

B.COM.

SEM	COURSE CODE	PART	COURSE	COURSE TITLE	HRS / WEEK	CREDIT	CIA MARKS	SE MARKS	TOTAL MARKS
I	14 U1 LT1//LA1/ LF1/LH1/ LU1	I	Language –I		6	3	40	60	100
	14 UCN 1E1	II	English – I		6	3	40	60	100
	14 UCO 1A1	III	Allied I	Business Economics	6	4	40	60	100
	14 UCO 1C1	III	Core I	Accountancy – I	6	4	40	60	100
	14 UCO 1M1	III	Major Based Elective – I	Principles of Business Organisation	3	3	40	60	100
	14 UCN 1VE	IV	Value Education	Value Education	3	3	40	60	100
TOTAL					30	20	240	360	600
II	14 U2 LT2/LA2/ LF2/LH2/ LU2	I	Language – II		6	3	40	60	100
	14 UCN 2E2	II	English – II		6	3	40	60	100
	14 UCO 2A2	III	Allied II	Business Mathematics & Statistics	5	4	40	60	100
	14 UCO 2C2	III	Core II	Accountancy – II	6	4	40	60	100
	14 UCO 2M2	III	Major Based Elective – II	Business Environment	3	3	40	60	100
	14 UCO 2N1	IV	Non-Major Elective – I#		2	2	40	60	100
14 UCN 2ES	IV	Environmental Studies	Environmental Studies	2	2	40	60	100	
TOTAL					30	21	280	420	700
III	14 U3 LT3//LA3/ LF3/LH3/ LU3	I	Language – III		6	3	40	60	100
	14 UCN 3E3	II	English – III		6	3	40	60	100
	14 UCO 3A3	III	Allied III	Business Management	5	4	40	60	100
	14 UCO 3C3	III	Core III	Advanced Accountancy – I	6	4	40	60	100
	14 UCO 3M3	III	Major Based Elective – III	E-Commerce	3	3	40	60	100
	14 UCO 3N2	IV	Non-Major Elective – II#		2	2	40	60	100
14 UCN 3S1	IV	Skill Based Elective – I	Soft Skills	2	2	40	60	100	
TOTAL					30	21	280	420	700
IV	14 U4 LT4/LA4/ LF4/LH4/ /LU4	I	Language – IV		6	3	40	60	100
	14 UCN 4E4	II	English – IV		6	3	40	60	100
	14 UCO 4A4	III	Allied IV	Business Communication	5	4	40	60	100
	14 UCO 4C4	III	Core IV	Advanced Accountancy – II	6	4	40	60	100
	14 UCO 4C5	III	Core V	Cost Accounting	5	4	40	60	100
	14 UCO 4S2	IV	Skill Based Elective – II	Stock Market Practices	2	2	40	60	100
	14 U CN 4EA	V	Extension Activities	NCC, NSS, etc.,	-	2	-	-	-
	14 U CO 4EC1		Extra Credit - I	Organisational Behaviour	-	4*	-	100*	100*
14 U CO 4EC2		Extra Credit – II	Training and Development	-	4*	-	100*	100*	
TOTAL					30	22	240	360	600
V	14 UCO 5C6	III	Core VI	Corporate Accounting	5	4	40	60	100
	14 UCO 5C7	III	Core VII	Business Law	4	4	40	60	100
	14 UCO 5C8	III	Core VIII	Auditing	4	4	40	60	100
	14 UCO 5C9	III	Core IX	Personnel Management	4	4	40	60	100
	14 UCO 5C10	III	Core X	Marketing	4	4	40	60	100
	14 UCO 5C11	III	Core XI	Financial Management	4	4	40	60	100
	14 UCO 5M4P	III	Major Based Elective – IV	Office Automation - Practical	3	3	40	60	100
14 UCO 5S3	IV	Skill Based Elective – III	Insurance	2	2	40	60	100	
14 UCO 5EC3		Extra Credit – III	Principles and Practice of Co-operation	-	4*	-	100*	100*	
TOTAL					30	29	320	480	800
VI	14 UCO 6C12	III	Core XII	Income Tax Law and Practice	5	4	40	60	100
	14 UCO 6C13	III	Core XIII	Management Accounting	5	4	40	60	100
	14 UCO 6C14	III	Core XIV	Company Law	5	4	40	60	100
	14 UCO 6C15	III	Core XV	Banking Law and Practice	4	4	40	60	100
	14 UCO 6C16	III	Core XVI	Entrepreneurship Development	4	4	40	60	100
	14 UCO 6C17	III	Core XVII	Financial Services	4	4	40	60	100
	14 UCO 6S4	IV	Skill Based Elective - IV	Services Marketing	2	2	40	60	100
	14 U CN 6GS	V	Gender Studies	Gender Studies	1	1	40	60	100
14 UCO 6EC4		Extra Credit – IV	Strategic Management	-	4*	-	100*	100*	
TOTAL					30	27	320	480	800
GRAND TOTAL					180	140	1680	2520	4200

Non Major Elective Courses offered to the other Departments:

SEM	COURSE TITLE
II	Salesmanship
III	Stock Market Practices

* Not considered for Grand Total and CGPA

**SEMESTER-I: ALLIED – I
BUSINESS ECONOMICS**

Course Code	: 14UCO1A1	Max. Marks	: 100
Hours/ Week	: 6	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To enable the students understand the Economic System, Utility Analysis, Market Structure and Theories of Distribution.

UNIT – I

18 hours

Business Economics – **#Definition – Concepts#** - Nature and Scope of Business Economics – Micro and Macro Economics – Economic Systems – Features, Merits and Demerits.

UNIT – II

18 hours

#Utility Analysis# - **#Law of Diminishing Marginal Utility#** - Law of Demand - Determinants of Demand – Elasticity of Demand - Measurement of Elasticity of Demand - Law of Supply - Determinants of Supply.

UNIT – III

18 hours

#Factors of Production – Features# - Law of Diminishing Returns – Laws of Returns to Scale – Cost Concepts - Cost Functions - Cost Curves.

UNIT - IV

18 hours

Market Structure – Features of Perfect and Imperfect Market – **#Types of Imperfect Markets#** - Pricing under Perfect Competition, Monopoly, Oligopoly and Monopolistic Competition.

UNIT - V

18 hours

Theory of Distribution – Marginal Productivity Theory of Distribution – Modern Theory of Distribution – Ricardian Theory of Rent –The Marginal Productivity Theory of Wages – Keynes’ Liquidity Preference Theory of Interest –Schumpeter’s Innovation Theory of Profit.

Note: #.....# Self-Study portion.

Text Recommended

1. S. Sankaran - Business Economics – Margham publication, Chennai.

Books for Reference

1. K.P.M. Sundaram - Business Economics – Sultan Chand & Sons.
2. D. Bose and A. Marimuthu - An introduction to Micro Economics by – Himalaya Publications House.

SEMESTER-I: CORE – I

ACCOUNTANCY – I

Course Code	: 14UCO1C1	Max. Marks	: 100
Hours/ Week	: 6	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To enable the students to gain basic knowledge and skill relating to fundamental accounting principles and practices.

UNIT – I

10 hours

#Meaning and definition of Book-keeping and Accounting# – #Accounting concepts and conventions# – #Double Entry and Single Entry Systems of Book-keeping# – #Advantages and Disadvantages# - Journal – Ledger – Subsidiary Books - Trial Balance: Meaning – Difference in Trial Balance - Rectification of Errors – Suspense A/c.

UNIT – II

15 hours

Bank Reconciliation Statement – Bills of Exchange: Discounting, Endorsement, Retirement and Renewal of a bill – Insolvency of the Acceptor – Accommodation Bills - Average due date - Account current.

UNIT – III

15 hours

Final accounts of Sole Trader: Trading A/c – Profit & Loss A/c – Balance Sheet – **#Adjustments: Outstanding and prepaid expenses# – #Accrued Income and Income Received in Advance# – #Bad debts# – #Provision for Bad debts and Provision for discounts# – #Depreciation #– #Loss by fire#.**

UNIT – IV

25 hours

Accounts of Non-Trading Concerns –Receipts and payment A/c – Income and Expenditure A/c – Balance Sheet – Depreciation Accounting – Methods: Straight Line Method- Diminishing Balance Method- Annuity Method – Sinking Fund Method

UNIT – V

25 hours

Consignments: Entries and Ledger Accounts in the books of consignor and consignee – Loss of goods – Abnormal – Normal Loss – Invoicing goods higher than the cost – Joint Ventures: Entries and ledger accounts when separate set of books is opened and when separate books are not opened.

(Marks: Theory 20% and Problems 80%)

Note: #.....# Self-Study portion.

Text Recommended

1. M. C. Shuckla, T. S. Grewal & S.C. Gupta – Advanced Accounts, S.Chand & co, New Delhi, 2013.

Books for Reference

1. R. L. Gupta & M. Radhaswamy - Advanced Accountancy, Sulthan Chand & Sons, New Delhi, 2013.
2. S.P. Jain & K.L. Narang - Advanced Accountancy, Kalyani Publications, New Delhi, 2013.
3. T.S. Reddy & A. Murthy - Financial Accounting, Margham Publications, Chennai, 2013.

SEMESTER-I: MAJOR BASED ELECTIVE – I

PRINCIPLES OF BUSINESS ORGANISATION

Course Code	: 14UCO1M1	Max. Marks	: 100
Hours/ Week	: 3	Internal Marks	: 40
Credit	: 3	External Marks	: 60

OBJECTIVE:

To provide in depth knowledge relevant to commencement of various economic entities and to know the institutions performing auxiliary services to the Core Commerce

UNIT - I 9 hours

Meaning of business – Characteristics – Objectives – Divisions – Systems – **Evolution**

UNIT - II 9 hours

Forms of organisation – Sole-trader, Partnership firm, Co-operatives, Companies – Characteristics Types – Factors influencing the selection of suitable forms of organization- **#Distinction between Private and Public Limited Companies #– #Distinction between Partnership and Companies#.**

UNIT - III 9 hours

Plant location – Factors of location – Plant layout – Factors - Types – **#Merits and demerits#**

UNIT - IV 9 hours

Business combinations – Types - Mergers and acquisitions- **#mergers in India#.**

UNIT - V: 9 hours

Emergence of Indian MNCs & transnational corporations -Recent trends in business world – Impact of Globalization on Indian Business.

Note: #.....# Self-Study portion.

Text books Recommended:

1. C.B.Gupta Business organizations & management, Sultan, Chand & sons

Books for References:

1. Y.K. Bhushan - Business Organization, Chand & Sons
2. P.N.Reddy & S. S. Gulshan Principles of Business organization & management

SEMESTER-I: PART IV

VALUE EDUCATION

Course Code	: 14UCN1VE	Max. Marks	: 100
Hours/ Week	: 3	Internal Marks	: 40
Credit	: 3	External Marks	: 60

OBJECTIVES:

- 1.To impart the meaning and purpose of life
- 2.To understand basic culture and individual qualities of human
3. To give awareness on human rights and anti – corruption

UNIT - I

9 hours

Purpose and Philosophy of life – Basic needs, safety measures, ethics , wisdom of perfection stages. Law of nature – unified force, cause and effects system. Education - nonviolence, five - fold moral culture. Protecting nature.

UNIT- II

9 hours

Greatness of life force and mind – Maintaining youthfulness, bio- magnetism and body, food- transformation into seven minerals, reasons for hunger, circular movement of life force, mind- development of mind in ten stages, mental frequency , meditation- benefits.

UNIT- III

9 hours

Individual qualities - Indian culture – four structures – spiritually guided young age, family life, introspection – analysis of thought, six roots for thoughts, introspection for analysis of thoughts, practical technique for analysis of thoughts, service.

Desire – moralization of desire, analysis of desire. Anger – definition , neutralization of anger – method of neutralization of anger. Benefits of blessings , Greatness of friendship. Love and compassion.

UNIT- IV

9 hours

Human Rights – introduction – definition of human rights and duties- nature of human rights – Characteristics of human rights – Functional principles of human rights- Historical backgrounds of human rights – Classification of human rights.

Theories of human rights – theory of natural rights, legal theory of rights, historical theory of rights, social theory of rights, economic theory of rights and human duties.

UNIT – V

9 hours

Anti –Corruption – corruption – causes, anticorruption measures in India – CBI, Santhanam Committee’s recommendations – CVC (central Vigilance Commission)- functions – LOKPAL- salient features of LOKPAL bill 2001 – Lokayukta, Right to information Act – features advantages.

SEMESTER- II: ALLIED - II

BUSINESS MATHEMATICS AND STATISTICS

Course Code	: 14UCO2A2	Max. Marks	: 100
Hours/ Week	: 5	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To enable the students to gain knowledge about mathematical tools used in business and statistical techniques that facilitate comparison and analysis of business data.

UNIT - I 15 hours

Differentiation: Derivation of Standard Functions, Addition, Difference and Product Rule, Maxima and Minima- **#Application of Derivatives in Business#**.

UNIT - II 15 hours

Matrices and Determinants: Definition-Basic Concepts-Addition, Subtraction and Multiplication of Matrices-Elementary Operations-Transpose of a matrix, Inverse, Solving equations by matrix method-Determinants and Solution of Simultaneous Linear equations.

UNIT - III 15 hours

#Statistics-Definition-Nature-Scope and Objectives#-Diagrammatic Representation- One, two, three dimensional diagrams-Graphic Representation-Histogram, Frequency Polygon, Frequency Curve, Histogram and Pie diagram-Classification and tabulation.

UNIT - IV 15 hours

Measures of Central Tendency: Mean, Median, Mode, Geometric Mean and Harmonic Mean- Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and **co-efficient of variation#**.

UNIT - V 15 hours

Simple Correlation: Karl Pearson's Co-efficient of Correlation and Spearman's Rank Correlation- Simple Regression Analysis.

(Marks: Theory – 40% and Problems – 60%)

Note: #.....# Self-Study portion.

Text Book Recommended

1. Basic Mathematics and Statistics - T.R. Jain and S.C. Aggarwal – VK (India) Enterprises, New Delhi – 2009

Books for Reference

1. Business Mathematics-D.C. Sancheti & V.K.Kapoor – Sultan Chand & Sons ,New Delhi - 1993.
2. Statistics - R.S.N. Pillai and Bhagawathi – S.Chand & Sons, New Delhi -2007
3. Basic Mathematics and Statistics – PA.Navnitham – Jai Publishers, Trichy- 21
4. Business Statistics-K.Alagar-Tata McGraw-Hill Education Private Limited

SEMESTER- II: CORE- II

ACCOUNTANCY – II

Course Code	: 14UCO2C2	Max. Marks	: 100
Hours/ Week	: 6	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To impart basic knowledge of accounting procedure and practices relating to the chapters mentioned below:

UNIT – I

18 hours

Accounts from incomplete records – Single Entry System -Definition – Defects –**Statement of affairs method** – Conversion method of single entry into Double entry – Self Balancing Ledgers – Advantages – Disadvantages

UNIT – II

18 hours

Branch and Departmental Accounting – Different types of Branches – Branch selling only for cash – selling both for cash and credit – Goods invoiced to branch at a price higher than the cost – Stock and Debtors Systems – Branch maintaining independent Accounts – Incorporation of Branch Trial Balance in Head Office Books – Departmental accounts – Inter Departmental Transfer at selling price (Excluding Foreign Branches)

UNIT – III

18 hours

Royalty Account – Dead Rent – Short Workings Recoverable and Irrecoverable – Royalties Receivable (Excluding Sub-lease) – Insurance Claims – Loss of Stock – Average clause - Computation of claim

UNIT – IV

18 hours

Insolvency accounts – Meaning – Individuals - Statement of Affairs – Deficiency accounts – Distinction between Statement of Affairs & Balance Sheet – **Distinction between statement of affairs & deficiency account**.

UNIT – V

18 hours

Hire Purchase and Instalment Accounts – Meaning – Distinction between Hire Purchase & Installment System – Calculation of Interest and cash price – Entries in Ledger accounts – Return of goods – Repossession of part of the assets – Hire Purchase Trading account – Stock and Debtors System – **Entries in case of Instalment System**.

Note: #.....# Self-Study portion.

Text Book Recommended

M. C. Shuckla, T. S. Grewal & S.C. Gupta – Advanced Accounts, Vol. I, S. Chand & Sons , Vol. 1 S.Chand & Company Ltd, Revised Edition 2011 , New Delhi.

Books for References

1. R.L. Gupta & M. Radhasamy – Advanced Accountancy , Sultan Chand and Sons, 13th Edition 2012, New Delhi
2. Jain & Narang – Advanced Accountancy , Kalyani Publishers, Ludhiana ,2012.
3. T.S. Reddy & A. Murthy, Financial Accounting ,Margham Publication , Chennai.

SEMESTER- II: MAJOR BASED ELECTIVE - II

BUSINESS ENVIRONMENT

Course Code	: 14UCO2M2	Max. Marks	: 100
Hours/ Week	: 3	Internal Marks	: 40
Credit	: 3	External Marks	: 60

OBJECTIVE:

To make the students to understand the basic concepts, elements and essentials of Business environment.

UNIT - I 9 hours

Business Environment: Concept - Significance – #Types: **Internal and External Environment#.**

UNIT - II 8 hours

Environment Analysis: Process – Importance - Techniques: SWOT Analysis – ETOP Analysis – Limitations – Business Culture: Elements – Impact of Foreign Culture over Indian Business.

UNIT - III 9 hours

Business Ethics: Meaning - Objectives – Importance - Factors influencing Business ethics - Ethical Practices - Social Responsibility of Business: Dimensions of Social Responsibility – #Arguments for Social Responsibility# – #Arguments against Social Responsibility#

UNIT - IV 10 hours

Social Audit - Meaning - Objectives – Features – Benefits – Obstacles to Social Audit

UNIT - V 9 hours

WTO - Globalisation – meaning – Features – Essential Conditions for Globalisation – Obstacles to Globalisation – Factors Favouring Globalisation.

Note: #.....# Self-Study portion.

Text Books Recommended:

1. Dr. Ravindra Saini - Business Environment - Global Vision Publishing House, New Delhi, 2010
2. Dr. N. Premavathy - Business Environment - Sri Vishnu Publications, Chennai, 2010
3. K. Aswathappa - Essentials of Business Environment-Himalaya Publishing House, Mumbai, 2011

Books for Reference:

1. Francis Cherunilam - Business Environment - Himalaya Publishing House, Mumbai, 2011
2. Subba Rao - International Business - Himalaya Publishing House, Mumbai, 2010
3. Dr. S.Sankaran - Business Environment –Margam Publications, Chennai 2011

SEMESTER- II: NON MAJOR ELECTIVE - I

SALESMANSHIP

Course Code	: 14UCO2N1	Max. Marks	: 100
Hours/ Week	: 2	Internal Marks	: 40
Credit	: 2	External Marks	: 60

OBJECTIVE:

To make the students understand the importance of salesmanship and to keep in views the standard requirements of students of sales management.

UNIT – I

6 hours

Salesmanship – Meaning and Definition – features – **#Classification of Salesmen#** – Qualities of good salesman.

UNIT – II

6 hours

Knowledge of goods and selling points – importance – Selling process – Characteristics – Approach of salesman – Essentials and Methods.

UNIT – III

6 hours

Knowledge of Consumers – **#Consumer Behaviour#** - Buying Motives - Consumer Buying Decision.

UNIT – IV

6 hours

#Personal Selling Process# - Presentation and Demonstration – features – Handling of Objections – procedures – Closing the sales – Follow-up.

UNIT – V

6 hours

Sales manager – Duties and Responsibilities – **#Training of salesmen#** – contents and methods – Remuneration – features and methods - Motivation of salesmen – tools.

Note: #.....# Self-Study portion.

Text book:

P.K.Sahu and K.C.Raut , Salesmanship and Sales Management, Viksa Publishing House Pvt.

Reference Book:

Sales & Distribution Management by P.K. Sharma, Bhumija Chouhan and Kavya Saini, Ramesh book depot, New Delhi, 2011.

SEMESTER- II: PART IV
ENVIRONMENTAL STUDIES

Course Code	: 14 UCN2ES	Max. Marks	: 100
Hours/ Week	: 2	Internal Marks	: 40
Credit	: 2	External Marks	: 60

OBJECTIVE

To implement environmental studies in order to bring about awareness among the students.

UNIT – I Environmental Studies **3 hours**

The multidisciplinary nature of environmental studies – Definition – Scope – Importance – Awareness.

UNIT – II Natural Resources **4 hours**

Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

UNIT – III Eco-Systems **4 hours**

Concepts – Types - Structure and Function – Producers. Consumers and Decomposers – Energy Flow – Ecological Succession – Food Chains, Food Webs and Ecological Pyramids.

UNIT – IV Biodiversity and its Conservation **4 hours**

Introduction – Definition – Conservation value – Biodiversity Levels – Hotspots – Threats – Endangered and Endemic Species of India – Conservation.

UNIT – V Environmental Pollution **4 hours**

Definition – Causes, Effects and Control measures of Air pollution – Water pollution – Soil pollution – Marine pollution – Noise pollution – Thermal pollution – Nuclear Hazards.

UNIT – VI Social Issues and Environment **4 hours**

Unsustainable to Sustainable Development – Water Conservation – Urban Problems related to energy – Resettlement and Rehabilitation of People – Environmental Ethics.

UNIT – VII Human Population and Environment **4 hours**

Population growth – Explosion – Family Welfare Programme – Human Health – Human Rights – Value Education – HIV and AIDS – Women and Child Welfare – Role of IT.

UNIT – VIII Field Work **3 hours**

Visit to local area – Polluted Site – Study of Common Plants, Insects, Birds – Ecosystem – Visit to Sanctuaries.

Books for Reference:

1. Fundamentals of Environmental Science: G. S. Dhaliwal, G. S. Sangha and P. K. Raina, Kalyani Publication
2. Environmental Science (8th Edition) (2010): Daniel D. Chiras, Jones & Bartlett Ltd
3. Introduction to Environmental Science and Engineering (2nd Ed.) (2004): G. M. Masters, Pearson Education Pvt. Ltd.

SEMESTER – III: ALLIED - III

BUSINESS MANAGEMENT

Course Code : 14UCO3A3
Hours/ Week : 5
Credit : 4

Max. Marks : 100
Internal Marks : 40
External Marks : 60

OBJECTIVE:

To enable the students to gain knowledge about the basic principles and the functional aspects of management

UNIT – I

15 hours

Management: Meaning and Definition – Management as a Science, as an Art and as a Profession– Management and Administration – Functions of management – Skills of a Manager - Development of Management Thought : F.W. Taylor’s Scientific Management – Henry Fayol’s Principles of Management – #Peter Drucker’s Modern Theory#.

UNIT – II

15 hours

Planning: Meaning - Importance and Characteristics of Planning - Steps in planning – Components and Limitations of Planning – #Types of Plans# - Decision Making - Importance, Types and Process.

UNIT – III

15 hours

Organising: Nature and Importance – Principles of Organising - Line, Staff, Functional and Committee Organisation – Delegation of Authority - Principles - Departmentation – Bases - #Centralisation vs. Decentralisation#.

UNIT – IV

15 hours

Directing: Nature and Importance – Leadership – Qualities of a Successful Leader – Leadership Styles - Motivation – Importance – Theories of Motivation – Maslow’s Theory, #Herzberg’s Theory#, McGregor’s Theory X and Y.

UNIT – V

15 hours

Co-ordination: Importance and Techniques of Co-ordination - Controlling: Nature and Importance of Control – #Process of Control# – Techniques of Control.

Note: #.....# *Self-Study portion.*

Text Recommended

1. Dinkar Pagare : Business Management, Sulthan Chand and Sons, New Delhi.

Books for Reference

1. T. Ramasamy : Principles of Management, Himalaya Publishing House.
2. Lallan Prasad and S.S.Gulshan : Management Principles and Practices
3. C.S.Gupta : Business Organisation and Management

SEMESTER– III: MAJOR BASED ELECTIVE - III

E-COMMERCE

Course Code	: 14UCO3M3	Max. Marks	: 100
Hours/ Week	: 3	Internal Marks	: 40
Credit	: 3	External Marks	: 60

OBJECTIVE:

To enable the students to have knowledge in basic aspects of e-commerce.

UNIT- I

9 hours

Electronic Business - Electronic Commerce - Electronic Commerce Models - **#Types of Electronic Commerce#** - Value Chains in Electronic Commerce - E-Commerce in India.

UNIT- II

9 hours

#Internet #, #World Wide Web# , Internet Architectures , Internet Applications, Web Based Tools for Electronic Commerce. Intranet composition of Intranet, Business Applications on Intranet, Extranets.

UNIT- III

9 hours

Electronic Data Interchange - Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.

UNIT IV

9 hours

Concept of Money, Electronic payment system, types of electronic payment system, smart cards and electronic payment systems, infrastructure issues in EPS , **#Electronic Fund Transfer (EFT)#**

UNIT –V

9 hours

Security Overview ,Electronic commerce threats , Encryption, Cryptography, Public key and private key cryptography, Digital signatures', Digital Certificates, Security protocols over public networks.

Note: #.....# Self-Study portion.

Text book recommended:

1. E-Commerce Strategies by Trepper Charless, Prentice Hall of India , New Delhi.

Books for Reference:

1. Electronic Commerce Opportunity & Challenges by Rehman S.M & Raisinghanian ,Idea Group Publishing.
2. E- Commerce Strategy, Technologies and Applications by Whitley David, Tata McGraw Hill

SEMESTER– III: NON MAJOR ELECTIVE - II

STOCK MARKET PRACTICES

Course Code	: 14UCO3N2	Max. Marks	: 100
Hours/ Week	: 2	Internal Marks	: 40
Credit	: 2	External Marks	: 60

OBJECTIVE:

To help the students understand the types of stock exchanges and To know the methods of trading in stock exchanges and kinds of intermediaries in the capital market.

UNIT - I Capital Market **6 hours**

Capital Market-Meaning & definition –Features -Need and Importance – Functions of capital market.

UNIT - II Primary Market **6 hours**

Primary Market – Meaning – Features – #Functions# – Methods – Instruments - Limitations of Primary Market - #SEBI Regulations#.

UNIT - III Secondary Market **6 hours**

Stock Exchange – Meaning & Definition-Features- #Origin and Growth# – Role and Functions – Weaknesses - Primary Vs Secondary markets.

UNIT - IV Listing of Securities & Stock Brokers **6 hours**

Listing - Meaning - Procedures – #Merits and Limitations# - Stock Brokers – Meaning– Kinds – Functions.

UNIT - V Dematerialization **6 hours**

Dematerialization (DEMAT) – Meaning – Dematerialized securities - Procedure – Advantages and Disadvantages.

Note: #.....# Self-Study portion. .

Text book recommended:

1. Financial Markets and Institutions – Gordon & Natarajan, Himalaya Publishing House

Books For Reference:

1. Investment Management & Portfolio Management–V.K.Bhalla, S.Chand &Co.
2. Stock Exchange Practices – Saroj Kumar& Priyaka singh- Thakur publisher, chennai
3. Security Analysis & Portfolio Management– Punidhavathi Pandiyan.

SEMESTER– III: SKILL BASED ELECTIVE – I

SOFT SKILLS

Course Code	: 14UCN3S1	Max. Marks	: 100
Hours/ Week	: 2	Internal Marks	: 40
Credit	: 2	External Marks	: 60

OBJECTIVES:

1. To make the students understand soft skills
2. To help them understand and practice communication skills in everyday life
3. To enable the students to develop their personality.

UNIT- I **6 hours**
Importance of positive attitude - steps to build positive attitude – Goal setting.

UNIT- II **6 hours**
Communication skills - Listening, Speaking, Reading and Writing.
Vocabulary Enrichment - Oral Presentation - Techniques and Tests.

UNIT- III **6 hours**
Resume writing – covering Letter – Letter to the editors on matters of General interests.

UNIT- IV **6 hours**
Group Discussion – Interview Skills – Qualities expected from participants –
Body Language.

UNIT- V **6 hours**
Time management – procrastination – Causes and Effects – Effective Time Management –
Leadership - Qualities of a successful leader.

Recommended Text Book:

Soft Skills, Jamal Mohamed College Publication.

Books for References:

1. Shiv Kera – You can Win, Macarillan, India Pvt Ltd.,
2. Dr. Alex – Soft Skills, S.Chand New Delhi.
3. Dr. Ravichandran and others – Success through Soft Skills.
4. Buhari S.A.W – Soft skills competencies for success -Sanjay Book House, Trichy
5. Buhari S.A.W – How to win a Job, Sanjay Book House, Trichy.
6. Andrews, Sudhor – “How to succeed in Interviews”, Tata McGraw-Hill, New Delhi,

SEMESTER - IV: ALLIED - IV

BUSINESS COMMUNICATION

Course Code	: 14UCO4A4	Max. Marks	: 100
Hours/ Week	: 5	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To enable the students to write business letters effectively and develop communication skills.

UNIT – I

15 hours

Business Communication: Objectives and importance – Process - Business letter - Functions - Effective Business letters - Appearance and Layout – Kinds of a business letters.

UNIT – II

15 hours

Letters of Enquiry – replies- orders – cancellation - Complaints - Claims and Adjustments.

UNIT – III

15 hours

Circular letters and Sales Letters – Collection letters.

UNIT – IV

15 hours

Letters relating to Agency - Bank correspondence – Insurance Correspondence - Drafting skills for Job Application - **#Curriculum Vitae through E-Mail Correspondence#**.

UNIT – V

15 hours

Report – Meaning - Essentials of a Good Report - Types of Reports – Business Report – Press Report - **#Preparation of Agenda and Minutes#**.

Note: #.....# Self-Study portion.

Text Recommended

M.S.Ramesh and C.C. Pattenshetty - Effective Business English and Correspondence, R.Chand and Company Publications, New Delhi.

Books for Reference

1. Rajendra Paul & J.S. Korlahalli - Business Communication, Sulthan Chand & Sons, New Delhi.
2. Sharma and Krishna Mothan - Business Correspondence and Report Writing.

SEMESTER – IV: CORE - IV

ADVANCED ACCOUNTANCY – II

Course Code	: 14UCO4C4	Max. Marks	: 100
Hours/ Week	: 6	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To enable the students to understand the principles and procedure of accounting for companies and to apply them to different practical situations.

UNIT – I

18 hours

Company accounts – **#Introduction#**- Issue of shares - At par, discount and premium - Forfeiture and Reissue.

UNIT - II

18 hours

Preference shares - Definition –Types - Issue at par, discount and premium - Redemption of Preference Shares - **#Legal provisions#**.

UNIT - III

18 hours

Debentures- Definition -Types-issue at par, discount and premium - Redemption of Debentures – Sinking fund method-insurance policy method- **#Redemption by Conversion#**-Ex-interest and Cum-interest.

UNIT - IV

18 hours

Profit Prior to Incorporation – **#Calculation of Managerial Remuneration#** - Final Accounts of Companies.

UNIT – V

18 hours

Valuation of Goodwill – **#Factors determining the value of goodwill#** - Methods of valuation of goodwill.

Note: #.....# Self-Study portion.

Text Book Recommended:

1. Advanced Accountancy – M.C.Shukla, T.S.Grewal & S.C.Gupta – Sultan Chand & Sons

Books for Reference:

1. Advanced Accountancy-S.P.Jain & K.L.Naran- Kalyani Publications
2. Corporate Accounting – S.Ganeson &S.R.Kalavathi – Thirumalai Publication
3. Advanced Accountancy – R.L.Gupta & Radhasamy-Sultan Chand & Sons

SEMESTER – IV: CORE - V

COST ACCOUNTING

Course Code : 14UCO4C5
Hours/ Week : 5
Credit : 4

Max. Marks : 100
Internal Marks : 40
External Marks : 60

OBJECTIVE:

To enable the students to have basic working knowledge of Cost Accounting.

UNIT – I

15 hours

#Meaning and Scope of Cost Accounting# – #Functions, importance, Advantages and Limitations# – #Relationship between Cost and Financial Accounting #– Installation of Costing System – Cost Units and Cost Centre – Elements of Cost - Cost Sheet, Tender and Quotation - Reconciliation Statement of Cost and Financial Profits.

UNIT – II

15 hours

Materials Cost – Material Purchase - EOQ – Storage of Material – Various levels of Stock – Pricing of materials issues FIFO, LIFO, Simple Average and Weighted Average– Inventory Control System - ABC Analysis – Perpetual Inventory System

UNIT – III

15 hours

Labour cost – Time keeping and Time-booking – Methods of remuneration and incentive schemes – overtime and idle time - **#Man Hour Rate#** – Labour turnover methods - **#Causes and Remedies#.**

UNIT – IV

15 hours

Overheads – Collection, classification, allocation, apportionment, re-apportionment absorption – Over and under absorption – Machine hour rate.

UNIT – V

15 hours

Methods of Costing: Job costing – Contract costing – Process Costing: Normal Loss, Abnormal Loss and Abnormal gain (excluding Inter - Process Profit, Joint & By Products and Equivalent Production)

(Marks: Theory 20% and Problems 80%)

Note: #.....# Self-Study portion.

Text Book Recommended

1. S.P. Jain and K.L. Narang - Cost Accounting, Principles and Practice — Kalyani Publishers, New Delhi

Books for reference

1. R.S.N.Pillai & V.Bagavathi - Cost Accounting, S. Chand & Company Ltd., New Delhi.
2. S. N. Maheswari - Cost Accounting — Sultan Chand & Sons, New Delhi.
3. S. P. Iyengar - Cost Accounting – Sultan Chand & Sons, New Delhi

SEMESTER – IV: SKILL BASED ELECTIVE - II

STOCK MARKET PRACTICES

Course Code	: 14UCO4S2	Max. Marks	: 100
Hours/ Week	: 2	Internal Marks	: 40
Credit	: 2	External Marks	: 60

OBJECTIVE:

To help the students understand the types of stock exchanges and To know the methods of trading in stock exchanges and kinds of intermediaries in the capital market.

UNIT - I Capital Market **6 hours**

Capital Market-Meaning-Features-Need and Importance – Primary Market-Meaning-Features-Players-#**Functions**#.

UNIT - II Secondary Market **6 hours**

Stock Exchange – Meaning & Definition-Features- Origin and Growth – Types of Securities traded – #**SEBI Guidelines**#.

UNIT - III Listing of Securities **6 hours**

Listing of Securities - Meaning - Categories of shares - Listing Procedures - **Criteria for Listing** - Advantages of Listing.

UNIT IV Stock Brokers **6 hours**

Stock Brokers – Meaning– Kinds – Functions - Registration Procedure – Methods of trading- #**Online Trading**#.

UNIT V Credit Rating & Dematerialization **6 hours**

Credit Rating – Meaning - #**Objectives**# - Credit Rating Agency - CRISIL and CARE - Dematerialization (DEMAT) – Meaning – Procedure - Merits.

Note: #.....# Self-Study portion.

Text Recommended:

1. Security Analysis & Portfolio Management– Punidhavathi Pandiyan

Books for Reference:

1. Investment Management & Portfolio Management–V.K.BHALLA, S.Chand & Co.
2. Stock Exchange Practices – Saroj Kumar& Priyaka singh- Thakur publisher, chennai
3. Financial Markets and Institutions – E. GORDON & K. NATARAJAN, Himalaya Publishing House.

SEMESTER – IV: EXTRA CREDIT - I

ORGANISATIONAL BEHAVIOUR

Course Code : 14UCO4EC1
Credit : 4*

Max. Marks : 100

OBJECTIVE:

To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

UNIT I

Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

UNIT II

Perception: Process – Factors influencing perceptual selection and Distortion in Perception – Learning: Theories of Learning – OB Modification - Attitude: Factors influencing formation of Attitude.

UNIT III

Personality: Theories of Personality – Determinants – Types - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Group Decision-making.

UNIT IV

Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict.

UNIT V

Organisational change – Resistance to change and Overcoming resistance to change – Organisational Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.

Books Recommended:

1. Keith Davis - Organisational Behaviour and Human Behaviour at work.
2. S.S. Khanka – Organisational Behaviour, Sultan Chand.

Books for Reference:

1. Fred Luthans - Organisational Behaviour
2. Keith Davis – Human Behaviour at work
3. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons
4. K. Aswathappa – Essentials of Organisational Behaviour
5. Stephan Robinson - Organisational Behaviour

SEMESTER – IV: EXTRA CREDIT - II

TRAINING AND DEVELOPMENT

Course Code : 14UCO4EC2 **Max. Marks** : 100
Credit : 4*

OBJECTIVES:

This paper aims at exposing the learner to the Concept and practice of Training and Development in the modern Organisational setup.

UNIT I: Introduction:

Concept Of Training And Development - Identifying Training Needs - Structure and Functions of Training Development - Evaluation of Training Programme - Role, Responsibilities and Challenges to Training Managers.

Unit II: Training Techniques:

On the Job Training Techniques – Coaching – Apprenticeship - Job Rotation - Job Instruction Training - Training by Supervisors - Off the Job Training - Lecture, Conference, Group Discussion.

Unit III: Career Planning:

Concept of Career - Career Planning and Development - Steps in Career Planning - Methods of Career Planning and Development.

Unit IV: Management Development Programme (MDP):

Concept of Management Development - Need and Importance – Process - Components of MDP - Management Development Institutes - Productivity Councils - Management Associations – Educational Institute Consultant.

Unit V: Training Institutions:

Need for Training in India - Government policy on Training - Training Institutes in India.

Text Book Recommended

1. S.K. Bhatia - Training and Development, Deep & Deep Publication Pvt. Ltd, New Delhi.

Books for Reference

1. Tapomoy Deb - Training and Development, Ane Books India, New Delhi.
2. S. Nakkiran and R. Karunakaran - Hand Book on Training and Development, Deep & Deep Publication Pvt. Ltd, New Delhi
3. Shashi Kapur – Training & Depeloment, Infinity Books, New Delhi.

V SEMESTER – CORE - VI
CORPORATE ACCOUNTING

Course Code	: 14UCO5C6	Max. Marks	: 100
Hours/ Wee	: 5	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To provide an understanding and working knowledge of Company Accounts

UNIT – I **15 hours**

#Merger and Take over# –# Meaning# – #Objective# – #Types# – Accounts relating to Amalgamation – Absorption – Reconstruction of Companies: Internal and **#External#**

UNIT – II **15 hours**

Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets - Liquidation of Companies – **#Statement of Affairs and Deficiency Accounts#** – Liquidators Final Statement.

UNIT - III **15 hours**

Holding Companies Account – Consolidated Balance Sheet (Excluding Chain and Cross Holding).

UNIT – IV **15 hours**

Final Accounts of Banking Companies (New format)

UNIT – V **15 hours**

Final Accounts of Insurance Companies (New format)

(Marks: Theory 20% and Problems 80%)

Note: #.....# Self-Study portion.

Text Recommended

M. C. Shukla & T.S.Grewal-Advanced Accountancy, S. Chand, New Delhi, 2013.

Books for Reference

1. R.L.Gupta & Radhaswamy- Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2012.
2. S.P. Iyengar,- Advanced Accounting, Sultan Chand and Sons, 4th Edition 2012.
3. S.P. Jain and K.L.Narang- Advanced Accountancy, Kalyani Publishers, Ludhiana,2012
4. T. Joseph, Corporate Accounting Vol.1,Tata McGraw Hill, New Delhi,2009.

**SEMESTER – V: CORE - VII
BUSINESS LAW**

Course Code	: 14UCO5C7	Max. Marks	: 100
Hours/ Week	: 4	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To enable the students to gain basic knowledge of law relating to Contracts, Agency, Sale of Goods Act and Common Carriage.

UNIT – I

14 hours

Contract: Elements of a Valid Contract - Classification of Contracts - Offer and Acceptance - Meaning - Essential Elements of Offer - Types of Offer - Essential and Legal Rules for a Valid Offer - Essential and Legal Rules for a Valid Acceptance - Revocation of an Offer - Consideration - Meaning - **#Essential and Legal Rules for a Valid Consideration#**.

UNIT – II

10 hours

Capacity to Contract – Minor - Position of Minor’s Agreement - Persons of Unsound Mind - Persons disqualified by Law - Free Consent - Void Agreements - Quasi Contracts - Modes of Discharge of Contract - Remedies for Breach of Contract.

UNIT – III

12 hours

Indemnity and Guarantee - Distinction - Kinds of Guarantee - Rights of Surety - Discharge of Surety - Bailment and Pledge - Essentials of Bailment - Duties and Rights of Bailor and Bailee - **#Finder of Lost Goods# - #Duties and Rights of Finder of Lost Goods#**.

UNIT – IV

12 hours

Sale of Goods Act 1930 - Essentials of a Contract of Sale - Sale and Agreement to Sell - Conditions and Warranties - Distinction – Implied Conditions and Warranties - Caveat Emptor - Exceptions of the doctrine of Caveat Emptor - Performance of Contract of sale: Delivery of Goods – **#Rights and Duties of a Buyer# - #Rights and Duties of a Seller - Unpaid Seller and his Rights#**.

UNIT – V

12 hours

Law of Agency - Essentials of Agency - Kinds of Agents - Duties and Rights of an Agent - Personal Liability of an Agent - Termination of Agency - The Carriage of Goods Act – Duties of a Common Carrier – Rights – Liabilities – **#Common Carrier Vs Private Carrier#**.

Note: #.....# Self-Study portion.

Text Book Recommended

1. R.S.N. Pillai and Bagavathi – Business Law, S.Chand & Company Ltd., NewDelhi, 2010
2. N.D. Kapoor - Business Laws, Sultan Chand & Sons., New Delhi, 2011

Books for Reference

1. P.Saravanavel & S.Sumathi, Business Law, Eswar Press.
2. P.P.S. Gogna - Business and Industrial Laws, S.Chand & Company Ltd., NewDelhi, 2010
3. K.R. Bulchandani, Business Law, Himalaya Publishing House, Delhi, 2000.

SEMESTER – V: CORE - VIII

AUDITING

Course Code	: 14UCO5C8	Max. Marks	: 100
Hours/ Week	: 4	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To understand the procedures relating to the conduct of audit and enable the students to gain basic knowledge relating to audit practices.

UNIT - I

12 hours

Audit - Meaning and Objects – Classification of Audit – **#Internal Control #**- Meaning - Internal Audit and Internal Check – Advantages and Distinctions - **#Audit Procedures#** – Audit Programme - Merits and Demerits.

UNIT – II

12 hours

Vouching - Meaning - **#Objectives and Importance#** – Vouching of Credit Transactions – Vouching of Cash Transactions - Duties of Auditor - Verification and Valuation of Assets and Liabilities - Duties of Auditor.

UNIT – III

12 hours

Company Audit – Preliminaries – Share Capital Audit – Objectives and Procedures - Audit of Financial Statements – **#Audit of Public Sector Undertakings#** - Audit Reports - Types.

UNIT- IV

12 hours

Company Auditor – Qualifications and Disqualifications – Appointment and Removal - Removal – Rights, Duties and Liabilities.

UNIT- V

12 hours

Investigation – Circumstances – Distinction between Audit and Investigation – **#Audit through EDP#** – Professional Ethics and Code of Conduct for Auditors.

Note: #.....# Self-Study portion.

Test Recommended:

Tandon. B.N. – Auditing, Sultan Chand & Co

Books for reference:

1. Sharma - Practical Auditing, Sultan Chand & Sons
2. Dinker Pagare - Auditing, Sultan Chand & Sons

SEMESTER – V: CORE - IX

PERSONNEL MANAGEMENT

Course Code	: 14UCO5C9	Max. Marks	: 100
Hours/ Week	: 4	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVES:

To provide knowledge of the various concepts of Personnel Management and to understand the practices followed in Personnel Management.

UNIT – I

12 hours

Personnel Management – Meaning, Nature and Scope – Objectives and Functions – Principles and Significance – Organisation of Personnel Department – Qualities of a Personnel Manager – **#Distinction between Personnel Management and Human Resource Management#.**

UNIT – II

12 hours

Manpower Planning – Features and Importance – Steps - Job Analysis – Job Description – Job Specification.

UNIT – III

12 hours

Recruitment – Sources – Selection – Steps -Training – Needs – Methods of Training – Promotion and Transfer - Bases.

UNIT – IV

12 hours

Job Evaluation – Significance – Methods – Methods of Wage Payment – Incentives and **#Fringe Benefits#.**

UNIT – V

12 hours

Performance Appraisal – Significance –Traditional methods- Modern methods (360 Degree Appraisal, Assessment Centre Method - Behaviourly Anchored Rating Scale)

Note: #.....# Self-Study portion.

Text Recommended:

K. K. Ahuja – Personnel Management, Kalyani Publishers, New Delhi, 1998.

Books For Reference:

1. Aswathappa – Human Resource & Personnel Management, Tata McGraw Hill, New Delhi,
2. L.M. Prasad – Human Resource Management, Sultan Chand & Sons, New Delhi, 2005.
3. C.B. Matoria - Personnel Management, Himalaya Publishing House, Mumbai, 1999.

SEMESTER – V: CORE - X

MARKETING

Course Code : 14UCO5C10
Hours/ Week : 4
Credit : 4

Max. Marks : 100
Internal Marks : 40
External Marks : 60

OBJECTIVE:

To enable the students understand the various concepts and practices of marketing.

UNIT – I

12 hours

Definition and Meaning of Marketing – Marketing and Selling –Modern Concept of Marketing –Functions of Marketing – Market Segmentation - Bases - Marketing Mix.

UNIT – II

12 hours

Product – Features of Product - Product Mix - Planning and Development of a New product - Product Diversification, Modification and Elimination – Product Life Cycle (PLC) - Branding – – Labeling - Packaging.

UNIT – III

12 hours

Pricing–Meaning – Objectives – Factors influencing pricing decision – procedure for price determination - Methods of pricing – Pricing Strategy.

UNIT – IV

12 hours

Promotion –Importance - Methods of Promotion – Promotional Mix Strategies – Personal selling – **#Qualities of Salesman#** – Sales Promotion – kinds of sales promotion – **#Advertising#** – **#Media, Merits and demerits of Advertising#**.

UNIT – V

12 hours

Channels of Distribution – Types – Direct and Indirect Distribution – Factors determining the Choice of Channel of Distribution – **#Functions of middlemen#**.

Note: #.....# Self-Study portion.

Text Recommended:

R.S.N.Pillai – Modern Marketing, S.Chand & Co.

Books for Reference:

Rajan Nair – Marketing, Sultan chand & Sons

SEMESTER – V: CORE - XI
FINANCIAL MANAGEMENT

Course Code	: 14UCO5C11	Max. Marks	: 100
Hours/ Week	: 4	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVES:

To provide a detailed insight into the financial management and to enable the students to learn the basic functions, principles and concepts of finance in management.

UNIT – I **10 hours**

Introduction – Definition – Nature and Scope – Objectives of Financial Management – Financial Decision – Risk – Return trade – off – Functions of Modern Financial Management.

UNIT – II **12 hours**

Cost of capital – Cost of Debt – Cost of Preference Shares – Cost of Equity, Cost of Retained Earnings – Weighted average cost of capital.

UNIT- III **14 hours**

Capital Structure Planning – Optimum capital structure and its feature –Theories of capital Structure –NI Approach –NOI Approach – MM Approach – Traditional Approach – EPS Analysis – Indifference point.

UNIT – IV **14 hours**

Analysis of Leverages – Types of Leverages – Operating, Financial & Combined Leverages - Dividend policy – Theories – Walter Model, Gordon’s Model, MM Approach – Forms of Dividend

UNIT – V **12 hours**

Principles of Working capital: concepts, needs, determinants, issues and estimation of Working capital – **#Cash Management: basic problems#** – Cash Management models – **#Receivables Management#** – Policies for Managing Receivables – **#Inventory Management #**– Introduction Only .

(Marks: Theory 20% and Problems 80%)

Note: #.....# Self-Study portion.

Text Recommended:

S.N.Maheswari – Financial Management, Sulthan schan

Books for Reference:

- 1.Prasanna Chandra – Fundamentals of Financial Management
- 2.S.C.Kuchal – Fianancial Management
3. James C.Van Horne – Financial Management
- 4.Dr.R.Ramachandran & Dr.R.Srinivasan- Financial Management.
5. Khan & Jain - Financial Management, TATA McGraw Hill.

SEMESTER – V: SKILL BASED ELECTIVE - III

INSURANCE

Course Code	: 14UCO5S3	Max. Marks	: 100
Hours/ Week	: 2	Internal Marks	: 40
Credit	: 2	External Marks	: 60

OBJECTIVES:

To make the students understand the importance and benefits of different types of insurance.

UNIT – I

6 hours

Insurance – Meaning and Definition – Features – Functions – #Types of insurance# – Fundamental principles – #Advantages of insurance#.

UNIT – II

6 hours

Life insurance – Meaning and Definition – Features – Advantages – Life insurance Vs Non-Life insurance – Individual plan and Group insurance plan.

UNIT – III

6 hours

Fire insurance – Meaning – Features – Scope – Hazards in fire insurance – Procedure for taking a fire insurance policy – #Kinds of fire policies#.

UNIT – IV

6 hours

Marine insurance – Meaning – Kinds of Marine insurance – Fundamental principles – Types of Marine policies - Personal accident insurance.

UNIT – V

4 Hours

Calculation of premium for Life - Fire and Marine insurances - Motor accident insurance.

Note: #.....# *Self-Study portion.*

Text Book:

A.Murthy, Elements of Insurance, Margham Publications, Chennai, 2010

Reference Book:

1. P.Periasamy, Principles and Practice of Insurance, Himalaya Publishing House,
2. M.N. Mishra & S.B.Mishra, Insurance Principles and Practice, S.Chand & Company Ltd., New Delhi.
3. Varma & Agarwal, Insurance, Forward Publishing Company, New Delhi.

SEMESTER – V: EXTRA CREDIT - III

PRINCIPLES AND PRACTICE OF CO-OPERATION

Course Code : 14 UCO 5EC3
Credit : 4*

Max. Marks : 100

OBJECTIVES:

To prepare the students to gain expert knowledge of the principles and Practice of Co-operation with reference to India.

UNIT – I:

Introduction of Co-operation: Definition of Co-operation - Principles – Features of Co-operative Societies – Principles Reformulated by ICA – Comparison with Capitalism and Socialism.

UNIT – II:

Origin and Classification of Co-operative Societies Classification of Societies – Agricultural Credit Societies – Non-Agricultural Credit Societies – Non Credit Societies – Origin and Growth of Co-operative Movement in India.

UNIT – III:

Various Committee Findings and Recommendations: All India Rural Credit Survey Committee – Findings and Recommendations – All India Rural Credit Review Committee – Findings and Recommendations – Banking Commission Report With Reference to the Development of Co-operative Societies.

UNIT - IV:

Government Participation: Role of Co-operation in Uplifting the Weaker Sections – Co-operation and Various Schemes – Government Assistance – Central and State Participation in Share Capital – Subsidy – Administrative Assistance – ICA - Function.

UNIT – V:

Co-operative Education and Training: Co-operative Education and Training – Central and State Level Organisations – Programme and Policies of Member Education - Role of National and State Co-operative Union – Women’s Role in Co-operation.

Text Books Recommended:

- 1) Bedi, R.D., Theory, History and Practice of Co-operation, Rolla Book Depot Merit, Uttar Pradesh.
- 2) Hajela, T.N., Co-operative Principles and Problems, Konark Pub., Delhi, 2002.
- 4) Sharada, V., The Theory of Co-operaton, Himalaya Pub. House, Mumbai, 2000.

Reference Books

- 1) Tripathy, Co-operative for Rural Development, Tamilnadu Book House, Chennai, 2000.
- 2) Patnaik, Umesh, Roy & Ananta, Co-operation and Co-operation Mgt., Kalyani Pub. Ludhiyana.

SEMESTER – VI: CORE - XII
INCOME TAX LAW AND PRACTICE

Course Code : 14UCO6C12	Max. Marks : 100
Hours/ Week : 5	Internal Marks : 40
Credit : 4	External Marks : 60

OBJECTIVE:

To provide an understanding of the basic principles of Income Tax Law.

UNIT – I: 15 hours

Income Tax Act 1961 – Basic concepts – Assessment Year – Previous Year – Assessee – Person – Income – #PAN# – Agricultural Income – #Exempted Incomes u/s 10#. Determination of Residential status for Individual, HUF, Company and other persons - Incidence of Tax.

UNIT – II: 24 hours

Computation of Income under the head Salary – Allowances – Perquisites – Profits in lieu of salary - Gratuity - Pension - Leave Encashment – Provident Fund – Deductions from Salary u/s 16 – #Deductions u/s 80C, 80CC and 80D#.

UNIT- III: 12 hours

Computation of Income from House Property – Definitions - Exempted Incomes from House Property - Net Annual Value, Unrealized Rent, Vacancy, Self Occupied and Let Out House – Calculation of Gross Annual Value and Net Annual Value – Deductions u/s 24.

UNIT – IV: 12 hours

Computation of Profits and Gains of Business or Professions – Allowed Expenses and Losses – Expenses expressly disallowed – Under Valuation and Over Valuation of Stock – Computation.

UNIT – V: 12 hours

Computation of Capital Gains – #Definition# - #Capital Assets, Meaning, Short term and Long term Capital Assets, Transfer, Short term and Long term Capital Gain, #Cost of Acquisition, Cost of Improvement, Exempted Capital Gains u/s 10 – Calculation of Short term and Long term Capital Gain.

(Marks: Theory 40% and Problems 60%)

Note: #.....# Self-Study portion.

Text Recommended:

N. Hariharan- Income Tax Law and Practice, Tata McGraw Hill. New Delhi.

Books for Reference:

1. Vinod K. Sinhanian – Taxmann - Income Tax Law and Practice.
2. V. P. Gaur & Narang - Income Tax Law and Practice, Kalyani Publications.
3. Dinger Pagare- Income Tax Law and Practice. Sulthan Chand & Sons, New Delhi.

SEMESTER – VI: CORE - XIII
MANAGEMENT ACCOUNTING

Course Code	: 14 UCO6C13	Max. Marks	: 100
Hours/ Week	: 5	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVE:

To understand the techniques of Management Accounting in business decision making.

UNIT I - Management Accounting and Ratio Analysis 15 hours

#Management Accounting# –# Definition #– #Nature and Scope# – #Objectives and functions #– #Merits# – #Limitations# – Differences between Management Accounting and Financial Accounting – Financial Analysis: Ratio Analysis - Uses, Limitations – Classification of ratios – Computation of ratios.

UNIT II - Funds Flow and Cash Flow Statement 16 hours

Fund flow statement – Concept of funds – Importance or Uses – Limitations – Schedule of Changes in working capital – Funds from Operations - Preparation of Funds Flow Statement. Cash flow statement – Meaning and Importance – Difference between Funds Flow Analysis and Cash Flow Analysis – Cash from operation –Preparation of Cash flow Statement as per A.S.3.

UNIT III - Marginal Costing and Standard Costing 14 hours

Marginal Costing–Definition–Marginal Cost Statement–Advantages and Limitations–Cost Volume Profit Analysis–Break Even Analysis - Standard Costing - Variance Analysis (material variance only)

UNIT IV - Budget and Budgetary Control 16 hours

#Budget and Budgetary control# – #Meaning and Definition# – #Objectives of Budgetary Control# – Classification of Budgets – Raw Material Purchase Budget, Production Budget, Sales Budget, Cash Budget, Zero Based Budgeting (ZBB) and Flexible Budget.

UNIT V - Capital Budgeting 14 hours

#Capital Budgeting# –# Importance# – #Methods of Capital Budgeting# – Pay-back Period method – Accounting Rate of Return method - Discounted cash flow method – Net present value method – Profitability Index Method.

(Marks: Theory 20% and Problems 80%)

Note: #.....# Self-Study portion.

Text Recommended:

1. R. S. N. Pillai & V. Bagavathi - Management Accounting, S. Chand & Co Ltd, New Delhi.
2. T.S.Reddy &Y.Hari Prasad Reddy - Management Accounting, Margham Publications

Books for Reference:

1. Dr. S. N.Maheswari - Management Accounting – Sulthan Chand & Company, New Delhi.
2. Khan & Jain – TMH, Theory and problems of management Accounting
3. Hingomi & Ramanathan - Management Accountancy, Sultan Chand & Sons, New Delhi.
4. Dr.M.Sheik Mohamed, Dr.E.Mubarak Ali & Dr.M.AbdulHakkeem–Management Accounting,Raja Publications.

SEMESTER – VI: CORE COURSE - XIV

COMPANY LAW

Course Code	: 14UCO6C14	Max. Marks	: 100
Hours/ Week	: 5	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVES:

To understand the legalistic procedures pertinent to formation and running of corporate bodies.

UNIT - I 15 hours

Company – Definition – Characteristics and Kinds – Formation of a Company: Incorporation and Commencement of Business – Memorandum of Association – Contents – Alteration – Doctrine of Ultra Vires.

UNIT – II 15 hours

Articles of Association – Contents – Alteration – Doctrines of Constructive Notice and Indoor Management with Exceptions – Prospectus – Contents – Liability for Mis-statement in Prospectus.

UNIT – III 16 hours

Shares – Types – Provisions: Issue of Shares – Allotment – Calls – Forfeiture – Borrowing Powers of a Company – **#Debentures #– #Meaning and Types#.**

UNIT – IV 15 hours

Directors – Qualification and Appointment – Powers, Duties and Liabilities of Directors. Meetings – Essentials of Valid Meeting – Types: Statutory Meeting, Annual General Meeting, Extra-Ordinary General Meeting – **#Resolution and Its Types#.**

UNIT - V 14 hours

Winding up of a Company – Compulsory Winding Up – Voluntary Winding Up – Winding Up under the Supervision of the Court.

Note: #.....# Self-Study portion.

Text Recommended:

1. N.D. Kapoor – Elements of Company Law, Sulthan Chand & Sons, New Delhi.
2. B.K. Ghosh & V. Balachandran – Company Law & Practice.

Books For Reference:

1. Ashok K. Bagrial – Company Law
2. M.C. Shukla – Principles of Company Law

SEMESTER – VI: CORE - XV

BANKING LAW AND PRACTICE

Course Code	: 14UCO6C15	Max. Marks	: 100
Hours/ Week	: 4	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVES :

To enable the students understand the concepts and formalities relating to Banking Law and Practice.

UNIT - I 12 hours

Banker and Customer – Meaning and Definition - Relationship between Banker and Customer: General Relationship – Special Relationship - Honouring Cheques, Secrecy Maintenance, **#Banker's Lien, Right of Set off.#**

UNIT - II 12 hours

Opening of Bank Accounts – Procedures - KYC - Types of Bank Accounts – Features and Advantages - Joint Account – Special Type of Customers – Minor – Married Woman - Partnership firms – Joint Stock Companies – **#Clubs and Associations#**.

UNIT - III 12 hours

Cheques – Meaning and Features - Types of Cheques – Material Alteration of a Cheque – Types of Crossing – Significance – E-Banking – Mobile Banking - **#Electronic Fund Transfer#** – ATM – Debit Card and Credit Card.

UNIT - IV 12 hours

Paying Banker – Duties – **#Payment in due course #-** Legal Protection – Collecting Banker – Duties - **#Holder in due course #-** Negligence – Legal Protection.

UNIT - V 12 hours

Loans - Principles of Lending – Secured and Unsecured Loans – Modes of Creating Security - **#Lien# - #Hypothecation#** and Mortgages

Note: #.....# Self-Study portion.

Text Recommended

1. Gordon. E & Natarajan. K. - Banking Theory, Law and Practice, Himalaya Publishing House,
2. Dr. S. Gurusamy - Banking Theory, Law and Practice,

Books for Reference

1. Sundaram. K. P. M., and Varshney. P. N- Banking Theory, Law and Practice
2. M. Radhaswamy - Practical Banking.
3. Varshney P.N. Banking Law & Practice.

SEMESTER – VI: CORE - XVI

ENTREPRENEURSHIP DEVELOPMENT

Course Code	: 14UCO 6C16	Max. Marks	: 100
Hours/ Week	: 4	Internal Marks	: 40
Credit	: 4	External Marks	: 60

OBJECTIVES:

To provide entrepreneurial skills to the students and to know about the woman entrepreneurs.

UNIT – I

12 hours

Entrepreneurship: meaning, definition and importance - **#role of entrepreneurs in the process of economic development** #- Entrepreneurship Vs Manager – Factors affecting entrepreneurship growth: economic, social, cultural, personality, psychological and sociological factors.

UNIT – II

12 hours

Entrepreneurship competencies: competence – meaning, components; knowledge, skill, traits and motives – **#qualities of entrepreneurs#** – types of entrepreneurs - functions of entrepreneurs-EDP-objectives-stages in EDP.

UNIT - III

12 hours

Enterprise building (starting of a new enterprise) - **#Institutional support (DIC, SISI, SIPCOT)#**- steps in enterprise building - finding out new business idea – identifying a suitable business opportunity – preliminary evaluation – project formulation.

UNIT - IV

12 hours

Preparation of project report – project appraisal – financial analysis – profitability analysis – **#incentives and subsidies of state and central Government#**- Industrial estates.

UNIT - V

12 hours

Women entrepreneurs: concept of women entrepreneurship – role of women entrepreneurs – Problems of women entrepreneurs - growth of women entrepreneurship in India.

Note: #.....# Self-Study portion.

Text books:

1. C.B.Gupta – Entrepreneurship development
2. S.S. Khanka - Entrepreneurial development
3. E. Gorden & Natarajan - Entrepreneurship development

Reference Books:

1. Vasanth Desai - Entrepreneurship development
2. Desh pande M.U.-Entrepreneurship of small scale industries concept, Growth management.

SEMESTER – VI: CORE - XVII

FINANCIAL SERVICES

Course Code : 14UCO6C17
Hours/ Week : 4
Credit : 4

Max. Marks : 100
Internal Marks : 40
External Marks : 60

OBJECTIVE:

To provide the Highlight the significance of Financial Services.

UNIT I:

12Hours

Financial Services — Meaning and Importance -Types of Financial Services – Financial Services and Economic Development—**#Players in Financial Services Sector#**

UNIT II:

12Hours

Merchant banking – Classification - Functions – drawbacks – Mutual Fund – Need-**#Advantages and Limitations#**

UNIT III:

12Hours

Lease Financing - concept – Steps - legal aspects - Types of Leasing - **#Merits and demerits of leasing#**

UNIT IV:

12Hours

Hire purchase – Meaning – Lease Vs Hire Purchases – problems and Prospects of Hire purchase in India – RBI guidelines

UNIT V:

12Hours

Factoring – Key Elements-Types – Benefits- Consumer finance – Significance- Types of loans available to consumer finance-Venture capital – Features -**# Merits and Demerits#**

Note: #.....# Self-Study portion.

Text books Recommended:

1. E.Gordon and K.Natarajan - Emerging scenario of financial ervices,– Himalaya publishing house

Books for references:

1. E.Dharmaraj - Financial services,– S.Chand & Co.
2. Kuchhal S.C - Financial management ,.- Vikas publishing
3. Srivastava R.M - Financial decisions making,– Sultan Chand & Sons.
4. Vasant Desai - Development Banking – Issues and options ,– Himalaya
5. B. Santhanam - Financial Services – , Margham Publications.

SEMESTER – VI: SKILL BASED ELECTIVE - IV

SERVICES MARKETING

Course Code	: 14UCO6S4	Max. Marks	: 100
Hours/ Week	: 2	Internal Marks	: 40
Credit	: 2	External Marks	: 60

OBJECTIVES:

To make the students acquire with the basic concepts of services marketing and to enable them to understand the process of formulate services marketing strategies.

UNIT- I

6 hours

Services: Meaning - Characteristics – Classification – Difference between goods and services.

UNIT – II

6 hours

Service Marketing Mix – Meaning and Features – Various Elements.

UNIT – III

6 hours

Pricing of Services – Factors affecting Pricing of Services

UNIT – IV

6 hours

Marketing of Banking services – Marketing of Insurance Sector Services -

UNIT – V

6 hours

Marketing of Tourism Services – Marketing of Hospital Services - **#Marketing of Professional Services#.**

Note: #.....# Self-Study portion.

Text Recommended:

Vasanti Venugopal and Raghu V.N. – Services Marketing, Himalaya Publishing House, Mumbai 2005

Reference Books:

1. Christopher Lovelock – Services Marketing, 4th Ed, Pearson Education, 2002
2. E. G. Bateson – Managing Services Marketing – Text & Readings, Dryden Press, Hinsdale III.
3. Philip Kotler & Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey.
4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall, 1994.
5. Helen Wood Ruffe – Services Marketing, Macmillan India, New Delhi, 2002
6. Mary Ann Pezzallo, Marketing Financial Services, Macmillan, 2002

SEMESTER – VI: – PART – V

GENDER STUDIES

Course Code	: 14UCN6GS	Max. Marks	: 100
Hours/ Week	: 1	Internal Marks	: 40
Credit	: 1	External Marks	: 60

UNIT - I

3 hours

Concepts of Gender: Sex-Gender-Biological Determinism-Patriarchy-Feminism – Gender Discrimination -Gender Division of Labour - Gender Stereotyping-Gender Sensitivity - Gender Equity -Equality-Gender Mainstreaming -Empowerment.

UNIT - II

3 hours

Women's Studies Vs Gender Studies: UGC's Guidelines - VII to XI - Plans- Gender Studies: Beijing Conference and CEDAW-Exclusiveness and Inclusiveness.

UNIT – III

3 hours

Areas of Gender Discrimination: Family - Sex Ratio- Literacy - Health -Governance - Religion Work Vs Employment - Market - Media - Politics - Law - Domestic Violence. - Sexual Harassment - State Policies and Planning.

UNIT – IV

3 hours

Women Development and Gender Empowerment : Initiatives - International Women's Decade - International Women's Year - National Policy for Empowerment of Women - Women Empowerment Year 2001- Mainstreaming Global Policies.

UNIT - V

3 hours

Women's Movements and Safeguarding Mechanism:- In India National / State Commission for Women (NCW) - All Women Police Station - Family Court - Domestic Violence Act - Prevention of Sexual Harassment at Work Place Supreme Court Guidelines - Maternity Benefit Act - PNDI Act - Hindu Succession Act 2000 - Eve Teasing Prevention Act - Self Help Groups - 73rd and 74th Amendment for PRIS.

References:

1. Bhasin Kamala, Understanding Gender: Gender Basics, New Delhi: Women Unlimited, 2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics, New Delhi: Women Unlimited, 2004

SEMESTER – VI: EXTRA CREDIT - IV

STRATEGIC MANAGEMENT

Course Code : 14UCO6EC4 **Max. Marks** : 100
Credit : 4*

OBJECTIVES:

To make the students acquaint with the basic concepts of strategy and enable them to understand the process of formulate strategy.

UNIT I

Strategic Management – Meaning, Definition and Scope – Benefits and Limitations of Strategic Management – Strategic Management Process.

UNIT II

Situation Analysis – Environmental Scanning and Industry Analysis – Internal Scanning.

UNIT III

Strategy Formulation – Steps – Types of Strategies – Growth, Expansion, Diversification and Retrenchment Strategies.

UNIT IV

Strategy Implementation – Structure – Functional Strategies: Production, Marketing, Finance and Human Resource Strategies.

UNIT V

Strategic Control and Evaluation – Establishing control – Types – Implementation– Strategy Effectiveness.

Text book Recommended:

Azkar Kashmi - Strategic Management, Tata – McGraw Hill 2002

Books for References:

1. V.S. Ramaswamy and Nanakumari - Strategic Planning and Corporate Success
2. John H. Barnett and William - Strategic Management
3. Gregory Goers and Alex Miller - Strategic Management
4. David Hunger and Thomas L. Wheel or - Strategic Management
5. Francis Cherunilam - Business Policy, Himalaya Publishing House, 2002