

(For the students admitted during the academic year 2013-2014 and onwards)

**SCHEME OF EXAMINATIONS – CBCS Pattern**

PART	Study Components	Ins. Hrs / Week	Examination				Credit
			Dur. Hrs	CIA	ESE	Total Marks	
<b>SEMESTER-I</b>							
I	LANGUAGE-I	6	3	25	75	100	4
II	ENGLISH-I	6	3	25	75	100	4
III	<b>Core I</b> – Management Process	5	3	25	75	100	4
III	<b>Core II</b> – Financial Accounting	5	3	25	75	100	4
III	<b>Allied-I:</b> Mathematics for Management	6	3	25	75	100	4
IV	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	<b>Core III</b> – Introduction to Information Technology	3	3	25	75	100	4
III	<b>Core IV</b> - PC Software(MS Office)- Practical	3	3	40	60	100	2
III	<b>Core V</b> – Managerial Economics	5	3	25	75	100	4
III	<b>Allied-II</b> : Operations Research for Management	5	3	25	75	100	3
IV	<b>Value Education</b> – Human Rights *	2	3	-	50	50	2
<b>SEMESTER-III</b>							
III	<b>Core VI</b> – Executive Business Communication	4	3	25	75	100	4
III	<b>Core VII</b> – Organizational Behaviour	5	3	25	75	100	4
III	<b>Core VIII</b> - Marketing Management	4	3	25	75	100	4
III	<b>Core IX</b> – Tally – Theory	3	3	25	75	100	4
III	<b>Core X</b> – Tally- Practical	3	3	40	60	100	2
III	<b>Allied III:</b> Taxation Law and Practice	5	3	25	75	100	3
IV	<b>Skill based Subject : 1</b> Retail Management	4	3	25	75	100	2
IV	Tamil ** / Advanced Tamil ** (OR) Non-major elective - I Yoga for Human Excellence*/ Women’s Rights */ Constitution of India*/Communicative English *	2	3	-	50	50	2
<b>SEMESTER-IV</b>							
III	<b>Core XI</b> - Human Resource Management	5	3	25	75	100	4
III	<b>Core XII</b> - Financial Management	5	3	25	75	100	4
III	<b>Core XIII</b> - Production and Materials Management	5	3	25	75	100	4
III	<b>Core XIV</b> - Internet Web Page Design Programming	3	3	25	75	100	4
III	<b>Core XV</b> - Internet Web Page Design Programming -Practical	3	3	40	60	100	2
III	INDUSTRIAL REPORT @	3	3	75	25	100	3
IV	<b>Skill Based Subject : 2</b> Consumer Behavior	4	3	25	75	100	2
IV	Tamil ** / Advanced Tamil ** (OR) Non-major elective - II General Awareness */Communicative English *	2	3	-	50	50	2

SEMESTER-V							
III	Core XVI – Cost & Management Accounting	6	3	25	75	100	4
III	Core XVII –Research Methods for Management	5	3	25	75	100	4
III	Core XVIII -RDBMS & Oracle Programming	3	3	25	75	100	4
III	Core XIX – RDBMS & Oracle Programming -Practical	3	3	40	60	100	2
III	Core XX-Advertising & Sales Promotion	4	3	25	75	100	4
III	ELECTIVE-I	4	3	25	75	100	3
IV	PLACEMENT TRAINING ☆	2	-	-	-	-	-
IV	Skill Based Subject : 3 Merchandising Management	3	3	25	75	100	2
SEMESTER-VI							
III	Core XXI - Entrepreneurship & Project Management	5	3	25	75	100	4
III	Core XXII - Enterprise Resource Planning	4	3	25	75	100	4
III	Core XXIII -Legal Environment of Business	5	3	25	75	100	3
III	ELECTIVE-II	5	3	25	75	100	3
III	ELECTIVE-III	5	3	25	75	100	3
IV	PROJECT REPORT	4	3	75	25	100	3
IV	PLACEMENT TRAINING ☆	2	-	-	-	-	-
V	EXTENSION ACTIVITY **	-	-	50	-	50	2
<b>TOTAL</b>		-	-	-	-	<b>4050</b>	<b>140</b>

All Theory Papers Internal 25 Marks, External 75 Marks & All Practical Papers Internal 40 marks, External 60 marks

**Note**

\*No Internal Examinations only External Examinations

\*\*No External Examinations only Internal Examinations

☆ No External & Internals Examinations

@ Vocational Industrial Training: Internal - 75 Marks; Viva-voce (External) -25 Marks

Project Report: Internal - 75 Marks; Viva-voce (External) - 25 Marks

**List of Elective Papers**

<b>Elective-I</b>	<b>A</b>	Strategic Management
	<b>B</b>	Industrial Relations and Labour Laws
	<b>C</b>	Performance Management
<b>Elective-II</b>	<b>A</b>	Insurance Principles and Practice
	<b>B</b>	Financial Services
	<b>C</b>	Portfolio Analysis and Management
<b>Elective-III</b>	<b>A</b>	Systems Analysis and Design
	<b>B</b>	Software Design Technique
	<b>C</b>	E -Commerce

## **MANAGEMENT PROCESS**

**Goal** : To enable the students to learn principles, concepts and functions of Management.

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

- The nature and types of Business Organizations
- Principles & functions of Management
- Process of Decision Making
- Modern trends in Management Process

### **UNIT –I**

Business - meaning -business and profession, requirements of a successful business- Organisation - meaning - importance of business organisation. Forms of business Organisation-Sole traders, partnership, Joint Hindu family firm - Joint Stock Companies - Cooperative Organisations - Public Utilities and Public Enterprises.

### **UNIT –II**

Nature and Scope of Management process – Definitions of Management –Management: a science or an art? - Scientific Management - Managerial functions and roles – The evolution of Management Theory.

### **UNIT –III**

Planning: meaning and purpose of planning - steps in planning - types of planning. Objectives and Policies - Decision making: Process of Decision making - types of Decisions.

### **UNIT –IV**

Organizing: Types of organisation - Organizational structure - span of control – use of staff units and committees. Delegation: Delegation and centralization Staffing: Sources of recruitment - Selection process - training.

### **UNIT – V**

Directing: Nature and purpose of Directing. Controlling: Need for co-ordination - meaning and importance of controls - control process - Budgetary and Non-Budgetary controls - Modern trends in Management Process - Case studies.

### **REFERENCE BOOKS**

1. Business Organisation - Bhushan Y.K
2. Principles of Management - L.M. Prasad
3. Business Management - Dinkar Pagare
4. Principles of Business organisation and Management - P.N. REDDY

## **FINANCIAL ACCOUNTING**

**Goal** : To enable the students to acquire knowledge of Accounting principles and practice

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

- The basic accounting concepts
- Double entry book keeping system and various books of accounts
- Preparation of final accounts, etc.

### **UNIT - I**

Basic Accounting concepts - Kinds of Accounts -Double Entry Book Keeping – Rules of Double Entry System – Preparation of Journal and Ledger Accounts- problems - Subsidiary books - cash book – types of cash book - problems - purchase book - sales book - sales return and purchase return books.

### **UNIT - II**

Trial balance - Errors – types of errors - Rectification of errors – problems – Bank reconciliation statement – problems.

### **UNIT - III**

Manufacturing - Trading - Profit & Loss Account - Balance sheet. – Problems with simple adjustments.

### **UNIT - IV**

Accounting for non-trading institutions-Income & Expenditure Account- Receipts and Payment Accounts and Balance sheet - Accounting for depreciation – methods of depreciation – problems (straight line method and written down value method only)

### **UNIT - V**

Preparation of accounts from incomplete records.

(Theory and problems may be in the ratio of 20% and 80%respectively)

### **REFERENCE BOOKS**

- 1.Grewal, T.S. : Double Entry Book Keeping
2. Jain and Narang : Advanced Accountancy.
3. Shukla and Grewal : Advanced Accountancy.
4. Gupta and Radhaswamy : Advanced Accountancy.
5. Gupta R.L. : Advanced Accountancy.

### **MATHEMATICS FOR MANAGEMENT- I**

**Goal** : To enable the students to acquire knowledge of mathematics & statistics and their use in business decision making.

**Objective** : On successful completion of this course, the students should have understood -Set operations, matrix and Mathematics of Finance- Statistical tools and their applications

#### **UNIT - I**

Sets and set operation - Venn Diagrams - Elements of Co-ordinate system. Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order- solving system of simultaneous linear equations.

#### **UNIT-II**

Mathematics of Finance and series simple and compound interest - Arithmetic progression -Geometric progression (Simple problems only).

#### **UNIT-III**

Meaning and Definitions of Statistics - Scope and Limitations. Statistical enquiries - Scope of the problem - Methods to be employed types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

#### **UNIT-IV**

Measures of Central tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations - Skewness and Kurtosis Lorenz curve, Simple Correlation - Scatter diagram - Karl Pearson's Co-efficient of correlation – Rank correlation - Regression lines.

#### **UNIT-V**

Analysis of Time Series: Methods of Measuring - Trend and Seasonal variations – Index number – Unweighted indices - Consumers price and cost of living indices.

**\* Questions in theory and problems carry 30% and 70% marks respectively**

#### **REFERENCE BOOKS**

1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
2. Gupta S.P. - Statistical Methods
3. Navaneethan P. - Business Mathematics
4. Statistics - R.S.N. Pillai, M Bhagavathi
5. P.R. Vittal - Business Mathematics and Statistics

**SEMESTER II**  
**INTRODUCTION TO INFORMATION TECHNOLOGY**

**Goal** : To enable the students to learn of basics of Computer and its uses in Business.

**Objective** : On Successful completion of this course, the students should have

1. Understood the types and components of the Computer System
2. Usage of Computer System/Hardware and Software
3. To learn to use Information Technology to gain competitive advantage in Business

**Unit 1:**

Introduction to Computers – Role of the Computer – Importance of Computers in Business – Data and Information – Five Generations of Modern Compute - Types of Computers – Classification of Digital Computers : Micro Computers (Personal Computers, Workstations, Portable Computers )- Mini Computers- mainframe Computers – Supercomputers-Network Computers

**Unit 2:**

Components of Computer – Input, Output and storage devices – Memory Units –Primary and Secondary memory - Hardware and Software of a Computer- Computer Languages – Machine Language – Assembly Language – High level Language

**Unit 3:**

Operating Systems – Functions of an OS - Classification of Operating system (Multi user – Multiprocessing- Multitasking- Multithreading – Real time) Dos – Windows – Unix – Windows NT – Windows 198- Introduction to software development : Defining the problem – Program design – Coding – Testing the Program – Documenting the program – Maintaining the Program

**Unit 4:**

Telecommunication Networks: Introduction - LAN - WAN-MAN- Internet – Intranet – WWW, HTTP – Email and its uses. Computer Security – Types of computer Crimes – viruses – Various security software.

**Unit 5:**

Computers and Management: E-Business – Decision support systems – Online Analytical Processing (OLAP) – Web Advertising – Transaction Processing – Expert Systems.

**Text Book(s):**

- 1 . Introduction to Computers - Alexis and Mathew Leon, Vikas Publishing House Pvt Limited, New Delhi, Paperback version

**Reference Book(s):**

1. Introduction to Information Technology – Peter Norton (VI Edition) Tata McGraw Hill Publication
2. Information Technology for management – Henry C Lucas, 7th Edition, McGraw Hill Publication

**PC SOFTWARE (MS OFFICE)- PRACTICAL**

**MS Word**

1. Prepare a Newsletter for your class(using Text, Images, Margins, bullets & Numbering, use alignments and various font size, colors)
2. Prepare a job application letter enclosing your bio-data
3. Write a letter to various newspapers using Mail – Merge Concept
4. Prepare a document containing 2 pages about your college(use header, Footer, hyperlink and table)
5. Demonstrate OLE concept by linking an excel worksheet into a work document.

**MS Excel**

6. Prepare Student Personal and academic details using spreadsheet.
7. Calculate the Total and average marks of the student using Formulas.
8. Use Charts for illustrating the overall class performance.
9. An excel worksheet contains monthly sales details of five companies comparing using bar chart.

**MS Access**

10. Simple commands perform sorting on name, place and pin code of students database and Address printing using label format.
11. Pay roll processing
12. Inventory control
13. Screen designing for Data entry

**MS Power Point**

14. Prepare a PowerPoint presentation for your class (at least 5 slides – Import images, use different slide designs)
15. Draw an organization chart with minimum three hierarchical levels for a college.
16. Insert an excel chart into a power point slide.



### **MANAGERIAL ECONOMICS**

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

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

The objectives of business firms

Factors of production and BEP Analysis

Types of competitions and Price Administration

Government measures to control monopoly

#### **Unit 1:**

Meaning, Nature and Scope of Business Economics - Basic Economic Problems - Market forces in solving economic problems- Objectives of business firms - Profit Maximisation - Social responsibilities - Demand analysis - Law of Demand - Types of Demand.

#### **Unit 2:**

Concept and Law of supply - Production function - Factors of production - Laws of diminishing returns and Law of variable proportions. Cost and Revenue Curves - Break - even- point analysis.

#### **Unit 3:**

Market structure and prices - Pricing under perfect Competition - Pricing under Monopoly – Price discrimination - Pricing under Monopolistic competition - Oligopoly.

#### **Unit 4:**

Pricing under factors of production; wages - Marginal productivity theory - Interest - Keyne's Liquidity preference theory – Theories of Profit - Dynamic theory of Profit - Risk Theory - Uncertainty theory.

#### **Unit 5:**

Government and Business - Performance of public enterprises in India - Price policy in public utilities - MRTP Act - National Income - Business cycle - inflation and deflation - balance of payments - Monetary and Fiscal Policies.

#### **TEXT BOOK:**

1. Sankaran - Business Economics, Margham Publications, 4<sup>th</sup>-Edition

#### **REFERENCE BOOK(s):**

1. Rangarajan – Principles of Macro economics, Tata McGraw Hill
2. Athmananad .R Managerial economics, Excel, 2002, New Delhi.

### **SEMESTER III**

#### **EXECUTIVE BUSINESS COMMUNICATION**

**Goal** : To enable the students to learn nuances of good communication

**Objective** : Develop skills of effective communication - both written and oral.

Help students to acquaint with application of communication skills in the business world.

**Unit 1:**

Meaning and Definition - Process - Functions - Objectives - Importance of Business Communication - Essentials of business Communication - Methods - Communication barriers - Overcoming communication barrier

**Unit 2:**

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters – Drafting of business letters – Bank Correspondence - Tenders – Letter to the Editor.

**Unit 3:**

Offers & Quotations – Orders (Execution & Cancellation). Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up- Sales letters - Circular letter

**Unit 4:**

Application for appointment –reference and appointment orders –Correspondence of Company Secretary with share holders and directors : Notices, Agenda and Minutes of the Meetings – Memos – Circulars – Explanations to superio

**Unit 5:**

Report writing – individuals- Committees - annual report - Oral communication - Techniques of effective speech - Group Discussion - Presentation and Interviews - Communication media.

**TEXT BOOK:**

1. Rajendra Pal Korahill, "Essentials of Business Communication", Sultan Chand & Sons, New Delhi, 2006.

**REFERENCE BOOKS:**

2. Ramesh, MS, & C. C Pattanshetti, "Business Communication", R.Chand&Co, New Delhi, 2003.
3. Rodriquez M V, "Effective Business Communication Concept" Vikas Publishing Company ,2003.

## **ORGANIZATIONAL BEHAVIOUR**

**Goal** : To enable the students to acquire knowledge of organizational behaviour

**Objective:** To familiarize the students with the basic concepts of the organizational behavior and to enhance their understanding of the interaction between the individuals and the organizations

### **Unit 1:**

Importance and scope of organizational behaviour – Individual differences - Intelligence tests - Measurement of intelligence - Personality tests - nature, types and uses. Hawthorne Experiment - importance - Group Dynamics – Cohesiveness

### **Unit 2:**

Perception - Factors affecting perception - Motivation - theories - financial and non-financial motivation - techniques of motivation - Transactional Analysis - Brain storming.

### **Unit 3:**

Job satisfaction - meaning – factors, Morale - importance - Employee attitude and behaviour and their significance to employee productivity - Job enrichment - job enlargement.

### **Unit 4:**

Conflict - Types of Conflict – Resolution of conflict - Sociometry - Group norms – supervision - style - Training for supervisor Leadership - types - theories – Trait, Managerial Grid, Fidler's - contingency

### **Unit 5:**

Stress management—meaning, types of stress- consequences of work stress. Counseling -meaning - Importance of counselor - types of counseling - merits of counseling.

### **TEXT BOOK**

1. K. Aswathappa- Organizational Behaviour, Himalaya Publishing House – 6<sup>TH</sup> Edition

### **REFERENCE BOOKS**

1. Keith Davis - Human Behaviour at Work, McGraw-Hill Higher Education – 11<sup>th</sup> Edition
2. L.M. Prasad - Organizational Behaviour, Sultan Chand , 3<sup>rd</sup> Edition,

## **MARKETING MANAGEMENT**

**Goal** : To provide the students with a basic understanding of marketing issues related to the external Environment and acquire knowledge of the Principle of marketing management.

**Objective** : On Successful completion of this course, the students should have understood principles of Marketing Management, Market Segmentation, Product Life Cycle, Pricing, Branding, Service Marketing etc

### **UNIT -1:**

Marketing - Definition- Marketing management- Various concepts in marketing- Classification of Marketing - Functions of marketing-Marketing environment: various environmental factors effecting marketing functions- Market structure- Importance of marketing in developing countries- Marketing Information system

### **UNIT-2:**

Buyer behavior: buying motives-various factors influencing buyer behavior-stages in buying decision process-market segmentation: bases for segmentation-market targeting-differentiating and positioning the marketing offer-various positioning strategies- channels of distribution.

### **UNIT-3:**

Marketing Mix- The product-marketing characteristics-consumer goods-industrial goods-production policy- product life cycle (PLC)-strategies in various stages-product mix-product line-modification and elimination-new product development: various stages in new product development-consumer adoption process-Reasons for failures of New products.

### **UNIT -4:**

Pricing: definition-objectives-pricing policies-factors influencing pricing decisions-multiproduct pricing-adapting the price- competitors action to price changes-marketing channels-definitions-types-channel selection-problems in Selection of channel- Management of physical distribution-Marketing risks

### **UNIT-5:**

Branding Decisions: brand – Brand image - Brand identity – Brand Personality – Brand Loyalty – Brand Equity. Marketing control -Tools and techniques - Modern concept in marketing- Service Marketing- Definition-features - importance.

### **TEXT BOOK:**

1. Marketing Management.- Philip Kotler- Kevin Lane Kella - 14<sup>th</sup> edition

### **REFERENCE BOOKS:**

1. Marketing Management. RajanSaxena- Tata Mc Graw Hill – New Delhi- 4th Edition
2. Marketing Management - V. S Ramaswamy & S. Namakumari- Mcmillan India Limited – New Delhi- 3<sup>rd</sup> Edition-

## **TALLY**

**Goal** : To enable the students to acquire knowledge of Accounting practice in Tally.

**Objective** : On successful completion of this course, the students should get familiar with the Advantages of Tally including Multilingual Capabilities, Remote Access, Security Features and Tally.NET, VAT, CST, TDS and Service Tax.

### **Unit 1:**

Introduction to Tally: Features of Tally, Growth of Tally.ERP 9, Advantages and Salient Features of Tally.ERP 9, Security Control in Tally.ERP 9 , Basis of Accounting in Tally, Rules of Accounting in tally.

### **Unit 2:**

Getting Functional with Tally, Creation, Alteration & Deletion of Company in Tally -Ledgers and Groups Creations: Creation, Alteration & Deletion in Single and Multiple Mode - Recording Transaction

### **Unit 3:**

Cost Centers: Creation, Alteration and view reports-Creation of Vouchers Types-Ledgers and Group Creation-Inventory: Stock Item, Stock Group, Stock Category, Unit of Measure.

### **Unit 4:**

VAT/CST Report generation-Cheque Printing and BRS Interest Calculation: Simple mode Interest Calculation: Advance Mode, Activation, view report - Creation of Voucher class under sales, purchase, payment Printing Reports

### **Unit 5:**

Track additional cost of purchase Bill of Materials Inventory Voucher, Reorder levels TDS and Service Tax Security Control, Tally Audit

### **Text Book:**

1. Implementing Tally 9.ERP , A.K & K.K Nandhani, BPB Publications
2. Tally. ERP 9 in Simple Steps by Kogent Learning Solutions Inc. (23 June 2010)

### **Reference Book:**

1. Computer Accounting with Tally 7.2 Publication - Firewall Media, New Delhi
2. Tally . Erp 9 ,Vishnu P Singh, Computech Publications Limited
3. Business Accounting Tally 9 ,Vishnu Priya Singh & Computech Publication LTD (2008)
4. S2i Vector E-Learning Education,(Karthik MD), S.Venkadesan, S.Sabareesan, MBA Students.

### TALLY PRACTICAL

1. Create a company With VAT options.

2. Create Single ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	

John & Co. a/c (purchased goods from this company), Ram agency a/c (sold goods to this Company).

3. Create Multiple Ledgers under appropriate predefined groups

	₹
Started Business with	2, 50,000
Purchase machinery on credit from Ramesh	50,000
Bought Furniture for cash	25,000
Sold goods to Anand	22,500
Goods returned by Anand	2,500
Bought goods for cash	25,000
Goods sold for cash	50,000
Cash Received from Anand	10,000
Paid Advertisement	5,000
Cash paid to Ramesh	20,000
Cash withdrawn from Bank	50,000
Cash withdrawn for personal use	6,250
Paid Salary	15,000
Paid Rent	2500

**4. Create Vouchers for the following:**

	₹
Sold goods to Selvam on credit	1,700
Paid wages	85
Received Commission	70
Sold goods to Kannan for cash	200
Cash Sales	500
Received 5 Chairs form Godrej & Co @	45 per Chair
Paid Godrej & Co cash for 5 chairs	
Paid Rent	250
Bought goods for Cash From Somu for	1,700

**5. The following balances are extracted from the books of Kautilya & Co, on 31st march 2012. You are required to make the necessary closing entries and prepare Trading and Profit & Loss a/c and Balance sheet as on that date:**

	₹		₹
Opening stock	2,250	Bills Receivable	500
Purchase	25,000	Sales	19,500
Wages	1500	Bills Payable	1,400
Insurance	9,825	Creditors	550
Capital	15,000	Sundry debtors	8,950
Carriage inwards	725	Carriage outwards	400
Commission (Dr)	350	Interest on capital	400
Stationery	650	Return inwards	225
Commission (Cr)	250	Return outwards	200
Trade Expenses	500	Office Expenses	100
Cash in hand	2,375	Cash at Bank	250
Rent & Taxes	550	Closing Stock	12,500

**6. The Following are the balances of Dinesh on 31Dec 1996:**

	₹
Opening Stock	6,200
Buildings	34,000
Furniture	2,000
Purchases	42,400
Salaries	4,400
Rent	1,200
Misc. Expenses	1,000

Wages	10,400
Carriage on sales	1,600

	₹
Sales	82,920
Capital	24,000
Bank Loan	6,000
Sundry Creditors	9,840
Return Outward	840
Interest	260
Dividend	220
Stationery	520
Freight on purchase	1,120
Repairs	1,800
Bad debts	240
Return Inward	2,040

Value of Stock on 31.12.96 was ₹ 5, 960. Prepare Profit& Loss A/c and Balance Sheet.

7. Enter the following details comment upon the short-term solvency position of the company:

	₹
Working capital	205,60,492
Cash	14,500
Bank	18,500
Debtors	5,18,260
Creditors	4,29,337
Sales	5,15,252
Purchases	4,33,310
Stock	1,25,982
Net profit...?	



8. Find out the Quick Ratio from the following Balance Sheet

	₹		₹
Preference Share Capital	2,00,000	Goodwill	20,000
Equity Share Capital	3,00,000	Plant & Machinery	1,70,000
Reserves & Surplus	50,000	Land & Buildings	2,30,000
Sundry Creditors	40,000	Sundry Debtors	50,000
Bills Payable	20,000	Stock	30,000
Outstanding Expenses	5,000	Cash in hand	40,000
Cash at Bank	30,000	Bills Receivables	45,000
	<b>6,15,000</b>		<b>6,15,000</b>

9. Mr. Ramesh book shows the following balances. Prepare Profit & Loss a/c and Balance sheet as on 31 December

	₹		₹
Stock	15,000	Sundry creditors	2,000
Purchases	13,000	Furniture	1,000
Sales	30,000	Capital	25,000
Carriage inwards	200	Postage & Telegram	750
Salaries	5,000	Interest paid	550
Printing & stationary	800	Machinery	3,000
Drawings	1,700	Cash	500
Sundry Debtors	18,000	Loan	3,000
		Closing Stock	14,000

10. From the following Details of Ram, Prepare Trading & Profit & Loss A/c for the year ended 31st December as that date. Consider the adjustments shown below.

	₹		₹
Purchases	4,20,000	Telephone	1,200
Sales	4,80,000	Furniture & Fittings	48,000
Sales Returns	6000	Van	36,000
Purchases Returns	7740	Debtors	11,760
Stock at 1st January	1,20,000	Creditors	840
Provision for Bad Debts on 1st Jan	960	Bad Debts	240
Rates	7,200	Capital	214,800
Advertisement	5,000	Cash at Bank	3,600
Sundry Income	5,000	Drawings	21,600
		Salaries	36,000

**Adjustments:**

1. Closing Stock at 31st December      ₹ 1,44,000.
2. Accrued Salaries                          ₹ 6,000.
3. Prepaid Expenses:    Advertisement    ₹ 1000  
    Rates                          ₹ 600
4. The Provision for Bad Debts to be increased to 10 % of Debtors
5. Telephone Account outstanding      ₹ 270
6. Depreciation Furniture and fittings @10 % p.a and Van @20% p.a.

11. Create Bill Wise Details from the following

Ravi commenced business with a capital of ₹2,00,000

Purchased goods from kumar & Co ₹ 15, 000

Paid in three instalments within 5 days

Purchased goods for cash ₹ 8000

Sold goods to Ratna & co ₹20,000 amount to be paid in two installment

Sold goods for cash for ₹5000

Received cash from Ratna & co ₹ 75000

Paid to kumar & co ₹ 7500

Sold goods for cash ₹ 5000

**12. Interest Calculations**

Cash deposited in Scotia bank ₹1,00,000

Sold goods to Ganesh ₹ 25,000

31-12- cash deposited at Scotia bank ₹50,000

Sold goods to Ganesh ₹50,000

Interest parameters rate 14% per 365 days year

**13. Compute Net working Turnover ratio from the following details.**

Cash at Bank ₹ 90,000

Preliminary Expenses ₹ 22,500

Debtors ₹ 1,30,000

Stock ₹ 1,15,000

Creditors ₹ 57,500

Bills Payable ₹ 25,000

Prepaid Expenses ₹ 10,000

Interest accrued on Investment ₹ 30,000

Income tax payable ₹ 42,500

Sales ₹ 15,00,000

\*\*\*\*\*

## **TAXATION – LAW AND PRACTICE**

**Goal** : To enable the students to acquire knowledge of principles of Taxation

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

- Principles of Direct and Indirect Taxes
- Calculation of Tax, Tax Authorities, Procedures,

### **UNIT – I**

General Principles of Taxation, Distinction between direct and Indirect taxes, tax evasion – avoidance – causes - remedies. Direct Taxes: Income Tax Act 1961 – important definitions – basis of charge – residential status – Income exempted from income tax – Heads of income.

### **UNIT – II**

Computation of income under salary and house property. (problems be included).

### **UNIT – III**

Computation of income under profits and gains of business - profession - capital gains – income from other sources - Deductions in the computation of total income - income tax Authorities and their power.(problems be included).

### **UNIT – IV**

Indirect taxes – selected provisions of VAT– with regard to registration of dealers - procedure and effects of registration -mode of charging VAT – exemption from VAT – authorities and their power

### **UNIT – V**

Role of Excise duties in the total revenue – objectives of excise duty in the total revenue – objectives of excise duty – exempted from duty – customs duties – Levy of import and export duty – distinction between advalorem and specific duties – exemption.

Note: Theory and problems shall be distributed at 60% & 40% respectively.

### **TEXT BOOK**

Gour & Narang - Income Tax Law & Practice

### **BOOKS RECOMMENDED**

1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrotra - Income Tax Law & Practice
3. Dingare pagare - Income Tax Law & Practice
4. Dingare Pagare - Business Taxation

## **RETAIL MANAGEMENT**

**Goal** : To enable the students to learn the basics in retailing, evolution and trends in retailing.

**Objective** : On successful completion of the course the students should have understood the features of retailing, the theories of retail development, retail development in India and global retail markets.

### **UNIT I**

Retail: Meaning – Functions and special characteristics of a Retailer – Reasons for studying. Retailing – Marketing-Retailer Equation – Marketing concepts applied to retailing - Retail Marketing Mix – Storage and Warehousing – Risk Bearing- Retailing as a career – Trends in Retailing.

### **UNIT II**

Retail Model and Theories of Retail Development – Life cycle and phase in growth of retail markets – Business models in retail – other Retail models - CRM in retailing.

### **UNIT III**

Strategic Planning in Retailing: Situation Analysis – Objectives – Need for identifying consumer needs – Overall strategy, feedback and control – consumer decision-making process.

### **UNIT IV**

Retail in India: Evolution and Size of retail in India – Drivers of retail change in India – Foreign Direct Investment in retail – Challenges to retail developments in India.

### **UNIT V**

Global retail markets: Strategic planning process for global retailing – Challenges facing global retailers – Challenges and Threats in global retailing – Factors affecting the success of a global retailing strategy

### **TEXT BOOK:**

1.Swapna Pradhan – Retailing Management – Text and Cases, Tata McGraw Hill – 2nd edition,2004

### **REFERENCE BOOKS:**

1.Barry Berman and Joel R Evans – Retailing Management – A Strategic Approach, Prentice Hall of India, 8th Edition, 2002.

2.James R. Ogden, Denise Ogden – Integrated, Retail Management – Biztantra 2005

3.Gibson G Vedamani – Retail Management – Functional Principles and Prectice, Jaico Publishing House, Second edition, 2004.

**SEMESTER IV**  
**HUMAN RESOURCE MANAGEMENT**

**Goal** : To enable the students to acquire knowledge of Human Resource Management

**Objective** : On successful completion of this course, the students should have understood functions of HRM, Human Resource Planning, Recruitment and Selection, Performance Appraisal, Training and Development etc.,

**Unit 1:**

Human Resource Management - meaning, nature, scope and objective – Functions of HR Department - The Role of Human Resource Manager - Organisation of HR department – Human Resource Policies and Procedures- Principles of HRM- HRM activities.

**Unit 2:**

Manpower planning - Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.

**Unit 3:**

Performance appraisal - Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment

**Unit 4:**

Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.

**Unit 5:**

Industrial relations - Trade unionism - Grievance handling – collective bargaining and worker's participation in management.

**TEXT BOOK:**

1.Human Resource Management CB.Gupta, Sultan Chand & Sons - 14<sup>th</sup> revised edition 2012

**REFERENCE BOOKS:**

1. Human Resource Management R.Wayne Mondy, Pearson Publications, 10<sup>th</sup> edition 2011.
2. Human Resource Management by Gary Dessler , Pearson Publications, 12<sup>th</sup> edition 2012.

## **FINANCIAL MANAGEMENT**

**Goal** : To enable the students to acquire knowledge of Financial Management

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

- Finance Functions, Cost of Capital, Capital Structure,
- Capital Budgeting, Working Capital Management

### **UNIT - I**

**Finance Functions:** Financial management – meaning – definition – objectives – importance – functions – organization – structure of financial management – role of a financial manager.

### **UNIT - II**

**Financing Decision:** Cost of Capital - Cost of Specific Sources of capital - Equity – preferred stock debt - reserves - weighted average cost of capital, Operating Leverage and Financial Leverage.

### **UNIT - III**

**Capital Structure:** Factors influencing capital structure – optimal capital structure – Dividend and Dividend policy: Meaning, classification - sources available for dividends - Dividend policy general, determinants of dividend policy.

### **UNIT - IV**

**Working capital management:** Working capital management - concepts - importance - Determinants of Working capital. Management of cash inventory, accounts receivables and accounts payable.

### **UNIT - V**

**Capital budgeting:** Meaning-Objectives-Preparation of various types of capital budgeting- ranking of projects - methods of evaluating investment proposal

(Theory carries 80 Marks, Problems carry 20 Marks)

### **TEXT BOOK**

1. Shashi k. Gupta & R.k.sharma: Financial Management, Kalyani Publishers - 2012

### **REFERENCE BOOKS**

1. P.V. Kulkarni - Financial Management- Himalaya Publishing House - 2011
2. Khan and Jain - Financial Management - Tata MC Graw-Hill, 2009.
3. I. M. Pandey - Financial Management – Vikas Publisher - 10<sup>th</sup> Edition
4. S.N. Maheswari - Management Accounting- Vikas Publisher - 2010

## **PRODUCTION AND MATERIALS MANAGEMENT**

**Goal** : To enable the students to acquire knowledge of production processes and Materials Management

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

- Principles, functions and process of Production Management
- Effective Management of Materials

### **UNIT-I**

**Production Management** - Functions - Scope - Plant location - Factors - Site location – Plant layout - Principles - Process - Product layout. Production plans and controls - Principles - Meaning - Routing - Scheduling - Dispatching - Control.

### **UNIT-II**

**Materials Handling** - Importance - Principles - Criteria for selection of material handling equipments. Maintenance - Types - Breakdown - Preventive - Routine - Methods study – Time study - Motion study.

### **UNIT-III**

**Organization of Materials Management** - Fundamental Principles – Structure. Purchasing procedure - principles - import substitution and import purchase procedure. Vendor rating - Vendor development.

### **UNIT-IV**

**Function of Inventory** - Importance - Tools - ABC, VED, FSN Analysis - EOQ - Reorder point-Safety Stock - Lead time Analysis. Store keeping - Objectives - Functions - Store keeper – Duties – Responsibilities, Location of store - Stores Ledger - Bin card.

### **UNIT-V**

**Quality Management** – Fundamentals – Planning for Quantity – Quality Process – Statistical Process Control (SPC) – Quality Assurance – Total Quality management.

Bench marking: Meaning - objectives – advantages. ISO: Features - Advantages - Procedure for obtaining ISO.

### **TEXT BOOKS:**

1.Krajewski- Operation Management- prentice Hall 7<sup>th</sup> Edition.

### **REFERENCE BOOKS:**

1.Aswathappa.K and Shridhara Bhat k, Productions and Operations Managements – Himalaya Publishing House, Revised Second Edition 2008 .

2. Pannerselvam .R Productions and operations management – Prentice Hall India – Second Edition 2008.



## **INTERNET AND WEB DESIGN PROGRAMMING**

**Goal** : To make the students expertise in creating Web Page

**Objective** : After the successful completion of the course the student must know the concepts of Internet and design a Web Page.

### **Unit 1 :**

Introduction to Internet – History of Internet – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags- Browser–Internet Addressing – IP Address – Domain Name– Internet Protocols –TCP/IP – FTP – HTTP

### **Unit 2:**

Searching the Web – Web Index – Web Search Engine –Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of ‘E-mailing’ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

### **Unit 3:**

Web Programming - Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote.

### **Unit 4:**

Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List -Links - Link to another Web Page – Link within a Web Page –Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Borders – Text Wrapping – Nested- Tables – Wrap Text around a Table

### **Unit 5:**

Introduction to DHTML – cascading style sheets – color and background attributes – text attributes – marginal attributes – list attributes – class- external style sheet – Sounds and videos – Link to a Sound – Sound, Video Considerations – Internal Video.

### **Text Books :**

1. Alexis Leon & Mathews Leon “Internet for Everyone”, 15th Anniversary Edition, 2012 Leon Tech World, Chennai.
2. Web enabled commercial application development using HTML,DHTML , Java Script , Perl CGI. -Ivan Bayross -BPB Publications – 2008

### **Reference Books:**

- 1.D.Comer the internet book – 2<sup>nd</sup> edition – 2001- Prentice Hall of India.
- 2.Sklar Principles of Web design 2<sup>nd</sup> – Edition- 2001 Vikas Publishing Home.

## **INTERNET AND WEB DESIGN PROGRAMMING- PRACTICAL**

### **List of Programs**

1. Search a particular topic using search engine.
2. Create a new mail-id using any available service provide
3. Send an e-mail with the following:
  - a. E-mail to more than one person.
  - b. E-mail with an attachment
  - c. Send an E-card using E-mail.
4. Create a webpage with your personal details to be displayed.
5. Create a webpage with the following:
  - a. Insert an image into the webpage.
  - b. Create a link to other web page.
  - c. Create scroll text from left to right.
6. Develop a HTML page to display an advertisement.
7. Develop a HTML page to input information to create a mail-id.
8. Develop a HTML page to input student information and display student results for a given roll number.
9. Develop a DHTML page to sale a product to use
10. Develop a DHTML page to input product information display product information for a given product id.

## **INDUSTRIAL REPORT**

### **GUIDELINES FOR THE INDUSTRIAL REPORT**

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

1. Duration of the internship training is 20 days/3 weeks during the Summer Vacation which falls at the end of the 4<sup>th</sup> Semester.
2. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.
3. 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.
4. 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.
5. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.
6. The trainees have to obtain a certificate on successful completion of the internship from the chief executive of the organization.
7. Monitoring and inspection by staff on a regular basis.
8. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.
9. Report writing manual and format should be prepared by the respective departments.
10. Specimen forms are to be attached wherever it is necessary.
11. Report evaluation: External Viva-Voce examination will be conducted and it may be graded as Satisfactory / Commended / Highly Commended.
12. Report should be submitted in the 5<sup>th</sup> Semester.
13. Expected outcome of the internship training is given separately.

## **CONSUMER BEHAVIOUR**

**Goal** : To enable the students to acquire knowledge of Consumer Behavior

**Objective:** On successful completion of this course, the students should have understood consumer influencing consumer behavior groups, cultural setting etc.,

### **Unit 1:**

Introduction - Consumer Behaviour — definition - scope of consumer behaviour — Discipline of Consumer behaviour — Customer Value Satisfaction — Retention — Marketing ethics

### **Unit 2:**

Consumer research — Paradigms — The process of consumer research - consumer motivation— dynamics — types — measurement of motives — consumer perception

### **Unit 3:**

Consumer Learning — Behavioural learning theories — Measures of consumer learning —Consumer attitude — formation — Strategies for attitude change - Group Dynamics

### **Unit 4:**

Social class Consumer Behaviour — Life style Profiles of consumer classes — Cross Cultural - Customers Behaviour Strategies- Influence of culture on Consumer Behavior

### **Unit 5:**

Consumer Decision Making — Opinion Leadership — Dynamics — Types of consumer decision making — A Model of Consumer Decision Making- Role of marketing in Consumer Behavior

### **TEXT BOOK:**

1. Leon G. Schiffman and Leslie Lazar Kanuk, Consumer Behaviour, Prentice — Hall of India, Sixth Edition, 1998.

### **REFERENCE BOOK(S):**

1. Paul Green Berg-Customer Relationship Management -Tata Mc Graw Hill , 2002
2. Barry Berman and Joel R Evans —Retail Management —A Strategic Approach- Prentice Hall of India, 10<sup>th</sup> Edition, 2006
3. Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico Publishing House, 2<sup>nd</sup> Edition, 2004
4. Consumer Behaviour (Text & Cases) – Himalaya Publishing House .

**SEMESTER V**  
**COST AND MANAGEMENT ACCOUNTING**

**Goal** : To enable the students to acquire knowledge of Accounting for Managerial Decisions

**Objective** : On successful completion of this course, the students should have understood Cost sheet, Material issues, Labour cost, Financial statement analysis, Budgeting.

**Unit 1:**

Meaning-definition-scope-objectives-function-merits and demerits of Cost and Management Accounting - distinction between cost, management and financial accounting - Elements of cost- Cost concepts and costs classifications.

**Unit 2:**

Preparation of cost sheet-stores control- EOQ-maximum, minimum, reordering levels-pricing of materials issues- FIFO, LIFO, AVERAGE COST, STANDARD PRICE-methods -labour cost remuneration and incentives- Break Even Analysis.

**Unit 3:**

Financial statement Analysis - preparation of comparative and common size statements –analysis and interpretation. Ratio analysis - classification of ratios-liquidity, profitability, solvency – inter firm comparison.

**Unit 4:** Fund flow analysis-cash flow analysis - Budgeting process, Preparation of Sales budget - Fixed Budget - Flexible budget-Zero based budget.

**Unit 5:** Standard costing-variance analysis-material and labour variances Marginal Costing-cost volume Profit analysis.

**TEXT BOOKS:**

1. Jain and Narang – Cost Accounting, Kalyani Publishing, 3th Edition
2. RK Sharma & K. Gupta - Management Accounting, Kalyani Publishing, 3th Edition

**REFERENCE BOOKS:**

1. Nigam and Sharma - Cost accounting, Edition, 2, Himalaya Publishing
2. S.N.Maheswari - Management Accounting, Sultan Chand, 2006

## **RESEARCH METHODS FOR MANAGEMENT**

**Goal** : To enable the students to acquire knowledge of Research

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

- Research methods and sampling techniques
- Analysis and interpretation of data, Application of research

### **UNIT -I**

Research - Definition - Importance - Advantages and Limitations. The research process - problem identification - Design of research - Types of Design - Sampling process and selection - sample types - Sample size and sampling error

### **UNIT -II**

Data Collection - methods - tools - Questionnaire – Interview Schedule - Kinds of Data - Attitude measurement of scaling technique - Editing, Coding, Tabulation.

### **UNIT -III**

Statistical Data Analysis - Hypothesis - its sources - formulation and testing of Hypothesis - Z test, T test - Chi-square test (Simple Problems Only)

### **UNIT -IV**

Interpretation and report writing - steps in writing reports - layout of report, types, and Principles of report writing - Graphical representation of results. Preparation of Research Report.

### **UNIT -V**

Application of research: Product research - Price research - Motivation research - Promotion research – Distribution research - Sales control research - Media research-SPSS applications.

### **TEXT BOOKS:**

1. C.R. Kothari: Research Methodology- New age international 3<sup>rd</sup> Edition.

### **REFERENCE BOOKS:**

1. Dr.S.Shajahan: Research Methods for Management, Jaico Publishing, 2005.
2. Umasekaran: Research Methods for Business, Johnwileyssons, fourth Edition

### **RDBMS AND ORACLE PROGRAMMING**

Goal : To enable the students to acquire knowledge of the Relational Database Management Systems

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

The usage of Queries

Managing databases

Retrieving and updating the databases.

#### **Unit 1:**

Introduction to Database Management System – Purpose of DBMS –Database Architecture - RDBMS: Structure and Advantages of RDBMS, Keys in RDBMS - Functional dependency – Normalization – Database Connection

#### **Unit 2:**

Database Languages – The Basics of SQL - Data types in SQL - Creating tables - Insertions , updation and deletion operation – SELECT Command – Where clause modifying structure – Oracle Terminology

#### **Unit 3:**

Defining table and column constraints - Aggregate Functions – Nested Sub Queries- Table Indexes – SQL Operators

**Unit 4:** Sophisticated queries – Built-in group functions – The join operation, views, sequences and

Synonyms.

#### **Unit 5:**

Transaction – The Basics of PL/SQL - creating and using stored procedures, Functions and Packages – Retrieving Data with cursors -Triggers.

#### **TEXT BOOK(S):**

1. Database Systems using Oracle – Nilesh Shah, second edition,2004, Prentice Hall of India Private Limited, New Delhi

#### **REFERENCE BOOK(S):**

1. Fundamentals of Database Systems - Ramez Elmasri, Shamkrant Navathe, Sixth edition, Addison Wesley
2. Database Management System – Alexis Leon, Mathews Leon Vikas Publishing,2002

**RDBMS AND ORACLE PROGRAMMING- PRACTICAL**

**List of Programs**

**Student Personal Details**

1. Design a database for student personal information.
2. Insert for records student personal database table.
3. Alter a field number into voucher in the student personal database table.
4. Delete a field in the student students' personal database table.

**Student Academic Details**

1. Design a database for student academic information
2. Insert for records student academic database table
3. Prepare a list of all students who are having arrears.
4. Find the percentage of marks of a student.
5. Find the pass percentage of a subject in student database
6. Select records from student personal details & academic details

**Employee Details**

1. Design a database for employee information.
2. Insert records for employee database table.
3. Select records with employee id, name, department, designation with all salary details.
4. Prepare a list of employees who are getting net pay more than 10000.
5. List all employees with total allowances and total deductions.
6. List all employees with their net pay.

**Bank Details**

1. Design a database for bank information.
2. Insert records for bank database table.
3. Create a view for an employee with their deposit information.
4. Write a stored function to find net balance of a customer.
5. Write a PL/SQL procedure to deposit amount to bank database



## **ADVERTISING AND SALES PROMOTION**

**Goal** : To enable the students to acquire knowledge of sales promotional measures

**Objective:** On successful completion of this course, the students should have understood Advertising, Ad media, Ad agencies, Sales force management and Promotional strategies.

### **Unit 1:**

Advertising: Meaning-importance-objectives-media-forms of media-press Newspaper trade journal-Magazines-Outdoor advertising-poster-banners - neon signs, publicity literature booklets, folders, house organs-direct mail advertising-cinema and theatre Programme-radio and television advertising-exhibition-trade fair-transportation advertising – Trends in advertising (Online Advertising).

### **Unit 2:**

Advertising agencies-advertising budget-advertising appeals - advertising organisation-social effects of advertising-advertising copy - objectives-essentials - types-elements of copy writing: Headlines, body copy - illustration-catch phrases and slogans-identification marks.

### **Unit 3:**

Advertising layout- functions-design of layout-typography printing process-lithography-printing plates and reproduction paper, and cloth- size of advertising-repeat advertising-advertising campaign- steps in campaign planning.

### **Unit 4:**

Sales force Management-Importance-sales force decision-sales force size-recruitment & selection-training-methods-motivating salesman Controlling - compensation & incentives-fixing sales territories-quota - Evaluation.

### **Unit 5:**

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: advertising -techniques of sale promotion-consumer and dealers promotion. After sales service-packing – guarantee - Personal selling-Objectives - Salesmanship-Process of personal selling-types of salesman.

### **TEXT BOOKS:**

1. Advertising and sales management by Rajeev Batra, John G Myers, David A Aaker 5<sup>th</sup> edition 2009

### **REFERENCE BOOKS:**

1. Sontakk C.N. Advertising and Sales Management , Kalani Publishers, 2003
2. Advertising principles and practices 7<sup>th</sup> edition 2012 by William wells, john burnett, sandrta moriatry

## **MERCHANDISING MANAGEMENT**

**Goal** : To enable the students to learn the basics of merchandising management

**Objective** : On successful completion of the course the students should have understood Merchandising planning, Merchandise buying and Visual Merchandising.

### **Unit 1:**

Merchandising — meaning — concept — factors affecting merchandising function — merchandise manager functions — merchandise mix — components of merchandise management — merchandise strategies — Merchandise in India.

### **Unit 2:**

Merchandise Planning — steps involved — merchandise control — assortment planning — merchandising stages

### **Unit 3:**

Merchandise buying — types — sources of supply — identifying and contracting — evaluating-sources- branding strategies — category management

### **Unit 4:**

Merchandise performance — retail pricing — merchandise allocation — analyzing merchandise- performance — methods - Challenges and Threats in Merchandise

### **Unit 5:**

Visual Merchandising — types of display — display planning — methods of display — Window and interior display — space management — planning lay out -

### **TEXT BOOKS:**

1. Chetan Bajaj and Ranjith — Retail Management — Oxford University Press, Second Edition, 2005

### **REFERENCE BOOKS:**

1. Gillespie Hecht and Lebowitz — Retail Business Management, Mc Graw Hill Book Company, Third Edition, 2002

2. James ROgden, Denise T.Ogden - Integrated Retail Management, Wiley Pvt Ltd, 2005

3. Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico Publishing House, Second Edition, 2004

## **ENTREPRENEURSHIP AND PROJECT MANAGEMENT**

**Goal** : To enable the students to acquire knowledge of Entrepreneurship

**Objective :**

1. To familiarize students with the requisites needed for being a successful entrepreneur.
2. To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.

**Unit 1:**

Meaning of Entrepreneurship - characteristics, functions and types of entrepreneurship - Intrapreneur - Role of entrepreneurship in economic development

**Unit 2:**

Factors affecting entrepreneur growth - economic – non-economic & governmental – Entrepreneurship development programmes - need - objectives – course contents - phases - evaluation. Institutional support to entrepreneur

**Unit 3:**

Project Management: Meaning of project - concepts - categories - project life cycle phases - characteristics of a project – project manager - role and responsibilities of project manager.

**Unit 4:**

Project identification - selection - project formulation – contents of a project report – planning commission guidelines for formulating a project - specimen of a project report

**Unit 5:**

Source of finance for a project - Institutional finance supporting projects - project evaluation - objectives - types – methods – CSR activities.

**TEXT BOOKS:**

1. Entrepreneurial Development: S.S.Khanka, S.Chand Limited, 3<sup>rd</sup> Edition

**REFERENCE BOOKS:**

1. Entrepreneurial Development: C.B.Gupta & N.P. Srinivasan, Sultan Chand & Sons
2. Project Management : S.Choudhury , Mc Graw Hill, Education 2004
3. Project Management : Denis Lock, Gower Publishing , 9<sup>th</sup> Edition

## **ENTERPRISE RESOURCE PLANNING**

**Goal** : To enable the students to acquire knowledge of enterprise resource planning

**Objective** : On successful completion of this course, the students should have understand the basics and usage of ERP.

### **Unit – 1**

Introduction to ERP - Evolution of ERP - Scenario and Justification of ERP in India- Evaluation of ERP - Advantage of ERP – Reasons for the growth of ERP -An overview of Enterprise Integrated Management Information - Business Modeling - Business Process Mapping for ERP Module Design

### **Unit – 2**

ERP and Related Technologies - Business Process Re-engineering (BPR) - Management Information System (MIS) - Executive Information System (EIS)-Decision support System (DSS)- Supply Chain Management (SCM)

### **Unit – 3**

ERP implementation - ERP implementation lifecycle - Issues in implementing - ERP Modules – Methodologies - Project Teams –Process Definitions – Vendors and Consultants – Data Migration – Project management– Post Implementation Activities.

### **Unit - 4**

Enterprise Application Integration – ERP and E-Business – ERP Market – Marketplace - Dynamics - SAP AG - ERP Packages – Business Module in an ERP Package – Finance – Manufacturing – Human Resource – Plant Maintenance – Materials Management – Quality Management – Sales and Distribution

### **Unit- 5**

Future Directions in ERP - New markets - new channels - faster implementation methodologies - business modules and BAPIs - Application platform - new business segments - more features - web enabling.

### **TEXT BOOKS:**

1. Alexis Leon, “ERP DEMYSTIFIED”, Tata McGraw Hill, Second Edition, 2008.

### **REFERENCE BOOK**

1. Mary Sumner, “Enterprise Resource Planning”, Pearson Education, 2007.
2. Pankaj Sharma, Enterprise Resource Planning ,PHI 2006

## **LEGAL ENVIRONMENT OF BUSINESS**

**Goal** : To enable the students to learn the different laws in Business.

**Objective** : On successful completion of this course, the students should have understood the basis of business law and company law etc., contract, Agreement , MOA, AOA, Table A etc.,

### **Unit - 1:**

Contract - Law of contract-Nature of contract-Offer and acceptance- Consideration-Capacity to contract-Free consent-Legality of object - Agreement - Agreement not declared - void-Legal formalities-Contingent contracts

### **Unit -2:**

Discharge of Contract - Performance of contract-Discharge of contract - Quasi Contract- Remedies for Breach of contracts Indemnity & Agency - Indemnity and Guarantee-Bailment and pledge- Contract of Agency

### **Unit -3:**

Company - Definition – Characteristics – Kinds of companies – Formation of company – Preliminary contracts – Promotion –Memorandum of Association – Table “A” - Alteration of memorandum– Doctrine of Ultravires. Articles of Association –Alteration of articles– Doctrine of constructive notice and indoor management.

### **Unit -4:**

Shareholders - rights and liabilities of shareholder- Directors - position - appointment - qualifications- powers and duties of directors - Meetings - kinds - procedure – voting-

### **Unit -5:**

Debenture holder Dividends - Audit and accounts-Debentures - meaning- kinds of debentures - shareholder and debenture holder - remedies of debenture holde

### **Text Books**

1. Business Law : Srinivasan- Margham Publishers, Chennai, 2004
2. Company Law and Secretarial Practice: N.D.Kapoor,Sultan Chand & Sons, New Delhi, 2008.

### **Reference books:**

1. Element of Mercantile Law: - N.D.Kapoor, Sultan Chand Publishers, New Delhi,2001.
2. Company Law: Atwar Singh,Bookwell Publishers, New Delhi, 1989

**PROJECT REPORT 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) Internal Marks Distribution: A minimum of two reviews have to be done, one at the time of 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.

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

External Examiner                      25 Marks

Internal Examiner                      75 Marks

(Jointly given by the external and internal examiner) \_\_\_\_\_  
100 Marks

**ELECTIVE-I**

**(A) STRATEGIC MANAGEMENT**

**Goal** : To enable the students to acquire knowledge of strategic management

**Objective** : After the successful completion of the course the student must know the concepts of strategy, SWOT analysis, Strategic Decision framework, international Strategic Management and Domestic Strategic Management etc.

**Unit 1:**

Introduction-concept of Strategy – Need – Dimensions - Strategic Planning - Process- Benefits – McKinsey's 7S Model – Strategic vision – Corporate Mission – Objectives – Goals – Social Responsibility – Business ethics – Linking Strategies with ethics – Social audit.

**Unit 2:**

Environmental analysis – Need – Scanning – Approaches – Forecasting – Techniques. Internal Analysis – Need – SWOT analysis – Value Chain – Functional Analysis – Grid approach – Criteria for evaluating internal capabilities.

**Unit 3:**

Strategic Decision framework – Developing alternatives – Strategy Options – Diversification strategies – Retrenchment Strategy – Factors influencing strategy – generic strategy – cultural context of strategy – comparing alternatives – BCG Model.

**Unit 4:**

Implementation – Role of top management – Process – Matching Structure of strategy – Resource allocation – Planning and Controlling system. Evaluation – Criteria – Quantitative and Qualitative factors – Feedback and Information – Industry attractiveness – Application of 9 Cell Matrix.

**Unit 5:** Core Competencies – Building core competencies – Building Strategic Supportive Corporate Culture Strategic advantage – Managing Strategic Change – Strategic Change Process – Diagnosing change need- international Strategic Management and Domestic Strategic Management.

**TEXT BOOK:**

1.PK Ghosh, Strategic Planning and Management, Oscar Publications, 2011.

**REFERENCE BOOKS:**

1. VS Ramaswamy & S.Namakumari, Strategic Planning – Formulation of Corporate Strategy, Macmillan Business Books, 2001
2. John A Pearce, Richard B Robinson, Strategic Management, McGraw Hill Higher Education; 12th Revised edition edition

### **(B) INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Goal** : To enable the students to acquire knowledge of Industrial and Labour Laws.

**Objective** : Industrial Relation –Concepts, Objectives, Importance, Scope , Trade union- objectives, applicability, evolution, theories, provisions of the act1926, Labour legislations-factories act 1948, Labour legislations- I, II, Labour and III, social security measures

#### **UNIT-I**

Industrial Relation –Concepts, Objectives, Importance, Scope, Approach to industrial Relation, condition for successful industrial relations, causes of poor industrial relations in government and private sector

#### **UNIT-II**

Trade union-objectives, applicability, evolution, theories, provisions of the act1926, registration of trade union, duties and liabilities of registered trade union, rights and privileges of registered trade unions, amalgamations and dissolutions, submission of returns, penalties and fines, power to make regulations, trade union in Indian scenario

#### **UNIT-II**

Labour legislations-I-factories act 1948, contract labor (regulation and abolition) act 1970, and industrial dispute act 1947, industrial employment (standing orders) act 1946. safety measures

#### **UNIT-IV**

Labour legislations-II, Minimum wages act 1948, payment of wages act 1936, payment of bonus act 1965, maternity benefit act 1961, and paternity benefit

#### **UNIT-V**

Labour Legislations-III, Employees provident funds and miscellaneous provisions act 1952, employee's state insurance act 1948, payment of gratuity 1972, workmen compensation act 1923, social security measures

#### **TEXT BOOKS:**

1. Text Book of Industrial Relation and Labour Law, vision Publications, Sunita Latkar.
2. Industrial Relations and Labour Laws, Dr. V. Kubendran & Ms. K. Kodeeswari Himalaya Publishing

#### **REFERENCE BOOKS**

1. Seema Priyadharshini , Shekar Pearson education 4<sup>th</sup> edition 2009



### **(C) PERFORMANCE MANAGEMENT**

**Goal** : To enable the students to acquire knowledge of Performance management.

**Objective:** After the successful completion of the course the student must know the concepts of Performance Appraisal Process, Measuring Performance Approaches, Implementation and monitoring pilot study strategy, Rewards and Evaluation Of rewards and Recognition Traditional pay plans, Contingent pay plans.

#### **UNIT-1**

Introduction –Importance-Purpose-Performance Appraisal vs. Performance Management-Characteristics of Performance Management System

#### **UNIT –II**

Performance Management Process- Performance Planning – Performance Dimensions Pre-requisites

#### **UNIT-III**

Measuring Performance Approaches in Measuring Performance-Methods of Measuring Research, Methods of Measuring Behaviour, and Developing Appraisal forms Rater Biases

#### **UNIT-IV**

Implementation and monitoring pilot study-Monitoring: Methods of Monitoring-Giving Feedbacks and developing plans, counseling and coaching communication plan

#### **UNIT-V**

Rewards and Evaluation Of rewards and Recognition, Traditional pay plans, Contingent pay plans, Areas of evaluation methods-Methods of evaluation

#### **TEXTBOOKS:**

1. Herman Aguinis, "Performance Management", Pearson International Edition

#### **REFERENCE BOOKS:**

1. Kohli A S, Deb T, Performance Management, Oxford University press.
2. Rao T.V, Performance Management Application system-HR Tools for Global

**ELECTIVE-II**

**(A) INSURANCE PRINCIPLES AND PRACTICES**

**Goal** : To enable the students to acquire knowledge of Insurance Business

**Objective** : 1. To understand the nature of insurance and the principles that governs general insurance.

2. To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies etc.,

**Unit 1:**

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

**Unit 2:**

Life Insurance - Law relating to life Insurance; General Principles of Life Insurance Contract; Proposal and policy; assignment and nomination; title and claims; concept of trust in life policy; LIC - Role and functions.

**Unit 3:**

General Insurance - Law relating to general insurance; different types of general insurance; general insurance Vs life insurance; nature of fire insurance ; various types of fire policy ; subrogation; double insurance; contribution; proximate cause; claims of recovery. Accident and Motor Insurance - Nature, disclosure, terms and conditions claims and recovery; third party insurance; Compulsory motor vehicle insurance; accident insurance.

**Unit 4:**

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

**Unit 5:**

Marine Insurance - Law relating to marine insurance ; scope and nature; types of policy; insurable interest; disclosure and representation; insured perils; proximity cause; voyage; warranties; measurement; subrogation; contribution; under insurance.

**TEXT BOOKS**

1. M.N.Mishra : Insurance Principles and Practices, S Chand,2008
2. Dr.P.K.Gupta : Insurance and Risk Management, Himalaya Publishing House

**REFERENCE BOOKS**

1. N.D. Kapoor : Elements of Business Law, S Chand & Company, Edition 2008
2. P.Periyasamy : Principles and Practice of Insurance, Himalaya Publisher,2th Edition

**(B) FINANCIAL SERVICES**

**Goal** : To gain Knowledge on how to do a software project with in-depth analysis.

**Objective** : On successful completion of the course the students should have:

To learn the various financial services provided by NBFCs.

To understand the modes of raising capital from domestic and foreign market, projects on hire purchase and leasing, mutual funds, venture capital, merges and appreciation etc.,

**Unit 1:**

Merchant Banking - Functions - Modes of raising capital from Domestic and foreign markets - Raising short term funds -Recent developments in the capital markets - SEBI guidelines on merchant banking in India. NBFCs in India.

**Unit 2:**

Hire Purchase - Concept - evaluation of Hire Purchase Proposals. Leasing - Lease Accounting - Types of leases- Problems in Leasing

**Unit 3:**

Mutual funds - operations performances, regulation - SEBI guidelines for mutual funds.

**Unit 4:**

Other financial services. Venture Capital - Bill Discounting - Factoring - Problems in Factoring credit rating – Asset securitization - Depositories.

**Unit 5:**

Mergers and Acquisitions - SEBI code on Takeovers - Business Failures and reorganizations- growth and development of financial services industry

**TEXT BOOK:**

1. M.Y.Khan, Indian Financial Systems, Sixth Edition, Tata McGraHill

**REFERENCE BOOKS:**

1. L.M.Bhole, Jitendra Mahakud Financial Institution & Markets, Tata McGraHill , 5<sup>th</sup> Edition

2.. Habel J.Johnson, Financial Institution & Markets.

3. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall of India, New Delhi.

### **(C) PORTFOLIO ANALYSIS AND MANAGEMENT**

**Goal** : To gain Knowledge on Portfolio Analysis and Management

**Objective** : On successful completion of the course the students can gain knowledge on Investment Management, Portfolio Management, Security Market and Capital Market, Portfolio Revision etc.,

**Unit 1:**

Nature and Scope of Investment Management - Importance of Investment Management – Factors Influencing Investment Management - Fundamental and Technical Analysis – Economic Analysis - Industry Analysis - Company Analysis - Efficient Market Hypothesis.

**Unit 2:**

Concept of Portfolio Management – Objectives of Portfolio Management –portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory: Capital Asset Pricing Model (CAPM). Arbitrage Pricing Theory (APT) - Reconciling CAPM and APT.

**Unit 3:**

Portfolio Analysis: Evaluation of securities and choice of securities for inclusion in the portfolio - Measuring Return and Risk - Attainable set of Portfolio. Portfolio Selection Ascertaining Efficient Portfolio - Locating Efficient Frontier - Markowitz Approach. Single Index Model - Portfolio Choice: Utility Theory and Indifference Curve.

**Unit 4:**

Portfolio Performance Evaluation: Dimensions of Evaluation - Sharpe Measure – Treynore Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance.

**Unit 5:**

Portfolio Revision: Needs and Problems - Methods of Revision Formula Plan for Revision Constant Value, Constant Ratio and Variable Plans.

Note:(Theory 60% & Problem 40%)

**TEXT BOOKS:**

1. Investment Management - V.K. Bhalla, S. Chand , 13<sup>th</sup> Edition

**REFERENCE BOOKS:**

1. Modern Portfolio Theory and Investment analysis - Edwin J. Elton, Martin J. Gruber, Stephen J. Brown and William Goetzmann – 8<sup>th</sup> Edition, Wiley

2. Portfolio Management - S.K.Baura

3. Security analysis and Portfolio management - Fischer and Jordan – 6<sup>th</sup> Edition, McDonald's Corporation

**Elective-III**

**(A) SYSTEMS ANALYSIS AND DESIGN**

**Goal** : To enable the students to acquire knowledge of systems analysis and design

**Objective** : After the successful completion of the course the student must know the concepts of system analyst planning, system design , system implementation etc.,

**Unit 1:**

The system concept – characteristics of a system – elements of a system – types of system – the system development life cycle- consideration for candidate system – the role of a system analyst real life example for systems.

**Unit 2:**

Systems analysis – systems planning and the initial investigation – need - determine the requirements- background analysis – fact finding techniques and analysis – information gathering – review of literature – procedures – forms- onsite observation- interviews and Questionnaires and types.

**Unit 3:**

Tools of structures analysis – data flow diagram – data dictionary-decision tree- decision table –feasibility study- system performance –identification of system objectives description of outputs feasibility considerations – steps in feasibility analysis- Report and oral presentation –cost benefit analysis.

**Unit 4:**

System design –process and stage of system design –methodologies-structured and form driven methodology – process control –data validation – i/o and form design – file organization and database design – sequential and indexed sequential organizations data base objectives-logical and physical data normalization.

**Unit 5:**

System implementation – system testing and quality assurance-nature of test data –test plan - levels of test quality assurance-implementation and software maintenance – hardware and software selection –system security – applications.

**Text books:**

1.Elias M.Awad “System Analysis And Design” Galgotia Publications 2nd edition

**Reference books**

- 1.James A Senn “Analysis and Design of Information Systems,Tata McGraw HillPublishing company, second edition
2. George M. Marakas “Analysis and Design”, Prentice Hall, 2001

## **(B) SOFTWARE DESIGN TECHNIQUE**

**Goal** : To gain Knowledge on how to do a software project with in-depth analysis.

**Objective** : To inculcate knowledge on Software Designing concepts in turn gives a roadmap to design a new software project.

### **Unit 1:**

Introduction to Software Designing: Definitions – Size Factors – Quality and Productivity Factors – Planning a Software Project: Planning the Development Process – Planning an Organizational Structure.

### **Unit 2:**

Software Cost Estimation: Software cost Factors – Software Cost Estimation Techniques – Staffing-Level Estimation – Estimating Software Estimation Costs.

### **Unit 3:**

Software Requirements Definition: The Software Requirements specification – Formal Specification Techniques. Software Design: Fundamental Design Concepts – Modules and Modularization Criteria.

### **Unit 4:**

Implementation Issues: Structured Coding Techniques – Coding Style – Standards and Guidelines – Documentation Guidelines.

### **Unit 5:**

Verification and Validation Techniques: Quality Assurance – Walkthroughs and Inspections – Unit Testing and Debugging – System Testing.

### **TEXT BOOK(S):**

1. Software Engineering Concepts – Richard Fairley, Mc Grawhill Series.

### **REFERENCE BOOK(S):**

1. Software Engineering – Ian Sommerville – 9<sup>th</sup> Edition – Pearson education(2011)

2. Software Engineering Principles & Practice- Wamansjawadekar –Tata McGrawHill Series – Ninth reprint 2008

3. Software Engineering – Stephen R.Schach, 8th edition, Tata McGrawHill.

### **(C) E-COMMERCE**

#### **Unit 1:**

Introduction to E-Commerce - Definition – History of E-Commerce- Advantages and Limitations of E-Commerce – Importance of E-Commerce in Business – The impact of E-Commerce on traditional retailing system- Internet – Intranet and Extranet - Applications of Intranet and Extranet in E-Commerce

#### **Unit 2:**

Types of E-commerce-Electronic Data Interchange - E-Commerce Applications: Business-to-Consumer (B2C), Consumer-to-Consumer (C2C), Business-to-Business ( B2B)- Characteristics of B to B EC- Model Procurement Management using the Buyers internal Market place- Supplier and Buyer oriented Market place- Other B to B Models auctions- Service- Integration with Backend information system

#### **Unit 3:**

E-Marketing :Traditional Marketing –Identifying Web Presence Goals –Online Marketing –E-advertising –E-branding- E-payment Systems: Main Concerns in Internet Banking –Digital Payment Requirements –Digital Token-based E-payment Systems –Properties of Electronic Cash –Cheque Payment Systems on the Internet –Risk and e-Payment Systems –Designing e-payment Systems –Digital Signature -Online Stock Trading

#### **Unit 4:**

Business Models for E-Commerce(Brokerage Model-Aggregator Model, Info-mediary model, Community Model, Value chain model, Manufacturer model, Advertising Model, Subscription model) - Digital Video and E-Commerce - E- Business Risk: Types of E-Business Risks – Importance of Encryption in E-Commerce - Information security environment in India.

#### **Unit 5:**

Public policy: From Legal issues to privacy: Ethical, Social and Political Issues in E-Commerce – protecting privacy – free speech, Internet Indecency censorship – Taxation and encryption policies and seller protection in EC

#### **Text Book:**

1. E-Commerce - Gary Schneider, Thomson Publication-11<sup>th</sup> Edition 2013

#### **Reference Book(s):**

1. E-Commerce –A Managerial Perspective – Efrain Turban, Jae Lee, David King, Ting-Peng Liang, Deborrah C. Turban – Prentice Hall (2010)
2. E- commerce (Electronic commerce for Business) – S.Jaiswal – Galgotia Publications – Revised Edition