum of 50% marks including CA for all the papers of a semester shall be declared to have successfully completed the semester The marks for project and viva will be carried over. Those who have successfully completed all the semesters of a Programme shall be declared to have successfully completed the PG Programme.

18. Classification of results

- 18.1 The classification of the results of the programme shall be done at the end of the fourth semester based on the total marks secured for all semesters and shall be as follows:
Candidate securing not less than 50% but below 60%- second class
Candidate securing 60% and above- First class
- 18.2 Candidates who pass all the semester examinations in the first appearance within the minimum period prescribed for each semester shall be ranked on the basis of aggregate marks secured for all the semesters.

M Com (Rural Management) Syllabus (Proposed from 2020)

Course Code	Name of the course		CA	ESA	Total
Semester – I					
CR511	Paper-I	Legal Framework for Business	25	75	100
CR512	Paper-II	Research Methodology	25	75	100
CR513	Paper-III	Quantitative Techniques and Financial Econometrics	25	75	100
CR514	Paper-IV	Advanced Corporate Accounting and Reporting	25	75	100
CR515	Paper-V	Rural Development Policies	25	75	100

		and Strategies			
		Total for semester – I	125	375	500

Course Code	Name of the course		CA	ESA	Total
Semester – II					
CR521	Paper-I	Management of Human Resources	25	75	100
CR522	Paper-II	Management of Financial resources	25	75	100
CR523	Paper-III	Executive Business Communication	25	75	100
CR524	Paper-IV	Marketing Management	25	75	100
CR525	Paper-V	Micro, Small and Medium Enterprises	25	75	100
		Total for semester – II	125	375	500

Course Code	Name of the course		CA	ESA	Total
Semester – III					
CR531	Paper-I	Income Tax Planning and GST credits	25	75	100
CR532	Paper-II	Rural Project Planning, Monitoring and Evaluation	25	75	100
CR533	Paper-III	Strategic Cost and Management Accounting	25	75	100
CR534	Paper-IV	Technology Management for Rural Industries	25	75	100
		Total for semester – III	100	300	400

Course Code	Name of the course		CA	ESA	Total
Semester – IV					
CR541	Paper-I	Strategic Management	25	75	100
CR542	Paper-II	Investment Management	25	75	100
CR543	Paper-III	Management Optimization Techniques	25	75	100
CR544	Paper-IV	Accounting Information: Analysis and Reporting	25	75	100
CR545	Paper-V	Major Project based on rural industries	00	100	100
CR 546		Comprehensive viva voce	00	100	100
		Total for semester – IV	100	500	600

	Total for all semesters	450	1550	2000
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SEMESTER I PAPER 1

CR 211 LEGAL FRAME WORK FOR BUSINESS

Aim

To acquaint student with modern corporate laws and in cyber laws

Course Objectives

1. To enable student acquire updated knowledge and develop understanding of the regulatory framework for business
2. To make students aware of opportunities available in various legal compliances so as to enable them employable.
3. To expose students in emerging trends in legal framework affecting business.

Module 1: Advanced Company Law: The Companies Act 2013: Formation and related procedures of various types of companies Procedure for inter-corporate loans, investments-guarantee and security – Registration modification and satisfaction of charge Declaration and payment of dividend Maintenance of Books of Accounts - statutory financial audit, cost audit and secretarial audit – Board meetings and procedures (20 hours)

Module 2: Other Corporate Laws: Limited Liability Partnership Act, 2008: Concept, formation, membership, functioning and Dissolution - Conversion of LLPs into Private Limited Companies and vice versa. The Insolvency and Bankruptcy Code, 2016 - Insolvency Professionals - Liquidation Process – Insolvency and Bankruptcy Board of India. (20 hours)

Module 3: Economic Laws: a. FDI Policy – Foreign Direct Investment in India and abroad – External Commercial Borrowing (ECB) Formalities – Establishment of Branch Office of a foreign entity in India. b. Foreign Trade Policy – Opportunities of commerce/finance professional in foreign trade – Procedure of import and export – Export promotion schemes and initiatives. c. Competition Commission of India – Compliance of competition law. (20 hours)

Module 4 : Industrial and Labour laws: Overview of Industrial Policy of Govt of India and Govt of Kerala – Regulatory Mechanism under IDRA – MSME Development Act – Advantages of MSMEs and their role and significance in economic development – Central and State Schemes for MSME Promotion – Udyog Aadhar. (10 hours)

Module 5: Regional cooperation for Trade: India and WTO- SAARC- BRICS India and the European Union -Regional cooperation and world trade- India’s demographic dividend – Cyber laws (10 hours)

Course outcomes (CO):

The completion of this course will result in

- CO1: Enhancing the understanding of Laws for business
- CO2: Increasing capacities on Company and Corporate laws
- CO3: Managing Economic laws and its implications
- CO4: Increasing the understanding on industrial and labour laws
- CO5: Learned the possibilities of international cooperation

References

1. Abir Roy (2018). Competition Law in India. EBC Bookstore.
2. Agarwal V.K. (2016). Law of Consumer Protection. Bharat Publishing.
3. Anantharaman. K.S (2015). [Lectures On Company Law: Covering The Companies Act, 2013 And Limited Liability Partnership Act, 2008](#). Lexis Nexis.
4. Chandha P.R (2016), Business law. Galgotia
5. Kapoor. N .D (2013), Business law, Sulthan Chand and Sons

Websites: www.india.gov.in, www.mca.gov.in, www.commerce.gov.in, www.dgft.gov.in, www.cci.gov.in, udyogaadhaar.gov.in, www.egroups.kerala.gov.in and www.cca.gov.in

SEMESTER I PAPER 2 CR212 RESEARCH METHODOLOGY

Aim

To impart scientific and systematic knowledge for carrying out research work.

Course objectives

To understand the concepts of research and research methodology

To understand the research process in detail

To help students to carry out research works independently

Module 1: Fundamentals of Research: Research-meaning-nature-significance-objectives-utilities-Principles of scientific research-Scientific Methods-Induction, Deduction-Qualities of a good researcher-Research Ethics. Research Methods-Types of Research-Fundamental, Applied, Policy, Exploratory, Descriptive, Predictive, Analytical, Historical; Methods of Investigation-Library, Case study, survey, Field study, Experimental, Evaluation, Action, Diagnostic, Expost Facto Research; Quantitative and Qualitative research (15 hours)

Module 2: Research Process: Research problem Identification-Identifying research gap-setting of objectives and hypotheses-identifying the variables-dependent, independent and intervening variables-Research design-steps in developing a research design-research design for descriptive, analytical, empirical and experimental research-qualities of a good research design. (15 hours)

Module 3: Sampling Techniques and Data Collection Methods: Probability and non-probability sampling techniques-sample size-sampling errors-sources of collection of data-Techniques and tools for data collection-Pre-testing and Pilot study (Review only). (15 hours)

Module 4: Statistical Estimation and Hypothesis Testing: Estimation-Qualities of a good estimation, Criteria for selecting estimation, Methods of estimation, point and interval estimation, confidence interval, determination of sample size in estimation. Testing of Hypothesis-Need and Significance of hypotheses-Formulation, Types of hypotheses-errors in testing hypotheses-type-I and Type-II errors-one tailed and Two tailed tests-level of significance-Parametric tests-large sample and small sample tests-Z test, t-test, F-test-application of parametric tests. Non-parametric tests-Chi-square test, Sign test, Fisher-Irwin test, rank sum test, Run test, Mann-Whitney U test, Kruskal Wallis H test, Wilcoxon test, Mc Nemer test. Analysis of Variance-Meaning-Assumptions of ANOVA, Techniques of ANOVA-One way classification-Two-way classification-Setting up ANOVA table, Conditions for application and uses of ANOVA-Interpretation of analysed data. (25 hours)

Module5: Report writing and presentation: Research report- Types of reports- Content of report-Style of reporting-Steps in drafting reports-Qualities of a good report-Documentation-

Citation-Footnotes-References-Bibliography-APA and MLA Format in writing references and Bibliography. (10 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Display competencies and knowledge on the key knowledge area of research and its methodologies.

CO2: Acquire the skills to explore appropriate research problems and parameters.

CO3: Evaluate research problems and various research designs,

CO4: Formulate hypotheses and develop statistical models

CO5: Acquire the skills to analyse various research problems, interpret the various statistical tests results and generate good research reports.

References:

1. Kothari, C.R (2004)., Research Methodology, New Age International (P) Ltd.
2. Arora, P.N. & S. Arora (2007), Statistics for Management, S. Chand & Company Ltd.
3. Donald R. Cooper and Pamela S. Schindler (2006), Business Research methods.Tata McGraw Hill, 9th Edition
4. Krisnasamy, O.R. and M. Ranganathan (2005), Methodology of Research in Social Science, Himalaya Publishing House.
5. Panneerselvam, R (2008)., Research Methodology, Prentice Hall of India.

SEMESTER I PAPER 3
CR 213 QUANTITATIVE TECHNIQUES AND FINANCIAL
ECONOMETRICS

Aim

To impart scientific and systematic knowledge for analyzing quantitative terms associated with Commerce.

Course Objectives:

To understand the concepts of probability and probability distribution

To understand the financial econometrics in detail

To help students to carry out analysis using univariate and multivariate analyses

Module 1 : Probability Theories: Introduction to probability-Certain and Impossible events-sample space-The complement of an event-Mutually exclusive events-Addition and Multiplication Rules for Probability- Independent and dependent events-Combinatorial probability-Conditional probability-Bayes Theorem/Law of total probability-Central Limit Theorem
(10 hours)

Module 2: Probability Distribution: Binomial distribution-Bernoulli process, properties of binomial distribution, mean and standard deviation of binomial distribution-utility of binomial distribution-fitting of binomial distribution. Poisson distribution-meaning and properties of Poisson distribution, utility of Poisson distribution, fitting of Poisson distribution. Normal distribution-normal curve-properties of normal distribution, utility of normal distribution,-normal approximation to binomial distribution-normal approximation to Poisson distribution. Other probability distribution-beta distribution-exponential distribution.
(10 hours)

Module 3: Introduction to Financial Econometrics: Econometrics-Meaning, Methodology, Types; Econometric Models – Steps in modelling -Specification – Estimation and Validation Types of Economic Data – Time Series, Cross Sectional and Panel - Model Specification test – Ramsey Reset Test – Basic Understanding of Breakpoint- Least Square Estimates – Assumptions – Best Linear Unbiased Estimate (BLUE)– Spherical Errors –White Noise
(20 hours)

Module 4: Univariate and Multivariate Analysis(Basic concepts and simple problems only) Ordinary Least Squares (OLS) – Simple and Multiple Regression – Predictors and Predict and Normality of Distributions – Normality Test using descriptive statistics – Jarque-Bera statistic Stationary series- Level- First and second order differencing – Unit Root test – Augmented Dickey Fuller test -Linear Relationship of Variables – Correlation- Regression Results analysis – Individual Coefficient tests – t statistics and p values, Joint test – fit of

goodness of model tests- R-squared, Adjusted R –squared, F statistics and p value, Serial correlation- Durbin Watson statistics-Basic difference between Multi-variate and Multiple regression. Multi collinearity - Coefficient Diagnostics – Variance Inflation Factor- Residual diagnostics – Correlogram Q Statistics, Correlogram of square Residuals, Histogram Normality, Heteroskedasticity. (20 hours)

Module 5: Processing and Analysis of Data using SPSS: Introduction to SPSS-Features, Creating files and data entry, Preparation of frequency tables and graphs. Steps in data processing-checking, editing, coding, classification. Analysis of data-statistical tools, univariate, bivariate and multivariate-Measures of central tendency, dispersion, correlation, regression, t-test, Chi-square test, factor analysis and ANOVA. (20 hours)

Course outcomes (CO):

CO1: Develop proficiency in using probability theories.

CO2: Develop proficiency in using financial econometrics.

CO3: Develop proficiency in using univariate and multivariate analyses.

CO4: Develop proficiency in using SPSS for Data analysis.

References:

1. V.K.Kapoor (2014). Fundamentals of Statistics for Business and Economics-,Sultan Chand and Sons .
2. Levine (2006). Statistics for Management-,Pearson Education Asia.
3. Damodar N Gujarati, Dawn C Porter and Sangeetha Gunasekhar (2012) Basic Econometrics (5th Ed), , Nc Graw Hill Education (India)
4. Ruey S. Tsay (2010).Analysis of Financial Time series (3rd Ed), , Wiley India Pvt Ltd
5. A. H . Studenmund (2015). Using Econometrics (6th Ed), , Pearson, Education Limited,
6. Dimitrios Asteriou and Stephen G. Hall (2016).Applied Econometrics (3rd Ed), , Palgrave.
7. Joseph F. Hair (jr), William C. Black, Barry J. Babin and Rolph E. Anderson (2016). Mutivariate Data Analysis (7th Ed), n, Pearson, Education Limited
8. Kiran Pandya Smruti Bulsari Sanjay Sinha (2011) SPSS in simple steps- Dreamtech Press.

SEMESTER I PAPER 4

CR 214 ADVANCED CORPORATE ACCOUNTING AND REPORTING

Aim:

To understand and comprehend the corporate accounting methods and the means of reporting

Course Objectives:

1. To acquaint the students about important accounting standards
2. To gain ability to prepare financial statements including consolidated financial statements of group companies and financial reports of various types of entities by applying relevant accounting standards.
3. To expose the students to advanced accounting issues and practices such as insurance claims, investment accounting and liquidation of companies.

Module 1: Introduction to Accounting Standards--Accounting Bodies—International Accounting Standards Board—Institute of Chartered Accountants of India—Accounting Standards Boards—Procedure adopted by ASB in formulating Accounting Standards—Companies Act 2013 and Accounting Standards—Need for accounting standards—International Accounting Standards and IFRS—Convergence with IFRS (20 hours)

Module 2: Consolidated Financial Statement (AS 21) – Holding Companies – Definition – Preparation of Consolidated Balance Sheet – Minority Interest – Pre-acquisition or Capital Profits – Cost of Control or Goodwill – Inter- company Balance – Unrealised Inter-company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend. Cross Holding. (15 hours)

Module 3: Segment Reporting and Accounting For Leases: Segment Reporting (AS 17)—Business Segment—Geographical Segments—Reportable Segments—Identification Tests—Primary and Secondary Segments. Accounting for Leases (AS 19)—Finance Lease—Operating Lease—Minimum Lease Payments—Gross investment in leases—Interest rate implicit in leases—Accounting treatment in the books of lessee and lessor—Sub leases by lessee. (20 hours)

Module 4: Insurance Claims and Investment Accounts--Loss of stock,--Consequential Loss—Average Clause- Investment Accounts—Cum interest—Ex-interest— Ex - dividend and cum dividend—Columnar investment accounts. (15 hours)

Module 5: Accounting for Liquidation of Companies – Preparation of Statement of Affairs – Deficiency/Surplus Account - Liquidator's Final Statement of Account – Receiver's

Statement of Accounts.

(10 hours)

Theory and practical problems shall be in the ratio of 30:70. Practical problems shall be included for application of accounting standards also.

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Understand and get knowledge on accounting format with effectively and professionally.

CO2: Acquire the knowledge and skills that related to financial and nonfinancial information to formulate business.

CO3: Develop the global business, how to management accounting helps for decision making.

CO4: work individual as well as team member in financial aspects of business.

CO5: Analyse and Implementation their responsibility and ethical financial information.

CO6: Provide sustainable development of business using tools and technique in accounting.

References:

1. Gunasekaran, E.(2017). *Accounting for Management*, Lakshmi Publication
2. Khan. M.Y. and P.K. Jain (2017), *Management Accounting*, Tata McGraw Hill Pub.
3. Maheswari, S.N. (2013), *Cost and Management Accounting*, Sultan Chand & Sons., Publisher.
4. Pandikumar ,M.P(2010), *Management Accounting*, Excel Books.
5. Narayanasamy.R(2017), *Financial Accounting A Managerial Perspective*, PHI learning Private Limited , Sixth Edition.
6. Gupta.R.L and Radhaswamy M (2017), *Advanced Accounts, Vol I*, Sultan Chand & Sons .
7. Jain .S.P. and K.L.Narang (2018), *Advanced Accounts*, Kalyani Publishers.

SEMESTER I PAPER 5

CR215 RURAL DEVELOPMENT POLICIES AND STRATEGIES

Aim

To acquaint student with the evolution and growth of rural development in India

Course Objectives

1. To enable student acquire updated knowledge and develop understanding of the rural economy and development
2. To make students aware of the rural industries where employment could be generated
3. To expose students in emerging trends in rural development including agriculture

Module-1: Rural Development Strategy: Meaning and elements of rural development; Role of Agriculture in Indian Economy; New agricultural strategy; Green revolution; Recent trends in agricultural growth in India; Interregional variations in growth of output and productivity; Strategy of agricultural development and technological progress; (15 hours)

Module -2: Sustainable development; Impact of globalization on agriculture. Diversification of Rural Economic Activities: Livestock economies - Livestock resources and their productivity; White revolution; Fishery and poultry development; Forestry; Horticulture and floriculture; (15 hours)

Module-3: Rural industries: introduction, growth, comparison with urban industries- Issues and problems in rural industrialization and development of agro-based industries; Rural non-farm sector. (10 hours)

Module-4: Land Reforms and Rural Development Programmes: Land Reforms; Land ownership structure; Tenancy and crop sharing - Forms; Incidence and effects; Problems of marginal and small farmers; Interlocking of land; Labour and credit markets; Segmentation in labour markets; Rural-urban migration. Rural Development Programmes: Bharat Nirman; NREGP; NRHM; ICDS; MDM; SSA; SGSRY; Rural water supply; Sanitation housing programme. (20 hours)

Module-5: Rural Credit; Agricultural prices and Markets: Characteristics and sources of rural credit - Institutional and non-institutional; Reorganization of rural credit - Cooperatives; Commercial banks; Regional rural banks; Role of NABARD; Objectives of agricultural price policy; Food security system in India and public distribution; Agricultural marketing; Agricultural Insurance. (20 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Understand and get knowledge on the rural development in India

CO2: Acquire the knowledge and skills that related to rural industries

CO3: Learn in-depth about land reforms and development programmes

CO4: Comprehend the rural credit, agricultural prices and markets in detail

References:

1. Katar Singh (2009). Rural Development principles; policies and Management Second edition sage publications.
2. Ruddar Datt and K.P.M.Sundharam (2004). Indian Economy- S.Chand & Co.Ltd.
3. Misra and Puri(2010). Structure and Problems of Indian Economy-Himalaya Publishing House.
4. Journals of Kurukshetra; Yojana; Planning Commission Reports and Economic Survey of India.

SEMESTER II PAPER 1

CR221 MANAGEMENT OF HUMAN RESOURCES

Aim

To acquaint student with the nuances of managing human resources in organisations

Course Objectives:

1. To help the students develop an understanding of the management of human resources and develop abilities and skills required to manage them.
2. To understand the functions, systems, policies and applications of Human Resource Management in organizations with HRIS.
3. To learn the training and development methods of an organizations with the help of evaluation.
4. To realize the compensation methods and trade union using case study with practical manner in an HR department.

Module 1: Introduction to Human Resources Management: Context and Concept of People Management in a Systems Perspective – Organization and Functions of the HR and Personnel Department – HR Structure and Strategy; Role of Government and Personnel Environment including that of MNCs. (15 hours)

Module 2: Human Resource Information System (HRIS), Human resource Planning – Selection System including Induction –Performance and Potential Appraisal; Coaching and Mentoring; HRM issues and practices in the context of Outsourcing as a strategy and MNCs. (15 hours)

Module 3: Training and Development – Methods, Design & Evaluation of T & D Programmes; Modern apprenticeships (MA), Investors in people - Career Development – Promotions and Transfers – Personnel Empowerment including Delegation – Retirement and Other Separation Processes. (15 hours)

Module 4 Principal Compensation Issues & Management – Designing basic pay structures – Market tracking - Job Evaluation – Productivity, Employee Morale and Motivation; Flexible working practices, Stress Management and Quality of Work Life. (15 hours)

Module 5 Trade Unions – Managing Conflicts – Disciplinary Process- Collective Bargaining – Workers and Managerial Decision Making – A Discussion on Concept, Mechanics and Experience. (20 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Apply and contribute to the development, implementation and evaluation of Planning of Human Resources, Recruitment, Selection, and Retention.

CO2: Create the design and evaluation of Training and Development Programmes.

CO3: Develop and Facilitate Performance management and Compensation management by upholding ethical standards for sustainable development.

CO4: Critically evaluate and communicate Health, Welfare and safety aspects of employees and organization.

CO5: Appreciate Human Resource aspects of an organization for better decision making.

CO6: Conduct research, prepare report and recommend changes in Human Resource Practices.

REFERENCES:

- Aswathappa, K.(2017), Human Resource Management, Text & Cases, McGraw Hill Education.
- Durai. (2016), Human Resource Management, Pearson Education India, Second edition
- Dessler Gary (2017). Fundamentals of Human Resource Management , Pearson Education, 2017.
- Subba Rao, P (2013). Essentials of HRM and Industrial Relation, Himalaya Publishing House Pvt. Ltd

SEMESTER II PAPER 2

CR 222 MANAGEMENT OF FINANCIAL RESOURCES

Aim

To acquaint student with the management of financial resources and sourcing and managing funds.

Course Objectives:

1. To understand the role of financial manager in business, to develop knowledge on various sources of finance
2. To know the significance of time value of money in decision making.
3. To develop an ability to make certain important decisions relating to capital budgeting, cost of capital, capital structure, and working capital management for effective utilization of resources.

Module 1 - Nature and Scope of Financial Management, Financial Decisions, Use of Financial Statements in Financial Decision making process (Ratio Analysis), Profit Maximization vs. Wealth Maximization, Risk and Return analysis. Indian Financial System- An overview. (15 hours)

Module 2: Investment Decisions: Long term Investment Decisions – Capital Rationing, Capital Budgeting Decisions, Capital Budgeting with risk analysis (15 hours)

Module 3: Short Term Investment Decisions: Working Capital Management – Gross and Net working capital, Working Capital Policies, Various approaches, factors affecting Working Capital, Management of Cash, Inventory and Receivables. (20 hours)

Module 4: Financing Decisions: Various sources of Finance – Both Long term and Short term, Capital Structure, Various approaches to Capital Structure, Leverage, Types of leverage and their impact on the profit of the company, Cost of Capital, Cost of all components of cost and Weighted Average cost of Capital. (20 hours)

Module 5: Dividend Decisions: Dividend Policies, Dividend theories, Walter's Model, Gordon's Model, MM Approach to Dividend, Relevance of Dividends in the Indian Corporate with specific reference to Indian Capital Market. An Introduction to various Financial Services as an off shoot of Financial Management (20 hours)

Course outcomes (CO):

After completion of this course, the student will be able to develop

- CO1: To gain knowledge on availability of various sources of finance and markets for raising of funds.
- CO2: To evaluate the long term and short term investment decisions
- CO3: To Evaluate the financing decisions by using different techniques of valuation.
- CO4: To evaluate the dividend Decisions in relation to wealth maximization.

References

1. Prasanna Chandra (2005). Financial Management, Tata McGraw Hill.
2. I. M. Pandey (2015). Financial Management, Vikas Publishing House.
3. S N Maheswari (2019). Financial Management, Sultan Chand Publications.
4. Shashi K. Gupta (2015), Financial Management, Vikas Publications.
5. Jonathan Berk, Peter Demarzo (2020). Financial Management, Pearson Publications.

SEMESTER II PAPER 3

CR 223 EXECUTIVE BUSINESS COMMUNICATIONS

Aim: To familiarize the students with the basic concepts of business communication in the organizational backdrop and the application for the extension of communication in business.

Course Objectives:

The course introduces the student to basic concepts, verbal communication and nonverbal communication.

Module 1: Nature and purpose of communication; Process and Elements – Classification of communication – interpersonal, interpersonal, written, verbal, nonverbal, visual etc.; Barriers to communication; principles of effective communication; Business communication – Role, Importance, types; Deductive & inductive logic. (15 hours)

Module 2: Written communication, Principles of effective writing; business letters – types, layout, Application letter – resume – references; Appointment order. Letter of resignation; Business enquiries – offers and quotations, Order – execution and cancellation of orders; Letters of complaint; Case Analysis. (15 hours)

Module 3: Persuasive communication – Circulars, Publicity material, news, letters, Notices and advertisements, Leaflets, Initiation; Internal communication – memoranda, meeting documentation, Reports, Types of reports, Writing of reports. (20 hours)

Module 4: Oral communication – Skills and effectiveness, principles. Planning a talk, presentations, extempore speech, Group discussions, interviewing skills – Appearing in interviews, conducting interviews. (20 hours)

Module 5: Chairing, attending meetings, conferences, seminars; Negotiation skills, conversation control – Etiquettes that include: etiquettes in social as well as office settings, email etiquettes, telephone etiquettes etc.- Non-verbal communication, body language, kinetics, proxemics, Para language, NLP; Listening – principles of effective listening, Visual communication – use of AVAs, Technology and communication – Communicating digitally – Electronic mail, Teleconferencing, Video conferencing. (20 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Develop effective communication in oral and written forms.

CO2: Improve their cognitive skills by enhancing learning skills, presentation skills with ICT, problem solving and decision making skills.

CO3: Critically think and evaluate their own self better and build ethical qualities for personal and professional success

CO4: Manage emotions and stress and build team skills for sustainable development in global business environment.

CO5: Analyse conflicts and maintain better interpersonal relationships.

CO6: Develop and incorporate time management and resource management skills to achieve one's own goals.

REFERENCES:

1. Asha Kaul (2014). Effective business communication. Prentice Hall.
2. Meera banerjee, Krishnamohan (2017), Developing communication skills. Trinity.
3. [Harvard Business Essentials \(2012\). Guide to Business Communication](#). Harvard.
4. Meenakshi Raman (2012). Business Communication. Oxford University Press.
5. V. Raymond Lesikar (2017). [Business Communication \(SIE\): Connecting in a Digital World](#). Mc Graw Hill

ADDITIONAL RESOURCES:

www.businesscommunication.org, www.researchgate.net, www.allstream.com

SEMESTER II PAPER 4

CR 224 MARKETING MANAGEMENT

Aim: To introduce the concepts and ensure the effective marketing of products and services.

Course Objectives:

The objective of this course is to make the students understand the concepts, theories and strategies of marketing function of an Organisation with regard to profit and non-profit businesses and also to create knowledge on the current trends in marketing practices along with the ethical practices of marketing the benefits.

Module 1 Marketing-Basic concepts-Evolution-Marketing management process-Marketing environment-Internal and External factors-Integrated marketing management - Marketing vs. Selling - Global Marketing -Issues and Challenges. (15 hours)

Module 2 Analysing consumer needs-Identifying and selecting markets-segmentation-targeting-positioning-Marketing strategy formulations-Competitor analysis-Strategic Marketing Mix components. (15 hours)

Module 3 Product planning and development - Product life cycle - New product Development and Management – Product line decisions – Product differentiation – Branding - Channel Management – Managing dealer network – Retailing – Promotional mix and its decisions - Pricing Objectives - Policies and methods (20 hours)

Module 4 Understanding industrial and individual buyer behavior - Influencing factors – Buyer Behavior Models - Online buyer behavior - Building and measuring customer satisfaction - Customer relationships management - Customer acquisition – Retaining – Defection. (20 hours)

Module 5 Marketing Information System - Research Process - Concepts and applications – viral marketing – Green marketing – Trends in Retail - Customer driven organizations - Cause related marketing - Ethics in marketing - Online marketing trends (20 hours)

Course outcomes (CO):

CO1: Familiarity to marketing concept and environment.

CO2: Understand the Critical approach and analyze the market and segmenting markets.

CO3: Manage about the buyer's opinion towards promotional as well as marketing mix strategies.

CO4: Analyze the innovative market information and derive insights.

CO5: Construct the suitable marketing strategies after evaluating the current trend about new products and copyrights.

REFERENCES

1. Philip Kotler and Armstrong (2009). Principles of marketing, 11th Edition, Prentice Hall India, 2009
2. K S Chandrasekar (2019).Marketing-Text and Cases, 2nd Edition, Vijaynicole publications.
3. Ramasamy & Namakumari, Marketing Management (2015). 5th Edition, McGraw Hill Education
4. Adrian Palmer (2007).Introduction to Marketing, 3rd Edition, Oxford university press
5. Arunkumar and N Meenakshi (2009). Marketing Management, Vikas Publishing House Pvt. Ltd
6. Micheal R.Czinkota & Masaaki Kotabe (2012).Marketing Management, Thomson Learning.

SEMESTER II PAPER 5

CR 225 MICRO, SMALL AND MEDIUM ENTERPRISES

Aim: To introduce the growth and importance of MSME in India and the relevance to rural management.

Course Objectives:

1. To introduce the evolution and role of rural enterprises in rural development
2. To create awareness on the areas of rural enterprises
3. To show how MSME functions, the incentives offered etc.

Module 1: Introduction: Introduction to Rural Enterprises – Nature and Scope– characteristics– Advantages– Role of Rural Enterprises in Rural Development. (15 hours)

Module 2: Micro Enterprises in Rural Area: Micro Enterprises in Rural Area– Size and Types – SHGs’ Role- Micro-finance- Relevance- Self Employment. (15 hours)

Module 3: Rural Small Enterprises in Rural Area Procedures for Setting up of Rural Small Enterprises– Scope for Employment & Sustainable Livelihood Security– Factors of Location – Advantages, Government Support. (20 hours)

Module 4: Rural Medium Enterprises Rural Medium Enterprises- Scope- Production-NABARD– Role of DIC- Rural Industries- Farm based- Non-farm Sector Development. (20 hours)

Module 5: MSME and Rural Development Financial Institutions and Rural Enterprises – SIDBI– MSME – SBSGS – Subsidy - Sustainable Rural Enterprises – Role of Regional Rural Banks- World Council for Sustainable Business (WCSB). (20 hours)

Course outcomes (CO):

CO1 Acquiring knowledge about MSME

CO2 Able to establish micro enterprises

CO3 Capable to Setting up of MSME

References:

1. Subratha Kumar, 2013, Micro Enterprises and Rural Development in India, Concept Publishers

2. Indian Institute of Banking and Finance, 2017, MS & M Enterprises in India
3. Anil Kumar. S, 2015, Entrepreneurship and Small Business, J.K International Private Ltd.
4. Paul Brans, 2015, Entrepreneurship and Small Business, Macmillan Education, Palgrave
5. Radhakrishnan, L., and P. Uma, 2010, Small and Medium Enterprises, Kalpaz Publications, New Delhi

SEMESTER III PAPER 1

CR 231 INCOME TAX PLANNING AND GST CREDITS

Aim

Facilitate understanding of Assessment of tax liability for Individuals, firms and corporate entities. Convey the relevance of Tax Planning and E filing with basic exposure to GST.

Course Objectives:

1. To provide skills in computing income tax liability under the income tax Act
2. To provide knowledge on assessment of individual firms and companies
3. To create a basic understanding on GST

MODULE 1: Computation of total income and tax liability – deduction under section 80 – rebate and relief under the Income Tax Act, Set off and carry forward of losses, Clubbing of Income (15 hours)

MODULE 2: Assessment of Individuals, and firms, Filing of returns –different forms of Assessment- E filing - Tax Planning measures (15 hours)

MODULE 3: Assessment of companies, Filing of returns –different forms of Assessment- E filing - Tax Planning measures (20 hours)

MODULE 4: Income Tax Authorities in India- Powers, duties and responsibilities (10 hours)

MODULE 5: Goods And Service Tax (GST)- Basic Provisions: Introduction-Meaning-Features-Historical backdrop of Goods and Service Tax-Major Indirect Taxes merged in to Goods and Service Tax-Benefits of GST-Economy, Industry and trade, taxpayers-Types of GST-CGST-IGST-SGST-UTGST-Compensation(GST) Law-Definitions of important terms-Levy of Tax-Collection-Schedules-Rate of GST- Kerala GST Provisions- Main Provisions: Provisions relating to Place, Time and Value of Supply-Different meaning of supply-Composite Supply-Mixed supply- Scope of Supply- Taxable Supply- (30 hours)

Course outcomes (CO):

CO1 Acquiring knowledge about individual and corporate income taxes

CO2 Able to undertake assessment of income tax

CO3 Capable of understanding the nuances of GST
CO4 various provisions of Kerala GST and its impact is known

References

1. Ahuja G. K& Ravi Gupta (2019). A Systematic Approach to Income Tax and Central Sales Tax
2. Datey V S (2016). All About GST .Taxman Publications.
3. Mehrotra H C and Goyal S P (2019), Income Tax Law and Practice –Wealth Tax and Tax planning- Sahitya Bhavan Publications
4. Hand Book of GST in India Concepts and Procedures(2017Edition) -Rakesh Garg &Sandeep Garg - Bloomsbury India Publications
5. Lakhotia .R. N(2006). Corporate Tax Planning.Vishon publishing.
6. Vinod Singhania And Kapil Singhania (2019). Direct taxes – Law and Practice With reference top Tax planning. Taxman Publications Pvt. Ltd

Other Readings

- www.taxman.com
- Finance Act- respective years
Income tax Act 1961
- ITR forms Ministry of finance Govt. of India.

SEMESTER III PAPER 2 CR 232 RURAL PROJECT PLANNING, MONITORING AND EVALUATION

Aim

To give an insight into the projects management including planning, monitoring and evaluation in the rural areas.

Course Objectives:

This course focuses providing the students an introduction to emerging concepts in rural project management and its intricacies including challenges and scope.

Module 1: Project and Project Management Meaning and Definitions of Project – Characteristics of Project – Types of Project – Life Cycle of Project – Concept of Project Management – Phases of Project Management. (10 hours)

Module 2: Project Planning and Network Analysis Meaning, Definitions and Importance of Project Planning, Project Planning Techniques: Project Matrix-Gantt Chart - SWOT Analysis. Meaning, Objectives and Advantages of Network Analysis, Programme Evaluation and Review Technique (PERT) – Critical Path Method. (20 hours)

Module 3: Project Information System Concept of Project Information System – Elements of Project Information System – Types of Information – Objectives of Project Information System – Characteristics of Successful Project Information System – Project Information Report. (20 hours)

Module 4: Project Monitoring and Evaluation Concept of Project Monitoring, Steps and areas in Project Monitoring – Concept of Project Evaluation – Purpose of Project Evaluation – Steps of Project Evaluation-Stages of Project Evaluation-Methods of Project Evaluation. (20 hours)

Module 5: Project Audit Concept of Project Audit – In Process Project Audits – Post – Project Audits – Performance Appraisal: Team Evaluation, Techniques for evaluation of Performance of Team Members and Performance Review. (20 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

- CO1: Understand and get skill on Project management tools and Information system used in a project.
- CO2: Impart knowledge on infrastructure project and project identification methods that are practiced in Indian and Global scenario.
- CO3: Improve cognitive skills on project delays and to resolve conflict in a project.
- CO4: Understand the various information systems.
- CO5: Develop the leadership skills, communication skills and the ability to work with a project team.

References:

1. Goel B.B (1987). Project Management-a Development Perspective, Deep or Deep Publishers
2. Prasanna Chandra (2019). Projects: Planning, Analysis, Selection, Financing, Implementation and Review. Mc Graw Hill.
3. Gary R. Heerkens (2013). Project Management. Tata McGraw Hill .
4. Choudhury S (1983). Project Scheduling and Monitoring in Practice, South Asian Publishers.
5. Mattu P.K (2008). Project Formulation in Developing Countries, MacMillan
6. Little I.M.D. and Mirrless J.A. (1969)Manual of Industrial Project Analysis, Paris Organization for Economic Co-Operation and Development .

SEMESTER III PAPER 3
CR 233 STRATEGIC COST AND MANAGEMENT ACCOUNTING

Aim

To give an insight into the methods and techniques developed to support the modern cost management practices, and application of management accounting tools.

Course Objectives:

This course focuses providing the students an introduction to emerging concepts in cost management system, relevant cost analysis for decision making, performance evaluation and costing methods & pricing in service sector.

MODULE 1: Relevant cost analysis and Management Decisions: Decision making process- Relevant costs and Revenues – relevant cost analysis – Differential cost analysis- marginal costing and decision making- Differential cost analysis – Applications of Differential cost analysis – Relevant cost analysis for decision making. (15 hours)

MODULE 2: Cost control and cost Reduction: Meaning of cost control– Elements of cost control schemes – cost control Techniques – Essentials of success of cost control – Meaning of cost reduction – Essentials of cost reduction programmes (15 hours)

MODULE 3: Cost Management: Concepts – Cost management system -- Activity Based Costing – steps to develop ABC system – Target costing- Life Cycle Costing – Back Flush costing-Material Requirement planning-Value chain analysis-TQM-BPR-JIT. (20 hours)

MODULE 4: Performance Evaluation: Responsibility accounting -Cost Centre – Profit Centre – Investment Centre – Techniques of Performance evaluation --Transfer prices-Budgetary control and reporting–Standard costing and Variance analysis – Contribution margin (20 hours)

MODULE 5: Management Accounting: Definition-Meaning –Scope and significance-relationship between Cost accounting, financial accounting and management accounting
Tools of analysis for management: Ratio Analysis- Fund Flow Statement- Cash Flow Statement and other tools (20 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Understand and get skill on cost analysis tools

CO2: Impart knowledge on cost control and reduction

CO3: Improve cognitive skills on management of costs

CO4: Understand the various value chain analyses

CO5: Develop the logic for various ratio and fund, cash flow analyses

References

1. Jain, K L Narang & SimmiAgrawa/ (2015). Advanced Cost Accounting.Kalyani Publishers.
2. Maheswary (2014). Management accounting and Financial Control; Sultan Chand & Sons
3. Ravi M. Kishore (2019). Taxman's Cost & Management Accounting. Taxman.
4. Shasi K Gupta and R K Sharma (2017).Management Accounting, Kalyani Publishers.
5. Horn Gren,Sundem, Schatzberg & Burgstahler (2009).Introduction to Management Accounting.Dorling Kindersley (India)Pvt. Ltd.

SEMESTER III PAPER 4**CR 234 TECHNOLOGY MANAGEMENT FOR RURAL INDUSTRIES****Aim**

To understand the importance of technology management in rural areas with emerging technologies.

Course Objectives:

This course focuses providing the students an insight into technology management, innovation, invention, forecasting, absorption and diffusion. The sources of funds for enabling technology in enterprises are also included.

Module 1: Technology Management – Meaning and Scope – Basic concepts – Factors influencing Technology Management process, Dimensions of Technology Management; Innovation and Invention. (10 hours)

Module 2: Technology Forecasting – Methods – Generation and Development – process – Transfer of Technology – modes – Appropriate Technologies – Its relevance to Rural Industrial Projects (15 hours)

Module 3: Technology Absorption – concepts, process and constraints; Benefits. Technology Assessment – methods and management; Technology Evaluation and its parameters (20 hours)

Module 4: Technology Diffusion – meaning, Importance and activities- Science and Technology organizations in India – Their role and scope of Technology missions – consultancy organizations, Startup mission etc.- Incubation and Science and Technology parks in India (20 hours)

Module 5: Financing of S & T projects – Development Financing institutions; KVIC, NABARD, DST, CSIR, DBT, NRDC etc., “Central Silk Board, Textile Committee. Venture capital – working capital and capital markets. Evaluation methods of financial outlay -Science and Technology manpower – Need and scope – S & T training organizations in India and abroad. (25 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Understand the relevance of technology to rural industries

CO2: Impart knowledge on technology management

CO3: Improve cognitive skills on forecasting and diffusion

CO4: Understand the various technology missions

CO5: Understand the institutions offering support for rural industries

References

1. Tarek M. Khalil (2010). Management of Technology. Mc Graw Hill.
2. Fredric Betz (2003). Managing Technologies: Innovation and Concepts Research; Prentice Hall
3. Daniel L. Babcock and C.Morse (2006).Managing Engineering and Technologies; Prentice Hall India Pvt. Ltd
4. Jam, Asok, S. Pruthi, K.C.Garg, S.Anab (1996) Indicators of India; Science & Technology segment Books, Sage Publications

SEMESTER IV PAPER 1 CR 241 STRATEGIC MANAGEMENT

Aim: To introduce the business policies under taken by organizations

Course Objectives:

1. To create a conceptual awareness on various strategies.
2. To familiarise students with the formulation, implementation and evaluation of strategies

Module 1: Concept of strategy- Meaning- Definition– Features of strategic management- process of strategic management- Levels of strategy –Corporate and SBU Strategic decision making- Approaches to and process of strategic decision making- Mintzberb’s modes of strategic decision making, Strategic Intent-Developing vision and mission- setting of objectives and goals. (15 hours)

Module 2: Environment analysis- components of environment –environmental scanning- PESTEL analysis- Environmental Threat and Opportunity Profile (ETOP)- organisational appraisal-SWOT analysis- Industry and Competitive Analysis-competitive intelligence - Michael Porters’ industry analysis-competitive analysis-Strategic Advantage Profile--Comparative advantage and Core competence- TOWS matrix (25 hours)

Module 3: Strategic Alternatives- Criteria and process, Corporate level strategies-Grand strategies-Generic Strategies- integration, intensive, Stability, Defensive, and Expansion- Diversification - Retrenchment strategies: sub-classification of Strategies (15 hours)

Module 4: Formulation of strategies–Approaches to strategy formulation-GAP analysis- BCG matrix- Synergy-Functional strategies- Production, Marketing, Finance and HR Strategies, - Strategic choice- process and policies. (15 hours)

Module 5: Implementation, Evaluation and Control- Implementation process and issues –Structural, functional and behavioral Aspects of implementation- Mc Kinsey Seven S

Model – concept of blue ocean strategy,- Evaluation and control of strategies- Techniques. -
Strategic audit. (20 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Understand and get knowledge on managerial functions such as the internal and external environment of the organization.

CO2: Improve the cognitive skills that related to Mission, Vision, Goals, Objectives, Policies and Strategies of any organisation.

CO3: Evaluate and Develop strategic management tools and recommend strategic responses to business problems.

CO4: Develop strategic management plan for sustainable development of the organization

CO5: Analyse and Implement their responsibility to the society and business organisation .

CO6: Understand the social responsibilities, ethical and social considerations of business organisation.

References:

1. Subba Rao, P (2014).Business Policy and Strategic Management, Himalaya Pub. House,
2. Cherunilam F (2015).Business Policy and Strategic Management, Himalaya Pub. House
3. Azar Kazmi(2015). Strategic Management, McGraw Hill Education
4. Vijay Pithadia (2016) Strategic Management and Business Policy (BIZTANTRA), Dreamtech Press.
5. Elisha Stephens & Brice Martin (2018). Business Policy and Strategic Management, EdTech Press.

SEMESTER IV PAPER 2 CR 242 INVESTMENT MANAGEMENT

Aim: To introduce the student to the avenues of investments possible.

Course Objectives:

1. To provide a general understanding about investment avenues and personal finance.
2. To give a broader understanding about behavioural finance and how it equip to decide personal investment.

Module 1: Investment - Conceptual Background To Investment: Meaning & Definition Of Investment – Dimensions Of Investment – Economic, Physical & Financial Investment – Corporate Vs. Personal Investment – Investment Objectives – Process Of Investment – Factors Affecting Investment - Investment, Speculation & Gambling. **Investment Avenues:** Security & Non-Security Form – Fixed Income Investment – Variable Income Investment – Direct & Indirect Investment – Mortgage – Reverse Mortgage – Securitisation Of Assets/Debts – Real Estate Investment – REI Valuation – Real Estate Investment Regulatory Authorities – SEBI Guidelines on REIT – Money Market Instruments (Repos & Tbs) – Capital Market Instruments (Equity, Debts & Hybrid) – Investment In Banks, Insurance Companies, Post Offices, Etc. - Investment in Gold : Physical gold - Gold ETFs - Sovereign Gold Bond - Relative advantages and limitations. (20 hours)

Module 2: Principles of Financial Markets and Interest Rates: Principles of Financial Market – Online Trading – Depository System – Interest Rates – Nominal and Real Rates – Base Rate – LIBOR/LIBID etc. – Term Structure Theories – Interdependence of Markets and Interest Rates. (15 hours)

Module 3: Personal Finance: Meaning – Components of Personal Finance – Levels of Personal Finance (Basic, Advanced, & Application) – Financial Literacy – Personal Finance Principles – Personal Finance Planning – Essentials of Asset Planning – Insurance Planning – Investment Planning – Retirement Planning – Estate Planning – Tax Planning. (15 hours)

Module 4: Behavioural Finance : Investment Deciding Cycle – Judgment Under Uncertainty – Utility Preference – Expected Utility Theory – Information Screening – Biases

– Information Processing – Bayesian Decision Making – Heuristic And Cognitive Biases – Forecasting Biases – Group Behaviour – Conformism – Hedging – Cornering – Investment Styles And Behavioural Pricing – Insider Trading – Circular Trading – Price Rigging.
(20 hours)

Module 5: Financial Modelling Using Spread sheet: Introduction To Modelling – Introduction To Spread Sheet – Database Framing – Creating Charts – Understanding Finance Function In Spread Sheet – Creating Model – Valuation – DCF Techniques.
(Practicals) (20 hours)

Course outcomes (CO):

Upon completion of the course students will be able to

CO1: Understand and get knowledge on investment areas and functions

CO2: Improve the cognitive skills on the financial markets and interest rate mechanisms

CO3: Learn to plan personal finance effectively

CO4: Use and comprehend information for investing successfully

References:

1. Bhalla VK (2018). Investment Management, S Chand & Co.
2. Bodie, Kane, Marcus, and Mohanty (2019). Investment, TMH
3. Prasanna Chandra (2017). Investment Analysis and Portfolio Management, TMH
4. Punithavathy Pandian (2012). Security Analysis and Portfolio Management, Vikas Publications
5. Reghunathan (2006). Investment Analysis and Portfolio Management, Pearson Education

SEMESTER IV PAPER 3

CR 243 MANAGEMENT OPTIMISATION TECHNIQUES

Aim

To familiarize the students with some of the quantitative tools that assist in decision making.

Course Objective:

To help the students identify and develop operations Research models from the verbal description of the real system and develop skills in analysing such models.

MODULE 1: Introduction to Operations Research- Evolution – definitions – features - role of models – limitations – applications (10 hours)

MODULE 2: Linear Programming-Formulation of LPP – graphical solution method - Simplex method –Big M and two phase method – dual problem – Transportation model- Assignment model. (20 hours)

MODULE 3: Decision Theory- Decision making under uncertainty – methods – decision making under risk – EMV, EOL, EVPI – decision trees – multi stage decision problems (20 hours)

MODULE 4: Game Theory – two person zero sum game – games containing saddle point – 2x2 games – principle of dominance – 2xn and mx2 games – larger sized games. (20 hours)

MODULE 5: Project Scheduling Techniques- PERT and CPM – critical path computations – probability considerations in project scheduling – crashing – calculation of floats. **Inventory Models-**Definition of inventory problem - costs involved in inventory problems – EOQ and EPQ models – inventory models with price breaks - probability inventory models – newspaper boy problem – selective inventory control techniques (20 hours)

Course outcomes (CO):

Upon completion of the course, the student will

CO1: Critically think about the priorities that are involved in the daily activities of a project.

CO2: Cultivate and Enhance the knowledge about Build the best fit route of transportation for carrying schedule of activities.

CO3: Have the ability to work and Graphically locate the optimum peak point in completing the project.

CO4: Understand the application of Decision Theory

CO5: Analyze and apply the research techniques in quantitative and qualitative aspects

CO6: Develop competencies in Maximize the productivity with help of least cost techniques.

References

1. S.R. Yadav, A.K. Malik (2014). Operations Research. Oxford University Press
2. Srinivasan, G. (2017). Operations Research : Principles And Applications, PHI.
3. Budnik, Frank S. Dennis MgKaney and Richard Mojena (1995). Principles of Operations Research, All India Traveller Bookseller
4. Gould, F.C. etc. (1993). Introduction to Management Science, Englewood Chiffs, Prentice Hall Inc
5. Kapoor, V.K. (2011), Operations Research, Sultan Chand & Sons.
6. Panneerselvam (2003). Operations Research, Prentice Hall of India
7. Taha (2003) Operations Research – An Introduction, Prentice Hall of India.

SEMESTER IV PAPER 4

CR 244 ACCOUNTING INFORMATION –ANALYSIS AND INTERPRETATION

(To be imparted using Annual Reports of Listed Companies, preferably 5 each from large, mid and small cap companies)

Aim: To ensure the students are able interpret the accounting information so that they can effectively take financial decisions.

Course Objectives:

1. To enable students to understand and analyse financial statements in order to get a real feel of business enterprises, their operations and performance outcomes.
2. To understand business decision making process through in-depth and multi-pronged analysis of financial statements.

Module 1: Introduction to Accounting Information: Highlights of Financial Reporting under Companies Act 2013-- balance sheet -- profit and loss account-- cash flow statement --statement of changes in equity-- explanatory note annexed thereof—Forms and Contents Schedule III—Annual Report--Board's Report -- Corporate Governance Report-- Management Discussion & Analysis --Business Responsibility Report -- Sustainability Report—Presentation of outcomes of analysis and the art of interpretation-**Analysis of Statement of Shareholders' Equity:** Elements of the Statement of Shareholders' Equity—Comprehensive income reporting-Liquidity—Long term solvency—Operating efficiency—Overall profitability- Turnover—Capital Structure—Coverage—Expense—ROI—Shareholders Ratios—Inter firm Comparison. (20 hours)

Module 2: Comparative Analysis of Financial Statements and Distress Analysis: Common size statements—Trend Analysis—Measures of Income—Transaction approach to income measurement—Balance sheet approach to income measurement—Techniques for analysing changes in sales/income/profits—Distress Analysis—Corporate Sickness—Corporate Sickness—Ways of identification—Causes of distress—Indications of corporate distress—Distress prediction—Univariate and multivariate prediction models—Altman

discriminant model--Beaver's Study on Univariate Analysis of Corporate Distress Prediction--L. C. Gupta's study for Distress Analysis--Impact of off balance sheet items—operating leases/Derivatives/Guarantees/Contingent liabilities—Bond analysis (20 hours)

Module 3: Analysis of Cash Flow Statement: Free Cash Flow—Cash flow from Operating, financing and Investment activities—Foreign currency Cash flows—Extra ordinary items—Taxation—Acquisition and disposal of subsidiaries—Non-cash transactions—Analysis of CFS—Quality of earnings and Cash flows. (20 hours)

Module 4: Analysis of Profitability, Growth and Earning Sustainability: Operating/Financial activity—Effect on leverage—Drivers of operating profitability—Margin—Asset utilization-Drivers of profit margin-Drivers of asset utilization-Du Pont Analysis—Growth—Residual Income—Changes in ROE/RONA/ROTA—Core and unusual components of Return on Net Operating Assets—Issues in identifying sustainable earnings—Changes in financing and financing cost—Analysis of growth in shareholders' equity—Price to Book and Price to Earnings ratios—PE ratio and Sustainable Earnings. (20 hours)

Module 5: Financial Modelling: Financial Analysis—Meaning—Concept—Application—Financial Modeling-- Types of Financial Models—Macroeconomic Financial Models, Industrial Financial Models—Corporate Financial Models—Deterministic—Simulation Based and Specialised Models—Attributes of good Financial Model—Structure of Financial Model—Application of Financial Model—Users of Financial Models—Analysis of revenue, cost of sales, administration and selling costs, financing charges, other income, taxation, working capital, fixed assets, debt , cash flows and changes in equity. (10 hours)

Course outcomes (CO):

Upon completion of the course, the student will

CO1: Understand the role that statistical data analysis plays in accounting decision making process.

CO2: Improved statistical thinking abilities, involving the identification and exploitation of variation in financial statements and analyses.

CO3: Critically evaluate reports presenting statistical data and translate and communicate the results of statistical analyses to organizational managers.

CO4: Expertise in recording, presenting, recitation and making inferences from quantitative data with reference to finance.

CO5: Develop capabilities as a manager to “think statistically” using data and to substantiate the business intuitions.

References:

1. M S Narasimhan (2016).Financial Statements and Analysis.Cengage Learning
2. KR Subramnyam and John J Wild (2014). Financial Statement Analysis.Mc Graw Hill
3. Chandan SenGupta (2009).Financial Analysis and Modeling.Wiley
4. Institute of Cost and Management Accountants (2014)Financial Analysis and Business Valuation.Study Materials.
5. Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson (2005).Financial Reporting and Analysis. Prentice Hall

6. Krishna G. Palepu, Paul M. Healy, Victor L Bernard (2007). Business Analysis and Valuation : Using Financial Statements, Text and Cases .South-Western College.

SEMESTER IV PAPER 5

CR 245 MAJOR PROJECT BASED ON RURAL INDUSTRIES

Project work to commence at the end of the third semester

Every student shall work on a project related to Commerce and more closely associated to the Rural industries and Rural management.

Project Report to be submitted at the end of the fourth semester.

Project work should be done under the supervision and guidance of regular faculty.

Students who submit a project shall justify the following:

- Relevance of the study
- Problem identified
- Objectives and the Methodology
- Outcome envisaged and the possible application of the same.

For identifying a topic which is live from the environment/industry is possible through establishing linkages with industry/ policy making bodies.

Two copies of the project report in English (Printed or typed in A4 size paper) should be submitted by the student on or before the completion of the fourth semester

Structure of the Report

Title Page

- Certificate from the guide
- Name of the Student, Name and Designation of the supervising Teacher
- Acknowledgements
- Contents

- Executive Summary
- Chapter I: Introduction
 1. Research problem
 2. Objectives of the study,(ONE primary objective associated with the statement of the problem and other secondary objectives)
 3. Methodology (stating the variables associated with the objectives) and the hypotheses emerging from research problem and objectives framed , sample design and technique
- Chapter II Review of Literature
- Chapter III and IV: Data Analysis and interpretation
- Chapter V: Summary findings Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc ;)
- Bibliography

Project evaluation and viva-voce:

Dissertation /Project to be submitted at the end of the last semester will be valued by a Board of 1 examiner appointed by the university. The maximum marks shall be 100. The project report shall be subject to internal and external evaluation followed by a Viva-voce.

A viva voce related to the project work will also be conducted by the external evaluation board and students have to attend the viva voce individually.

Marks are to be awarded to the students combining the internal external evaluation and viva voce.

Total Marks for the Project is 100

Internal evaluation of Project work	25
External evaluation of Project work	25
Average of the same to be taken for project work out of 25.	

External viva voce examination

External evaluation board will have one external examiner appointed by the University and either HOD or his nominee in the panel

Total:	75
Breakup:	
Relevance of the study	5
Problem identification	10
Research methodology	30
Findings	10
Reporting	10
Linkage in the study	5
Outcome achieved	5

The student should get a minimum of 50% in project report (including report and viva voce).

If the student fails to get a minimum percentage in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.

**SEMESTER IV
CR 246 COMPREHENSIVE VIVA-VOCE**

All students to appear for the comprehensive viva voce covering all the courses studied in all the semester. This viva-voce will be held on the same day where CR 245 MAJOR PROJECT BASED ON RURAL INDUSTRIES is conducted.

The viva board will consists of:

1 External Examiner appointed by the University

HOD or his or her nominee

Marks has to be assigned based on the students' knowledge on all the subjects.

