

**RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)  
COIMBATORE-21.**

**B.Com DEGREE COURSE**

**SCHEME OF EXAMINATION: CBCS PATTERN**

**(APPLICABLE TO STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2013 – 2014)**

Part	Study Components	Ins. hrs/ week	Examinations				Credit
			Dur.Hrs	CIA	ESE	Total	
<b>SEMESTER-I</b>							
I	Language-I	6	3	25	75	100	4
II	English-I	6	3	25	75	100	4
III	Core I-Principles of Accountancy	5	3	25	75	100	4
III	Core II- Business Organization and Office Management	5	3	25	75	100	4
III	Allied Paper I – Agricultural Economic of India	6	3	25	75	100	4
III	Environmental Studies*	2	3	-	50	50	2
<b>SEMESTER-II</b>							
I	Language-II	6	3	25	75	100	4
II	English-II	6	3	25	75	100	4
III	Core- III- Financial Accounting	5	3	25	75	100	4
III	Core- IV- Principles of Marketing	5	3	25	75	100	4
III	Allied Paper -II Economic Analysis	6	3	25	75	100	4
IV	Value Education – Human Rights *	2	3	-	50	50	2
<b>SEMESTER-III</b>							
III	Core- V- Cost Accounting	6	3	25	75	100	4
III	Core- VI- Investment Management	6	3	25	75	100	4
III	Core _VII- Principles of	6	3	25	75	100	4

	Management						
III	Allied Paper – III- Mathematics for Business	6	3	25	75	100	3
IV	Skill based Subject : 1 Business law	4	3	25	75	100	3
IV	Tamil ** / Advanced Tamil ** (OR) Constitution of India*/Communicative English-I*	2	3	50	-	50	2
<b>SEMESTER-IV</b>							
III	Core- VIII- Corporate Accounting-I	6	3	25	75	100	4
III	Core- IX- Executive Business Communication	5	3	25	75	100	3
III	Core- X- Banking Theory	5	3	25	75	100	3
III	Core- XI- Computer application Practical –I (Word, Excel and Power point)	4	3	40	60	100	4
III	Allied Paper -IV Statistical Methods	5	3	25	75	100	4
III	Industrial report @	-	-	20	80	100	4
IV	Skill based Subject : 2 Company Law	3	3	25	75	100	3
IV	Tamil ** / Advanced Tamil ** (OR) Non-major elective - II General Awareness* */Communicative English -II*	2	3	-	50	50	2
<b>SEMESTER-V</b>							
III	Core- XII- Corporate Accounting –II	5	3	25	75	100	4
III	Core- XIII- Income tax law & Practice	5	3	25	75	100	4
III	Core- XIV- Entrepreneurial Development	5	3	25	75	100	3
III	Core XV -Principles and	5	3	25	75	100	3

	Practices of Insurance						
III	ELECTIVE-I	5	3	25	75	100	3
IV	PLACEMENT TRAINING**	2			-		
IV	Skill based Subject : 3 Business Ethics	3	3	25	75	100	3
<b>SEMESTER-VI</b>							
III	Core- XVI- Management Accounting	5	3	25	75	100	4
III	Core- XVII- Computer Application Practical's – II (Access, Internet, Tally)	4	3	40	60	100	4
III	Elective-II	5	3	25	75	100	4
III	Elective-III	5	3	25	75	100	4
III	Project Report	6	3	40	160	200	8
IV	Skill Based Subject – 4 Indirect Taxes	3	3	25	75	100	3
IV	Placement Training	2			-		
V	Extension Activity	-	-	50		50	2
	<b>Total</b>			-	-	<b>3800</b>	<b>140</b>

**Note**

\* No Internal Examinations only External Examinations

\*\* No External Examinations only Internals Examinations

@ Vocational Industrial Training

**List of Elective Papers**

Elective-I	A	Business Research Methods
	B	Principles of Auditing
	C	Business Finance

Elective-II	A	Logistics and Supply chain management
	B	Brand Management
	C	Micro Finance
Elective-III	A	Human Resource Management
	B	Indian Stock Market
	C	International Business

## SEMESTER -I

### PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

#### UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

#### UNIT – II

Final accounts of a sole trader with adjustments –Errors and rectification

#### UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

#### UNIT – IV

Accounting for consignments and Joint ventures

#### UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note: Distribution of Marks between problems and theory shall be 80% and 20%.

#### Text Books:

1. – Principles of Accountancy N.Vinayakam, P.L.Mani, K.L.Nagarajan– S.Chand & Company Ltd.,
2. Introduction to Accountancy T.S.Grewal –S.Chand & Company Ltd.,
3. Financial Accounting R.L.Gupta, V.K.Gupta, M.C.Shukla — Sultanchand & sons
4. Advanced Accountancy T.S.Grewal, S.C.Gupta, S.P.Jain –Sultanchand & sons
5. Advanced Accountancy K.L.Narang, S.N.Maheswari - -Kalyani publishers
6. Advanced Accountancy S.K.Maheswari, T.S.Reddy -Vikas publishers
7. Financial Accounting A.Murthy – Margham Publishers
8. Advanced Accountancy P.C.Tulsian – Tata McGraw Hill Companies.
9. Modern Accountancy A.Mukherjee, M.Hanif –. Vol.1- Tata McGraw Hill Companies

## **BUSINESS ORGANISATION AND OFFICE MANAGEMENT**

**Goal:** To enable the students to learn principles and concepts of Business.

**Objective:** On successful completion of this course, the student should have understood Nature and types of business organizations and Process of decision-making.

### **UNIT – I**

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

### **UNIT – II**

Location of Business – Factors influencing location, localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade-Credit – Relative Merits and Demerits.

### **UNIT – III**

Stock Exchange - Functions – Procedure of Trading –Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

### **UNIT – IV**

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

### **UNIT – V**

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

### **Text Books**

1. Business Organisation and Management–Y.K.Bhushan Sultanchand & sons
2. Business Organisation and Management – Shukla- S.Chand & Company Ltd., .
3. Business Administration and Management– Saksena – Sahitya Bhavan
4. Business Organisation and Management – Singh.B.P & Chopra - Dhanpat Rai & sons
5. Office Management–. R.K.Chopra – Himalaya Publishing House
6. Office Management - J.C.Deneyer - Chatterjee –Modern Business

## AGRICULTURAL ECONOMY OF INDIA

**Goal:** To make the students to understand the concept of Indian agriculture and their contribution to the economy

**Objectives:** On the successful completion of this course, students should have thorough knowledge on agricultural economic conditions of India

### UNIT I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

### UNIT II

Agricultural Labour and Mechanisation of Agriculture: Agriculture Labour – Meaning – Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

### UNIT III

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

### UNIT IV

Land Tenure system in India – Need for land Reform-abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

### UNIT V

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

### Text Books

1. Indian Agriculture : Problems, Progress and Prospects - Sankaran S
2. Indian Economy - Rudder Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh

## **FOUNDATION COURSE ENVIRONMENTAL STUDIES**

### **UNIT I**

Multi Disiplinary nature of environmental studies: Definition –Scope and importance- need for public awareness-natural recourses : introduction-renewable and non-renewable recourses-Forest Recourses-Water recourses-mineral recourses-food resources-land recourses-Role of an individual in conservation of natural resources.

### **UNIT II**

Eco systems: Concept of an ecosystems-ecosystem degradation-Resource utilization-structure and functions of an ecosystem-Procedures , consumers and decomposers-energy flow in the ecosystem-food chains, food webs and ecological pyramids.

### **UNIT III**

Environmental Pollution: Definition-Causes, effects and control measures – solid waste management-role of individual in pollution prevention- Disaster management- Floods-Earthquakes-cyclones-landslides.

### **UNIT IV**

Social issues and the environment - From unsustainable development – urban problems related to energy – water conservation, rain water harvesting- watershed management – Resettlement and Rehabilitation of people, its problems and concerns

### **UNIT V**

Environment ethics – climate change – global warming – acid rain – ozone layer depletion – nuclear accidents – wasteland reclamation – consumerism and wasteland reclamation – environment protection act –( air , water, wildlife and forest ) – public awareness.

### **Text Books**

1. Environmental Studies- Erach Bharucha
2. Agarwal KC, 2001. Environmental Biology, Nidi Publishing Ltd.Bikaner
3. Down to Earth, Center for science and environment
4. Jadhav H and Bhosale VM,1995 Environmental Protection and Laws – Himalaya Publishing House , Delhi.



## SEMESTER – II

### FINANCIAL ACCOUNTING

**Goal:** To enable the students to learn the functional aspects of Accounting

**Objectives:** On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Departmental Accounts , Branch accounts, Hire purchase and Installment System Single entry and Partnership

#### UNIT I

Depreciation- Meaning, Causes, Types of Depreciations (Change in Method Excluded) – Reserves and Provisions

#### UNIT II

Branch Accounts - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded).

#### UNIT III

Single entry system – Net worth method and Conversion method – Self-balancing ledgers – Insurance claims, claims of stock destroyed, asset destroyed, loss of profit (Simple problems only).

#### UNIT IV

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price -Hire purchase and instalment - Default and repossession - Difference between Hire purchase and Instalment system.

#### UNIT V

Partnership firm - Admission of a partner - Retirement of a partner - Death of a partner.

#### Text Books

1. Advanced Accountancy- R.L. Gupta and M. Radhaswamy –Sultan Chand & Sons.,New Delhi.
2. Introduction to Accounting- S.N.Maheswari, Vikas Publishing House, NewDelhi.
3. Advanced Accounts -M.C.Shukla, T.S.Grewal and S.C. Gupta –, S.Chand and Company Ltd., New Delhi.

## PRINCIPLES OF MARKETING

**Goal:** To make the students to understand about the Modern marketing and other marketing concepts

**Objectives:** On successful completion, the students are expected to develop the capability of modern marketing techniques.

**Unit I:** Definition and meaning of marketing – Modern concept of Marketing – Marketing Vs selling – Marketing functions – buying - transportation – warehousing – standardization – Grading – Packaging

**Unit II:** Buyer's behaviour – Buying motive – Market segmentation – Marketing strategies – product development -, introduction of new product – branding – packaging -brand loyalty – product life cycle.

**Unit III:** Pricing methods and strategies – physical Distribution – wholesaler and retailer – Services rendered by them.

**Unit IV:** Promotional methods – Advertising – Publicity – Personal selling – Sales Promotion

**Unit V:** Marketing Research – importance in Marketing decisions – Interactive marketing – Use of Internet – Online marketing .

### **Text Books:**

1. Marketing by Rajan Nair – Sultan Chand Company
2. Marketing management by Sherlekar
- 3Principles of Marketing- Philip Kotler.

## ECONOMIC ANALYSIS

**Goal:** To make the students to understand the tools and techniques of economic analysis applied in the art of business decisions

**Objectives:** On successful completion of this course, the students should be well versed in the concepts, tools and principles in the field of Economics and Business Management

### Unit-I

The nature and scope of economics–Micro and Macro Economics applied to business–Laws of Economics

### Unit II

Demand Analysis –Demand schedule –law of demand –demand curves- elasticity of demand- Utility analysis –Analysis of Consumer demand –Indifference curves and the equilibrium- Elasticity supply

### Unit III

Production function –Isoquant curves –scale of production –economies of large scale production and limitations- Cost and cost curves.

### Unit IV

Pricing of products –under competition –Monopoly, Duopoly, Monopsony and oligopoly – Price discrimination –Product differentiation.

### Unit V

Theories of population –Malthusian theory of population –Optimum theory of population – National income –Measurement –Difficulties in computation - Break Even Analysis.

### Text Books

Business Economics: Dr.S. Sankaran, Margam Publications, Chennai

Business Economics: Misra and Puri, Himalaya Publications, Mumbai

Economic Theory Dutt & Sundaram – M.L. Seth –A Text Book off Economics.

## **HUMAN RIGHTS**

### **UNIT-I**

Definition of Human Rights – Nature, Content, Legitimacy and Priority – Theories on Human Rights –Historical Development of Human Rights.

### **UNIT-II**

International Human Rights – Prescription and Enforcement upto World War II – Human Rights and the U .N .O. – Universal Declaration of Human Rights –

### **UNIT-III**

Human Rights Declarations –U.N. Human Rights Declarations –U.N. Human Commissioner- Fundamental Rights in the Indian Constitution – Directive Principles of State Policy –Fundamental Duties –National Human Rights Commission.

### **UNIT-IV**

International Covenant on Civil and Political Rights – International Covenant on Economic, Social and Cultural Rights and Optional

Protocol.

### **UNIT-V**

Contemporary Issues on Human Rights: Children’s Rights – Women’s Rights –Dalit’s Rights – Bonded Labour and Wages – Refugees – Capital Punishment.

### **Text Books:**

1. International Bill of Human Rights, Amnesty International Publication, 1988.
2. Human Rights, Questions and Answers, UNESCO, 1982
3. Maurice Cranston- What is Human Rights
4. Desai, A.R. - Violation of Democratic Rights in India
4. Constitutional Law-Pandey
5. Working for Justice and Human Rights Timm. R.W.

## **SEMESTER – III**

### **COST ACCOUNTING**

**Goal:** To provide adequate knowledge on Cost Accounting principles and practices

**Objective:** On successful completion, the students are expected to develop the capability of modern cost accounting techniques.

#### **Unit I**

Definition, scope and nature of cost accounting-cost concepts- classification- objectives and advantages- demerits of cost accounting- methods and techniques-cost unit-cost centers-cost sheets.

#### **Unit-II**

Material purchase control, level, aspects, need and essentials of materials control. Stores control- EOQ- stores records - ABC analysis-Pricing of issue of materials.

#### **Unit-III**

Labour cost –system of wage payment-methods of remuneration and incentive-schemes-overtime and idle time-labor turnover – types, causes and remedies

#### **Unit-IV**

Overheads-collection, classification, allocation, apportionment, absorption-recover rates-over& under absorption-cost sheet and cost reconciliation statement.

#### **Unit –V**

Methods - Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gain only)-Operating costing.

#### **Text books**

1. Cost Accounting - Jain S.P.And Narang K.L
2. “Cost Accounting” - R.S.N. Pillai and V. Bagavathi, S. Chand and Company Ltd., New Delhi Edn. 2006.
3. Cost Accounting - Reddy and Murthy
4. Cost Accounting - N. K. Prasad and V.K. Prasad
5. Cost Accounting - Saxena and Vashist
6. Cost Management Accounting and Control - Hansen/Mowen

## **INVESTMENT MANAGEMENT**

### **Unit I**

Investment – Speculation – Gambling – Investment objectives – Investment process, Investment alternatives – Negotiable securities – Non-Negotiable securities – Mutual Funds

### **Unit II**

New Issues Market (Primary market) – Parties involved in the new issue – Placement of the issue – Pricing of New issues – History of stock exchanges in India – Functions of Stock Exchange – Regulatory frame work – Meaning – BSE, NSE, OTCEI.

### **Unit III**

Objectives of SEBI – Functions of SEBI – Organisation of SEBI – SEBI'S Role in the primary Market – Secondary Market and SEBI – Critical Review of SEBI

### **Unit IV**

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis, Technical Analysis – Assumption – Technical tools – Dow theory – Odd Lot Trading.

### **Unit V**

Portfolio Construction – Approaches in Portfolio construction – Determination of objectives – Selection of portfolio – Markowitz Model – The Sharpe Index Model – Capital Asset pricing mode (CAPM).

### **Reference Books**

1. Investment Management – Preeti singh – Himalaya Publishing House
2. Security Analysis and Portfolio Management – Punithavathy Pandian Vikas Publishing House Private Limited
3. Investment Management – V.A.Avadhani – Himalaya Publishing House

## **PRINCIPLES OF MANAGEMENT**

**Goals :** To make the students to understand the elements of effective Management.

**Objectives :** On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

### **UNIT-I**

Definition of Management – Management Vs Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

### **UNIT-II**

Planning -Meaning, Nature and Importance of Planning –Steps in Planning –Forecasting –Decision Making Process –Types of decision.

### **UNIT-III**

Organisation –Meaning, nature and importance –Types of organization –Span of control –Delegation and Decentralization

### **UNIT-IV**

Leadership –Styles –Motivation -Meaning –benefits –Maslow and McGregor theories. Personality - Determinants, structure, behaviour, assessment, psycho-analytical social learning, trait theories.

### **UNIT-V**

Communication –Process –Types –Barriers -Co-ordination –Principles of Co-ordination -Control – steps in control –Essentials of effective control.

### **TEXT BOOK:**

1. Business Management -Dinkar Pagare
2. Principles of Management-J.Jayasankar Margham Publications

### **REFERENCE BOOK:**

1. Business Organisation and Management-Y.K.Bhushan
2. Business Management -Chatterjee
6. Cooperative Banking –C.D. Indule

## MATHEMATICS FOR BUSINESS

### UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Discounting of Bills – True-Discount – Banker's Gain.

### UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations.

### UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

### UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions .

### UNIT – V

Introduction of O.R-Meaning and Scope of O.R- limitations of O.R. Linear Programming Problem – Formulation of L.P.P – Graphical solutions of L.P.P – Problems.

### Text Books:

- 1." Business Mathematics & Statistics" ,**Navanitham, P.A**,Jai Publishers,Trichy-21
- 2."Introduction to Business Mathematics", **Sundaresan and Jayaseelan** Sultan chand Co& Ltd,Newdelhi
- 3." Business Mathematics", **Sanchetti, D.C and Kapoor, V.K**, Sultan chand Co& Ltd,Newdelhi
4. -A Text book Business Mathematics - **G.K.Ranganath, C.S.Sampangiram &Y.Rajan** Himalaya Publishing House



## **Skill Based Subject - 1**

### **BUSINESS LAW**

**Goals:** To enlighten the students' knowledge on Companies Act.

**Objectives:** After the successful completion of the course the student should have a thorough knowledge on Formation of company, Documents required and Acts pertaining to it

#### **UNIT – I**

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid Contract — Terms of contract – Offer and Acceptance Considerations.

#### **UNIT – II**

Types of Contracts – Breach of Contract

#### **UNIT – III**

The India Partnership Act, 1932with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

#### **UNIT – IV**

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lostgoods – Performance of Contract of Sale – Rights of an unpaid seller.

#### **UNIT – V**

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

#### **Text Books:**

1. “ Business Law”, **N.D Kapoor**,,Sultan Chand & Sons, New Delhi – 2005
2. “Business Law”, **R.S.N Pillai & Bhagavathi** ,New Delhi – 2005
3. “ Business Law”, **M.R Sreenivasan**, Margham Publications

## SEMESTER – IV

### CORPORATE ACCOUNTING –I

**Goals:** To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

**Objectives:** After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the corporate.

#### Unit - I

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares  
– Right Issue – Underwriting

#### Unit – II

Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.

#### Unit - III

Final Accounts of Companies - Calculation of Managerial Remuneration.

#### Unit - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

#### Unit - V

Liquidation of Companies - Statement of Affairs -Deficiency account.

**NOTE Distribution of Marks:** Theory - 20% Problems - 80%

#### Text Books:

- 1 “Advanced Accounting”, . **S.P. Jain & K.L. Narang**, Kalyani Publications, New Delhi.
- 2.,”Corporate Accounts “,**Gupta R.L. & Radhaswamy M.** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. “Advanced Accountancy, Part-I”, **Dr. M.A. Arulanandam, Dr. K.S. Raman**, Himalaya Publications, New Delhi.2003.
- 4.,”Corporate Accounts “,**Gupta R.L. & Radhaswamy M** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
- 5., “Advanced Accountancy”, **Shukla M.C., Crewel T.S. & Gupta S.L.S.** Chand & Co., New Delhi.
6. “Financial Accounting”, **Reddy & Murthy**, ,Maugham Publications’, Chennai, 2004.

## **EXECUTIVE BUSINESS COMMUNICATION**

**Goals:** To develop the written and oral Business Communication Skills

**Objectives:** After the successful completion of the course the students must be able to communicate clearly in the day – to – day business world.

### **Unit - I**

Business Communication-Meaning – Importance of Effective Business Communication-  
Modern Communication Methods – Business Letters: Need – Functions - Kinds -  
Essentials of Effective Business Letters - Layouts.

### **Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints  
and Adjustments - Collection Letters – Sales Letters – Circular Letters.

### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

### **Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

### **Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and  
Techniques of various types of Interviews – Public Speech – Characteristics of a good  
Speech – Business Report Presentations.

### **Text Books:**

- 1., “Essentials of Business Communication”, **Rajendra Pal Korahill** Sultan Chand & Sons,  
New Delhi, 2006.
- 2., “Business Communication”, **Ramesh, MS, & C. C Pattanshetti**, R.Chand&Co,  
New Delhi, 2003.
- 3., “Effective Business Communication Concept” **Rodriquez M V**, Vikas Publishing  
Company, 2003.

## **BANKING THEROY**

**Goals :** To enlighten the students' knowledge on Banking and Insurance Regulation Acts.

**Objectives:** After the successful completion of the course the student should have a thorough knowledge on Indian Banking and Insurance System and Acts pertaining to it

### **Unit –I**

Origin of bank – meaning & definition – Characteristics – function - kinds

### **Unit- II**

Origin of commercial bank – functions– credit creation of bank –balance of commercial bank – banking system – Unit Banking, Branch Banking- Core Banking

### **Unit- III**

Growth of co-operative credit in india – structure of co-operative credit – limitation and problem – primary co-operative bank, Central co-operative bank ,state co –operative bank – organization – function and working – role of NABARD in co-operative bank.

### **Unit –IV**

Origin of central bank- nature and concept of central bank – functions of central bank – RBI – objectives and functions –credit control techniques.

### **UNIT- V**

Recent trend in Indian banking system – E-banking (Self Study)

### **Reference books :**

- 1 .Banking Law and Practice in India –M.L. Tannan
2. Banking Law and Practice – Varshney
3. Theory, Practice of Banking – Radhaswamy & Vasudevan
4. Central Banking – De Kock
5. Cooperative Banking in India –Dr. S. Nakkiran.

## COMPUTER APPLICATIONS PRACTICALS- I

### I MS WORD

1. Prepare an invitation for the college function using Text boxes and clip parts.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare a Class Time Table and perform the following operations:
4. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

### II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline

### . III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand Name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by Using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. -The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

## STATISTICS FOR BUSINESS

**Goal:** To enable the students to learn the Statistical methods and their applications in Commerce

**Objective:** On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

### UNIT I:

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

### UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's coefficient of Skewness.

### UNIT III:

Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

### UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

### UNIT V:

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – Simple problems based on Addition and Multiplication theorems only.

### Books Recommended:

1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
5. Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden

## SUMMER INTERNSHIP PROJECT

### GUIDELINES FOR THE INTERNSHIP PROGRAMME

**Objective:** To give optimum exposure on the practical side of Commerce and Industry.

1. Duration of the internship training is 20 / 3 weeks days during the Summer Vacation which falls at the end of the 4<sup>th</sup> Semester.
2. The departments concerned will prepare on exhaustive panel of Institutions. Industries and practitioners.
3. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.
4. The students hereafter will be called as Trainees should maintain a work diary in which the daily work done should be entered and the same should be attested by the section in-charge.
5. A detailed outline of the job to be done, sections in which they have to be attached both in the office as well as in the field, should be provided to each student.
6. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.
7. The trainees have to obtain a certificate on successful completion of the internship from the chief executive of the organization.
8. Monitoring and inspection by staff on a regular basis.
9. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.
10. Report writing manual and format should be prepared by the respective departments.
11. Specimen forms are to be attached wherever it is necessary.
12. Report evaluation: External Viva-Voce examination will be conducted and it may be graded as Satisfactory / Commended / Highly Commended.
13. Report should be submitted in the 5<sup>th</sup> Semester.
14. Expected outcome of the internship training is given separately.

## **Skill Based Subject – II - COMPANY LAW**

**Goal :** To enable the students to gain adequate knowledge about company law.

**Objectives:** On successful completion, the students are expected to familiarize with law.

### **UNIT – I**

Company – Definition – Characteristics – Kinds - Formation– promotion – Promoters – functions – Duties – certificate of Incorporation - Prospectus –Contents – Misstatement in prospectus.

### **Unit –II**

Memorandum of Association – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Contents – Alteration of Article (Table A) – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

### **Unit –III**

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal - Director’s remuneration – Powers – Duties– Liabilities - Kinds of Shares and Debentures – Share Certificate – Form and Content – Object of Share Certificate – Rules with regard to issue of Share Certificate – Share Warrant – Procedure – Distinction between Share Certificate and Share Warrant.

### **Unit –IV**

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Notices – Agenda – proxy – Writing of Minutes.

### **Unit –V**

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).

### **Reference Book:**

- 1., “**Principles of Company Law**”, M.C.Shukla and S.S.Gulshan S.Chand & Co., Publications, 3<sup>rd</sup> Edition 2005.
2. “**Company Law**”, N.D.Kapoor, Sultan Chand & Sons, 10<sup>th</sup> revised edition, Reprint 2002.



## SEMESTER – V

### CORPORATE ACCOUNTING -II

**Goals:** To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.

**Objectives:** After the successful completion of the course the student should Have a thorough knowledge on the Advanced Accounting Practice Prevailing in the Corporate.

#### UNIT-I

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction

#### UNIT-II

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and Payment of dividend (Inter Company Holdings excluded).

#### UNIT-III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

#### UNIT-IV

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000

#### UNIT-V

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice –International Financial Reporting Standards - IFRS – Theoretical Aspects only.

**NOTE Distribution of Marks: Theory - 20% Problems - 80%**

#### Books for Reference:

- 1 “Advanced Accounting”, . **S.P. Jain & K.L. Narang**, Kalia Publications, New Delhi.
- 2, ”Corporate Accounts “**Gupta R.L. & Radhaswamy M.** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. “Advanced Accountancy, Part-I”, **Dr. M.A. Arulanandam, Dr. K.S. Raman**, Himalaya Publications, New Delhi.2003.
4. Corporate Accounts “,**Gupta R.L. & Radhaswamy M.** Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. “Advanced Accountancy’s. **Shukla M.C.,Grewal T.S.& Gupta S.L.**, Chand & Co., New Delhi.

## **INCOME TAX – LAW AND PRACTICE**

### **UNIT – I**

Basic concepts – Assessee – person – previous year– assessment year – Income – Casual income – Gross total income – Total income - Exempted income. – Rate of Income Tax – Due dates for filing – Types of Returns – Basics of E-filing.

### **UNIT--II**

Heads of income – income under salaries – definition, features – computation of salary income – PF– allowances – perquisites – other items included in salary – deductions under salary – tax – rebate, relief – Tax Deducted at Source & Tax collected at source.

### **UNIT--III**

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – net annual value – deductions – let out and self – occupied houses.

### **UNIT – IV**

Definition of business and profession - Profits and gains of business and profession — income chargeable under profits and gains - Income from capital gains –basis of charge –short and long term capital gains.

### **UNIT – V**

Income from other sources - Set off and Carry forward of losses - Computation of Tax liability- Income Tax authorities and their Powers.

### **TEXT BOOKS RECOMMENDED:**

1. Income tax by Reddy & Reddy, Marghum publications.
2. Income tax by T.T.Gaur & Narang, Kalyani publishers
3. Income tax –Law & Practice by Dinakar Pagare –Sultan Chand & Sons
4. Income tax by Bhagwati Prasad –Vishnu Prakasham publication

## **ENTREPRENEURIAL DEVELOPMENT**

**Goals:** To enable the students to learn the concept of Entrepreneurship

**Objectives:** On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies

### **Unit – I**

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and Type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – Including self employment of women council scheme.

### **Unit – II**

The start-up process, Project identification – selection of the product – project formulation Evaluation – feasibility analysis, Project Report.

### **Unit – III**

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

### **Unit – IV**

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

### **Unit – V**

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital Assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import Substitution.

### **Books for Reference:**

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel

## **PRINCIPLES AND PRACTICES OF INSURANCE**

**Goal:** To make the students to understand about the recent trends in insurance sector

**Objectives :** On the successful completion of this course, the students should understand the concept of Insurance and its contribution to the economic development

### **UNIT-I**

Defining Risk and Uncertainty - Classification of risk - Sources of risk - External and Internal risk Insurance - Meaning, nature and significance, essential requirements and principles of insurance – reinsurance - privatization of insurance business in India - Insurance Regulatory Development Authority – Recent Developments in the Insurance sector.

### **UNIT-II**

Life Insurance; General Principles of Life Insurance Contract - Proposal and policy - assignment and nomination - LIC - Role and functions.

### **UNIT-III**

General Insurance - Different types of general insurance - general insurance Vs life insurance - Fire insurance – Features - various types of fire policy - Accident and Motor Insurance - Nature, disclosure, terms and third party insurance.

### **UNIT-IV**

Marine Insurance - scope and nature - types of policy - insured perils - under insurance.

### **UNIT-V**

Deposit and Credit Insurance - Nature, terms and Conditions, claim, recovery etc public liability insurance - emergency risk insurance structure and power, functions of General Insurance Corporation of India - Deposit Insurance and credit Guarantee Corporation.

### **Reference Books**

1. Insurance Principles and Practices M.N.Mishra
2. Principles and Practices of Insurance Kothari & Bahl
3. Principles and Practices of Insurance G.S.Panda
4. Elements of Business Law N.D.Kapoor
5. Principles and Practices of Insurance P.Periyasamy

### **Skill Based Subject – 3 BUSINESS ETHICS**

**Goal:** To make the students to understand about the ethic prevailing in the business

**Objectives:** On successful completion of this course, the students should have a thorough knowledge on business ethical concepts

#### **UNIT I**

**Business** ethics; Definition & nature, Characteristics of ethical problems in management  
Ethical theories; Causes of unethical behaviour; Ethical abuses; Work ethic

#### **UNIT - II**

Management of Ethics - Ethics analysis [ Hosmer model ]; Steps/ considerations in resolving ethical dilemma; Ethics in practice - professional ethics for functional managers - Comparative ethical behaviour of managers - Code of ethics - Competitiveness, organizational size, profitability and ethics - Cost of ethics in Corporate ethics evaluation.

#### **UNIT – III**

Social Responsibility of Business - Big Business and society Business and ecological environmental issues in the Indian context.

#### **UNIT IV**

Ethics, Culture and values: importance of culture in organisations - Indian ethics and value systems - Model of management on the Indian social political environment - Indian heritage in production and consumption.

#### **UNIT V**

Business ethics - Relevance of values in management - Holistic approach for managers in decision making - Ethical management - Role of organisational culture in ethics - structure of ethics management - ethics committee

#### **Reference Books**

1. “The Ethics of Management” by Larue Tone Hosmer, Richard D. Irwin Inc.
2. “Management Ethics - integrity at work’ by Joseph A. Petrick and John F. Quinn, Response Books: New Delhi.
3. “Ethics in Management” by S.A. Sherlekar, Himalaya Publishing House.
4. “Business Ethics” by W.H. Shaw.

## SEMESTER - VI

### MANAGEMENT ACCOUNTING

**Goals:** To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making

**Objectives:** After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

#### Unit – I

Management Accounting – Meaning – Objective and Scope – Functions – Tools and Technique – Relationship between Management Accounting, Cost Accounting and Financial Accounting

#### Unit – II

Financial statement analysis – Comparative statement – Common Size Statement – Trend analysis – Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of balance sheet.

#### Unit – III

Capital budgeting – Methods of Capital budgeting – Working Capital – Concept – Working capital requirements and Computation – Cash flow statement – Fund flow statement

#### Unit – IV

Marginal Costing – Absorption costing - Break even analysis – Managerial applications of marginal costing – CVP analysis

#### Unit – V

Budgeting – Budgetary control – Importance – Classification of Budgets –Preparation of Master budget, Cash budget, Sales budget, Purchase budget, Material budget, Flexible budget and Zero Base Budget.

**NOTE:** Distribution of Marks: 20% Theory and Problems 80%

#### Books for Reference:

1. “ Management Accounting”, **Dr.A.Murthy & Dr.S.Gurusamy.** Tata McGraw-Hill New Delhi, 2009
2. “Management Accounting”, **Dr. S.N Maheswari.** Sultan Chand & Sons New Delhi, 2004.
3. “ Cost and Management Accounting”, **S.P. Jain and KL Narang,** Kalyani Publishers, New Delhi.
4. “ Management Accounting”, **Sharma and S.K Gupta,** Kalyani Publishers, New Delhi, 2006

## **COMPUTER APPLICATIONS PRACTICALS – II**

### **I - MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of Appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions If any. Perform queries for different categories.
2. Create mailing labels for student database which should include at least three  
Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and Create an invoice in form design view. 4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

### **I – TALLY AND INTERNET**

- 1 . Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)  
a) FIFO b) LIFO c) Simple Average Method d)Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

### PROJECT WORK GUIDELINES

1)A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2)CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	15 Marks
Second Review	15 Marks
Work Diary	10 Marks
	<hr/>
	40Marks

3)End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner	60 Marks
Internal Examiner	60 Marks
Viva-Voce Examination	40 Marks
(Jointly given by the external and internal examiner)	<hr/>
	160 Marks



## **Skill Based Subject – 4**

### **INDIRECT TAXES**

**Goals:** To familiarize the students with the major in.

**Objectives:** On successful completion of this course, the student should be well versed in the prevailing act.

#### **UNIT- I**

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

#### **UNIT-II**

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labelling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration

#### **UNIT-III**

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers – Rates Input and Output Tax – Penalties – Filing of Return – Service Tax Registration and Rates input and output – Tax penalties and Filings and Returns.

#### **UNIT-IV**

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

#### **UNIT-V**

Central Sales Tax Act 1956 - Objectives of the CST– Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

#### **Reference Books**

1. “Indirect Taxes”, V.S.Datey, Taxmann Publications (P) Ltd., New Delhi 2002
2. “Indirect Taxation”, Balachandran, Sultan Chand &Co., New Delhi2006.

R.L.Gupta V.K.Gupta, “Indirect Tax

## **ELECTIVE – I –A-- BUSINESS RESEARCH METHODS**

### **UNIT – I**

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research process – Identification, Selection and formulation of research problems- Setting objectives – literature review - Hypothesis – Research design.

### **UNIT – II**

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection- Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

### **UNIT – III**

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Interpretations and report writing– Types and contents and style of reports – Steps in drafting reports.

### **UNIT – IV**

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Path analysis – Auto correlation – Regression models – OLS ordinary least square methods – Multiple regressions.

### **UNIT – V**

Test of significance – ‘t’ Test - large sample and ‘f’ Test, test of significance for attributes, analysis of variants – Business forecasting – Exponential smoothing – Chi-square test and ANOVA test.

**Note:** The question paper shall cover 100 % theory only.

### **BOOKS FOR REFERENCE:**

1. Business Research Methods - Emory
2. Business Research Methods - Rummel & Ballaine
3. Statistical Methods - S.P. Gupta
4. Research Methodology - Kothari

## **ELECTIVE- I – B- PRINCIPLES OF AUDITING**

**Goals :** To familiarize the students with the principles of Auditing

**Objectives :** On successful completion of this course, the students should be well versed in the fundamental concepts of Auditing

### **UNIT – I**

Introduction – definition of audit – objectives of audit – classification of audit – internal audit – periodical audit – continuous audit – interim audit – balance sheet audit – internal check – internal control – procedure of audit – audit programme – test check.

### **UNIT – II**

Vouching of cash transactions, trading transactions personal and impersonal ledgers – valuation and verification of assets and liabilities.

### **UNIT – III**

Depreciation - Meaning – Causes – Methods – Auditors duties regarding depreciation – Reserves – Classification of reserves – Secret reserves – Auditors duties regarding secret reserves.

### **UNIT – IV**

Audit of limited companies – share capital audit – share transfer audit – appointment, Qualification rights and liabilities of company auditors – audit reports.

### **UNIT – V**

Divisible profits and Dividends – Investigations – Audit of computerized Accounting.

### **Text Books Recommended:**

1. Practical Auditing by Spicer and Pegler.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.Sundara Balu – S.Chand & Co.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalayani Publishers.
5. Auditing by Dinker pagare – Sultan Chand & Sons.

## **ELECTIVE – I- C- BUSINESS FINANCE**

Goals : To enable the students to know the intricacies of Business Finance.

Objectives: On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

### **Unit – I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance - Traditional and Modern Concepts.

### **Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

### **Unit – III**

Capitalization - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalization – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

### **Unit – IV**

Capital Structure – Theories of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

### **Unit – V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

### **Reference Books**

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

## **ELECTIVE – II – A – LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**Objectives:** To create awareness about the supply chain activities taken in order to deliver the goods

### **Unit - I**

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory

### **Unit - II**

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management – Routing - Transportation Management - Some Commercial Aspects in Distribution Management – Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century

### **Unit - III**

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain.

### **Unit - IV**

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement- Systems and Values of Supply Chain

### **Unit - V**

Aligning the Supply Chain with Business Strategy - SCOR Model – Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies - Certifications

### **Reference Book:**

- 1., Logistics and Supply Chain Management - G Raghuram & N Rangaraj Cases and Concepts. Mac Millan.
2. Logistics & Supply Chain Management: Martin Christopher, Creating Value-Adding Networks, FT Press.
3. Supply Chain Management: Janat Shah, Text and Cases, 1st Edition, Pearson. Text Book: D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st Edition

## **ELECTIVE – II – B - BRAND MANAGEMENT**

**Goals:** To teach the importance of brand and its impacts among the customers

**Objective :** On the successful completion of the course, the students can establish their own branding

**UNIT–I:** Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brand – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

**UNIT–II:** Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

**UNIT–III:** Branding impact on buyers – competitors, Brand loyalty – loyalty programmes –brand equity – role of brand manager – Interrelations with manufacturing, marketing, finance, purchase and R & D – brand audit.

### **UNIT --IV**

Planning and implementing brand marketing programs- choosing brand elements to build brand equity - options and tactics for brand elements - designing marketing programs to build brand equity - product strategy- pricing strategy - channel strategy- Integrating marketing communications - leveraging secondary brand knowledge.

### **UNIT–V:**

Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. Designing and implementing branding strategies.

### **Reference Books**

1. “Strategic brand Management”, Kevin Lane Keller, Person Education, New Delhi, 2003.
2. Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
3. “Strategic brand Management”, Jean Noel, Kapferer, The Free Press, New York, 1992.
4. Branding in Asia, Paul Tmeporal, John Wiley & sons (P) Ltd., New York, 2000.
5. “Managing Indian Brands”, S.Ramesh Kumar, Vikas publishing House (P) Ltd., New Delhi, 2002.
6. Brandex, Biztantra, Jagdeep Kapoor, New Delhi, 2005

## **ELECTIVE – II – C - MICRO FINANCE**

### **UNIT-I**

Microfinance :meaning and definition, concept of Micro finance and Rural poverty .Evolution and character of microfinance in India. : Present and Future.

### **UNIT-II**

Some Innovative and Creative Microfinance Models. Legal and regulatory framework. Major Micro Finance Institutions.(MFIs).SHG; Monitoring and Evaluation Findings. Emerging issues.

### **UNIT-III**

Impact assessments and Social Assessments of MFIs; Loan Disbursement and repayment. Risk Management in Microfinance, Delinquency management in microfinance, Operational aspects of microfinance. Micro finance and sustainability -Microfinance as a Tool for Development.

Reasons for establishment of Regional Rural Banks (RRBs), Meaning – Objectives - Organization and Management - Functions of - Progress - performance and problems - Difference between and Commercial banks.

### **UNIT-IV**

Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, different intermediaries credit cooperative sector;

### **UNIT-V**

Regulatory framework of MFIs in Reserve Bank of India and its policy and functions in Rural Banking - National Bank for Agriculture and Rural Development (NABARD) and its role in RuralDevelopment. Financial Inclusion. Priority sector lending.

### **Reference Books**

1. Micro finance-prospective and operation-Macmillan India-IIBF
2. Micro finance in India-P Arunachalam-Serials publications
3. Micro finance and Rural development in India-B P Nanda,S k Dash,J Rath

### **ELECTIVE – III – A- HUMAN RESOURCE MANAGEMENT**

#### **UNIT - I**

Personnel Management - meaning, nature, scope and objective– Functions of Personnel Department- Personnel Policies and Procedures.-Theories X & Y – Organization structure.

#### **UNIT – II**

Human resource planning – Job analysis – Role analysis – Selection and Recruitment– Testing – Interview – Placement training – Promotion - Performance appraisal. Job evaluation and merit rating – Job satisfaction and morale (theories of motivations).

#### **UNIT - III**

Job evaluation and merit rating -Human behavior process – Perception learning – Motivational and personality Development- Definition of learning – Learning theories -Human relations - approaches to good human relations - Punishment.

#### **UNIT - IV**

Discipline – Meaning - Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance – Grievance Redressed Procedure.

#### **UNIT – V**

Industrial relations - Trade unionism - Grievance handling -Organization conflict – conflict in organizational behaviors – Individual aspect of conflict – Organizational conflict – Management of conflict – Leadership – Leadership theories.

#### **BOOKS FOR REFERENCE**

1. Management of Human Resources - P.C.Dinuvedi :
2. Organizational behaviours - Fred Luthans :
3. Personnel Management and Industrial Relations - Memoria
4. Human Resource Management - VSP. Rao
5. "Human Resource Management", Gary Dessler, Seventh edition, Prentice-Hall of India P.Ltd., Pearson.



## **ELECTIVE – III – B- INDIAN STOCK MARKETS**

### **UNIT I**

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings-Trading of Securities.

### **UNIT II**

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

### **UNIT III**

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Listing conditions of BSE and NSE – Delisting – Insider Trading – Speculation- Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.

### **UNIT IV**

SEBI-Functions and working - SEBI measures for primary market and secondary market

### **UNIT V**

Internet Stock Trading-Meaning and features-Current Scenario- Different trading systems - Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures – DEMAT and Trading Accounts

## **BOOKS FOR REFERENCE**

- 1.Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
- 2.Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
- 3.Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
- 4.Financial Institutions and Markets : L.M.Bhole, Tata McGraw – Hill Publishing

## **ELECTIVE – III – C- INTERNATIONAL BUSINESS**

### **Unit I**

Meaning and features of International Business Management, Globalization forces – Meaning, dimensions and stages in Globalization – Globalization Boon or bane – Introduction to theories of International Trade by Adam Smith, Ricardo and Ohlin & Heckler – Trading Environment of International Trade- Tariff and Non-Tariff Barriers – Trade blocks.

### **Unit II**

International Financial Management – Balance of Trade and Balance of Payment – International Monetary fund., Asian Development Bank, World Bank, Introduction to Export and Import finance, methods of Payment in International Trade, International Financial Instruments.

### **Unit III**

Bilateral and Multilateral Trade Laws – World Trade Organization (WTO), different rounds, IPR, TRIPS, TRIMS, GATS, Ministerial Conferences, SAARC.

### **Unit IV**

Foreign Direct Investment and Financial Institutional Investments.

### **Unit V**

SEZ – Introduction- Types of economic zones, Meaning and Nature of SEZ – Mechanism of setting of SEZ, opposition to SEZ.

### **Text Books Recommended:**

- 1) International business environment – sandarac and black
- 2) International business environment – ballad and raju
- 3) International financial management – p.g. apte
- 4) International business – Francis cherunilam
- 5) International business – rao and rangachari