



**DHANALAKSHMI SRINIVASAN
COLLEGE OF ARTS & SCIENCE FOR WOMEN
(Autonomous)
(Affiliated to Bharathidasan University,
Re-Accredited with "A" Grade by NAAC)
Perambalur**



**BACHELOR OF COMMERCE (B.Com. – Computer Application)
COURSE STRUCTURE UNDER CBCS
(Applicable to the candidate admitted from the academic year 2018-2019 onwards)**

YEAR/ SEM	PART	COURSE	COURSE TITLE	COURSE CODE	INSTRUCTION PERIODS PER WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL
								Int	Ext	
I Year & I Sem	I	Language Course - I	Cheyyl, (Ikkalaillakkiyam) Sirukadhai, Illakiyavaralaru/Hindi/ French/Sanskrit/Arabic	18U1LT1/ 18U1LH1/ 18U1LF1/ 18U1LS1/ 18U1LA1	6	3	3	25	75	100
	II	English Language Course – I	English for Communication – I	18U1EL1	6	3	3	25	75	100
	III	Core Course I	Principles of Accountancy	18UCO1C1	5	5	3	25	75	100
			Contemporary Management	18UCO1C2	5	4	3	25	75	100
			Business Economics	18UCO1A1	4	3	3	25	75	100
		Allied Course II	Office Management	18UCO1A2	2	-	-	-	-	-
	IV	Environmental studies	Environmental studies	18U1EVS	2	2	3	25	75	100
TOTAL					30	20				600
I Year & II Sem	I	Language Course - II	Cheyyl, (Idaikala illakkiyam) Puthinam/ Hindi/ French/ Sanskrit/ Arabic	18U2LT2/ 18U2LH2/ 18U2LF2/ 18U2LS2/ 18U2LA2	6	3	3	25	75	100
	II	English Language Course – II	English for Communication - II	18U2EL2	6	3	3	25	75	100
	III	Core Course III	Business Tools for Decision Making	18UCO2C3	5	5	3	25	75	100
			Business Regulatory framework	18UCO2C4	5	4	3	25	75	100
			Office Management	18UCO1A2	2	3	3	25	75	100
			Modern Marketing	18UCO2A3	4	3	3	25	75	100
	IV	Value Education	Value Education	18U2VED	2	2	3	25	75	100
TOTAL					30	23				700
II Year & III	I	Language Course - III	Cheyuil(Kappiyangal) Urainadai, Aluval Murai,Madalgal,Iilakiya Varalaru/Hindi/	18U3LT3/ 18U3LH3/ 18U3LF3/	6	3	3	25	75	100

			French/Sanskrit/ Arabic	18U3LS3/ 18U3LA3						
	II	English Language Course - III	English through literature	18U3EL3	6	3	3	25	75	100
	III	Core Course V	Business Accounting	18UCO3C5	5	5	3	25	75	100
		Core Course VI	Business Communication	18UCO3C6	5	4	3	25	75	100
		Allied Course IV	Banking theory law and practice	18UCO3A4	4	3	3	25	75	100
		Allied Course V	Business Environment	18UCO3A5	2	-	-	-	-	-
	IV	Non-Major Elective- I	A. Principles of Marketing	18UCO3N1A	2	2	3	25	75	100
			B. Principles of Management	18UCO3N1B						
			C. Introduction to Banking	18UCO3N1C						
	TOTAL				30	20				600
II Year & IV Sem	I	Language Course - IV	Cheyuil(Sanga Ilakiyam, Neethi Ilakiyam) Nadagam, Ilakiya Varalaru, Pothu Katurai) /Hindi/ French/Sanskrit/ Arabic	18U4LT4/ 18U4LH4/ 18U4LF4/ 18U4LS4/ 18U4LA4	6	3	3	25	75	100
	II	English Language Course - IV	English for competitive examination	18U4EL4	6	3	3	25	75	100
	III	Core Course VII	Cost Accounting	18UCO4C7	5	5	3	25	75	100
		Core Course VIII	Company Law	18UCO4C8	5	4	3	25	75	100
		Allied Course V	Business Environment	18UCO3A5	2	3	3	25	75	100
		Allied Course VI	Bank Management	18UCO4A6	4	3	3	25	75	100
	IV	Non-Major Elective II	A. Fundamentals of Accounting	18UCO4N2A	2	2	3	25	75	100
			B. Organisational Behaviour	18UCO4N2B						
			C. Consumer Behaviour	18UCO4N2C						
		TOTAL				30	23			
III Year & V Sem	III	Core Course IX	Company Accounting	18UCO5C9	5	5	3	25	75	100
		Core Course X	Auditing	18UCO5C10	5	5	3	25	75	100
		Core Course XI	Computer Application in Business	18UCO5C11 18UCO5C11P	5	4	2+2	25	75	100
		Core Course XII	Financial Management	18UCO5C12	5	5	3	25	75	100
	IV	Major Based Elective I	A. Human Resource Management	18UCO5M1A	4	4	3	25	75	100
			B. Retail Marketing	18UCO5M1B						
			C. Investment Management	18UCO5M1C						
	IV	Skill Based Elective I	A. Insurance Management	18UCO5S1A	2	2	3	25	75	100
			B. Service Marketing	18UCO5S1B						
			C. Internet	18UCO5S1C						
	IV	Skill Based Elective II	A. Advertising Management	18UCO5S2A	2	2	3	25	75	100
			B. Sales Management	18UCO5S2B						
C. Retail management			18UCO5S2C							
IV	Soft Skill Development	Soft Skill Development	18U5SS	2	2	3	25	75	100	
	TOTAL				30	29				800
III Ye	III	Core Course XIII	Management Accounting	18UCO6C13	6	5	3	25	75	100
		Core Course XIV	Income Tax Theory Law	18UCO6C14	6	5	3	25	75	100

			and Practice							
		Core Course XV	Entrepreneurial Leadership	18UCO6C15	6	5	3	25	75	100
		Major Based Elective II	A.Goods and service tax	18UCO6M2A	6	4	3	25	75	100
			B.Introduction to E-Commerce	18UCO6M2B						
			C.E-Banking	18UCO6M2C						
		Major Based Elective III	A.Financial Service in India	18UCO6M3A	5	4	3	25	75	100
			B.Financial Marketing Operation	18UCO6M3B						
			C.Indian Banking System	18UCO6M3C						
	IV	Gender studies	Gender Studies	18U6GS	1	1	3	25	75	100
	V	Extension Activities	Extension Activities		0	1		0	0	0
TOTAL					30	25				600
GRAND TOTAL					180	140				4000

CORE COURSE- I
PRINCIPLES OF ACCOUNTANCY

Semester: I

Max. Marks:75

Course Code: 18UCO1C1

Credit: 5

Total Periods : 75

Instruction periods:5

Objectives: To familiarize the basic concepts of accounting and its features and to understand the procedures involved in the accounting process and its application.

UNIT-I

(15 Periods)

Introduction – Accounting concepts and conventions – Journal – Ledger – subsidiary books – Trial balance –Rectification of Errors.

UNIT-II

(15 Periods)

Final Accounts of a sole Trader –Adjustment

UNIT-III

(15 Periods)

Final Accounts of non – trading concerns –Receipts and payment Account –Income and expenditure Account and Balance sheet

UNIT-IV

(15 Periods)

Average Due Date – Account Current – Bank Reconciliation Statement.

UNIT-V

(15 Periods)

Depreciation – Methods –Fixed –Diminishing –Annuity – Depreciation Fund – Provision and Reserves with related Accounting Standards (Theory only)

Note : Distribution of marks – Problem 80% and Theory 20%

Text Books :

- 1.Financial Accounting – S.P. Jain and K.L.Narang – Kalyani Publishers , Ludhiana.
- 2.Advanced Accountancy – Mukerjee and Haneef,Tata Mc Graw Hill,New Delhi.
- 3.Financial Accounting – Reddy and Murthy –M argham Publications, Chennai-17.

Reference Books:

- 1.Financial Accounting – R.L.Gupta – Sultan Chand & Sons, New Delhi.
- 2.Advanced Accounts – M.C.Shukla ,S.Chand and Co.New Delhi.
3. Financial Accounting – Dr.S.Ganesan and Kalavathi –Tirumalai Publications , Nagarkovil.
4. Financial Accountancy – Arulanandam,Himalaya Publication, Mumbai.

CORE COURSE – II
CONTEMPORARY MANAGEMENT

Semester: I

Max. Marks:75

Course Code: 18UCO1C2

Credit: 4

Total Periods : 75

Instruction periods:5

Objectives: To enable the Students to understand and appreciate the contribution made by management thinkers.

UNIT – I

(10 Periods)

Management - Meaning –Arts or Science – Management and Administration Functions – Scientific Management F.W.Taylor , contributories of scientific management - Principles of Henry Fayol.

UNIT – II

(10 Periods)

Planning – Nature, Characteristics – Steps in Planning – type of plans and planning – MBO – Prerequisites,Advantages and Limitations.

UNIT – III

(10 Periods)

Organization – Principles of organization structure – Organization charts –departmentation – authority – responsibility – delegation of authority – centralization and decentralization – line and staff Organization-committee form of organization , staffing – Recruitment and Selection.

UNIT – IV

(10 Periods)

Direction – Principles of Direction, components.Motivation – Maslow & Herzberg; Leadership – Theories ,Trait,Behaviour and contingency theories,Managerial Grid, Mc Gregor’s X and Y theories , Orchy’s Z theory; Communication – Process , principles and essentials of effective communication.

UNIT – V

(10 Periods)

Co-ordination: co- ordination Vs Control,Steps in control process – significance – Essentials of Effective control system-Techniques of controlling.

TEXT BOOKS:

- 1.Business Management – Dinkar Pagare
2. Business Management – Y.K.Bhushan

REFERENCE BOOKS:

- 1.Principles of Business Management – S.A.Sherelakar
- 2.Essential of Management – Koontz & O’Donnel

ALLIED COURSE – I
BUSINESS ECONOMICS

Semester: I

Max. Marks:75

Course Code: 18UCO1A1

Credit: 3

Total Periods : 60

Instruction periods:4

Objectives: To Understand the business tools for decision making purpose.

UNIT – I

(12 Periods)

Economics – Definition – Economics Analysis – Micro and Macro – Economics- Business economics – Definition – scope of Business economics – Economics Concepts Applied in Business Economics – Role and Responsibilities of a Business Economics.

UNIT – II

(12 Periods)

Law of Demand – Determinants of demand- Demand Distinctions – Indifference Curve Analysis – consumer's Equilibrium – Elasticity of demand – Types – Measurement – Demand Forecasting – Methods of Demand Forecasting.

UNIT – III

(12 Periods)

Production function – Factors of production - Isoquant analysis – scale production economies of large scale production and limitations.

UNIT – IV

(12 Periods)

Supply –supply schedule –Law of supply – Supply curve –Elasticity of supply .Market structure – Equilibrium of firm and industry –Optimum firm,Meaning and characteristics of perfect,monopoly,duopoly oligopoly and monopolistic markets.Pricing under perfect & Monopolistic competition.

UNIT – V

(12 Periods)

National Income – concept – Measurement –inequalities of income –Fiscal policy method.Public Finance –Definition –Scope Importance.

TEXT BOOKS:

- 1.Business economics – Sankaran
2. Business economics – KPM Sundharam and En Sundharam

REFERENCE BOOKS:

- 1.Fundamentals of Business economics D.M.Mithani and VSR.Murthy
- 2.Principles of Business economics – PN.Reddy and HR.appanniah

ALLIED COURSE –II
OFFICE MANAGEMENT

Semester: I

Max. Marks:75

Course Code: 18UCO1A2

Credit: 3

Total Periods : 60

Instruction periods:4

Objective:To know office management tools and techniques.

UNIT – I

Office management –Meaning –Elements of office management –Functions of office management,office organization Definition,Characteristics and Steps- Types of organization – Functions of an office administratos.

UNIT – II

Office recoed management –Importance –Filling essentials – Classification and arrangement of files – Modern methods of filing –Modern filing devices ,Office Communication –Correspondence and Report writing –Meaning of office communication & mailing

UNIT – III

Form letters – Meaning ,Principles,and Factors to be considered in designing office forms –Types of report writing.

UNIT – IV

Computer and Operating system Fundamentals – Components of a computer system – Input and Output devices – Memory Handling –Storage Devices

UNIT – V

Introduction to MS-Word and User Utilities –Exploring Template and Printing a Presentation

TEXT BOOKS RECOMMENDED:

- 1.Fundamentals of office management – by J.P.Mahajan
- 2.Office Management –R.S.N.Pillai & Bagavathi – S.Chand
- 3.Computer Application in Business –Dr.S.V.Srinivasa Vallabhan ,Sultan Chand and sons,New Delhi

REFERENCE BOOKS

- 1.MS – Office and internet by Alexis Leon
- 2.Computer Application in Business –K.Mohan Kumar,Vijay Nicole imprints Private Limited
Dr.S.Rajkumar –Chennai
- 3.Computer Basics –V.Rajaraman – PHI.
- 4.Office Management –R.S.N.Pillai & BAGAVATHI –S.Chand
- 5.Office Management by S.P.Arrora

CORE COURSE –III
BUSINESS TOOLS FOR DECISION MAKING

Semester: II

Max. Marks:75

Course Code: 18UCO2C3

Credit: 5

Total Periods : 75

Instruction periods:5

Objective:To understand the business tools for decision making purpose.

UNIT – I

(15 Periods)

Introduction –Tabulation and Classification –Diagrams and Graphs,Measures of central Tendency – Arithmetic Mean,Median,Mode,Geometric Mean –Harmonic Mean.

UNIT – II

(15 Periods)

Measurement of Dispersion –Range –Quartiles- Deciles –Percentiles –Quartile Deviation –Mean Deviation –Standard Deviation – Co-efficient of Variation.

UNIT –III

(15 Periods)

Measurement of Skewness,Karl Person & Bowley Methods – Correlation –Simple Rank – Co-efficient of concurrent Deviation.

UNIT – IV

(15 Periods)

Regression Analysis –Simple Regression Equations – Time series Analysis – Components-Fitting a straight line by method of least square –Moving Average.

UNIT – V

(15 Periods)

Index numbers – Weighted and unweighted – Price Index Numbers –types-tests –Tests in index number time and factor reversal test- cost of living index number – Aggregate method- Family budget method.

(Problem 75% Theory 25%)

TEXT BOOKS:

- 1.Elements of Statistics by S.P.Gupta – Sultan Chand & Sons
- 2.Tools and Decision making by SL Aggarwal and SL Bharadwaj,Kalyan Publishers

REFERENCE BOOKS:

- 1.Business Statistics by PA.Navanitham,Jai Publications,Trichy.
- 2.Elements of Practical Statistics by S.K.Kappor – Oxford and IBHP Publishing company.

CORE COURSE – IV
BUSINESS REGULATORY FRAMEWORK

Semester: II

Max. Marks:75

Course Code: 18UCO2C4

Credit: 4

Total Periods : 75

Instruction periods:5

Objective:To enable the students to gain knowledge about mercantile law and its importance.

UNIT – I

(15 Periods)

Introduction –Definition and scope of mercantile law-growth and sources of mercantile law-Nature and kinds of contracts –offer and acceptance –consideration-capacity of parties –free consent –legality of object,Void Agreements-contingent contracts.

UNIT – II

(15 Periods)

Performance of contracts –Discharge of contracts-remedies for breach including specific Performance – Quasi contracts.

UNIT – III

(15 Periods)

Special Contracts –Indemnity and Guarantee –Bailment and pledge –Law of agency.

UNIT – IV

(15 Periods)

The sale of Goods Act 1930-Definition –Buyer -Goods –Delivery –Mercantile Agent –Sale and Agreement to sell –condition &warranty,Transfer of Property,performance of sale contract,Unpaid Seller and his Rights.

UNIT – V

(15Periods)

Negotiable Instruments (Amendment)Act,2015-Definition of Negotiable Instrument-characteristics – classification –notes,bills,cheques and promissory note –Dishonour of Negotiable Instruments – Discharge of Negotiable Instrument.

TEXT BOOKS:

- 1.Mercantile law by M.C.Shukla –S.chand &company ,New Delhi.
- 2.Business Law by V.Balachandran &Thothadri S-Vijay Nicole Imprints (p)Ltd, Chennai.

REFERENCE BOOK

- 1.Commercial law by Chawla and Garg-Kalyani Publishers,Chennai.
- 2.Business law by N.D.Kappor –S.chand & Sons,New Delhi.
3. Mercantile law by Batra and Kalra –Tata McGraw Hill Co,Mumbai.
4. Mercantile law by M.C.Kuchhal –Vikas Publishing House,Chennai
5. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R.Chand & Co.

ALLIED COURSE – III
MODERN MARKETING

Semester: II

Max. Marks:75

Course Code: 18UCO2A3

Credit: 3

Total Periods : 60

Instruction periods:4

Objective:To endow students with the knowledge of Marketing.

UNIT – I

(12 Periods)

Market-Marketing –Definition –Object and Importance of marketing –Evolution of Concept of Marketing –Recent Development inMarketing Concept –Marketing Functions – Approaches to the Study of Marketing-Market Segmentation –Basis –Criteria-Benefits.

UNIT – II

(12 Periods)

Product Policy –Product Planning and Development –Product life Cycle –Product Mix-Distribution Channels –Types of Channels –Factors Affecting Choice of Distribution-Branding –Features –Types – Functions.Packaging-Feature-Types-Advantages-Brand Name and Trademark.

UNIT – III

(12 Periods)

Pricing –Definition –Objective –Factors Affecting Price Determination-Methods of Setting Prices-Cost –Demand and Competition –Pricing Policies and Strategies.

UNIT – IV

(12 Periods)

Sales Promotion – Objective- Importance of Sales Promotion –Personal Selling –Advertising-Meaning-objectives-Functions and Importance –Kinds of Media-Direct Marketing –Multi-level Marketing.

UNIT – V

(12 Periods)

Retail Marketing – methods-Problems-Retails Marketing in India –Marketing of services-E-Marketing-Marketing Ethics-Consumerism-Meaning –Evolution-Types of Exploitation-Consumer Protection Act-Consumer Rights-Consumer Forums

TEXT BOOKS:

- 1.Dr.Rajan Nair, 'Marketing' , Sultan Chand & Sons,New Delhi,2004
- 2.PhilipKotler, "Principles of marketing"Prentice Hall of India ,New Delhi,2006

REFERENCE BOOKS;

- 1.R.S.N.Pillai & Bagavathi,Modern Marketing Principles and Practices",.Chand &Co pv Ltd,New Delhi,2004.

CORE COURSE – V
BUSINESS ACCOUNTING

Semester: III

Max. Marks:75

Course Code: 18UCO3C5

Credit: 5

Total Periods : 75

Instruction periods:5

Objectives: To make the students to understand the Accounting principles and its application in Business.

(Theory & Problem)

UNIT – I **(15 Periods)**

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT – II **(15 Periods)**

Hire Purchase accounts & Installment purchase system .

UNIT – III **(15 Periods)**

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT – IV **(15 Periods)**

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT – V **(15 Periods)**

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others : “**Advanced Accountancy**”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “**Advanced Accounting**”, Kalyani Publishers, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “**Advanced Accounting**”, S.Chand & Co, New Delhi.
4. M.C. Shukla: “**Advanced Accounts**” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “**Modern Accountancy**”, Tata McGraw Hill, Delhi.
6. Arulanandam “**Advanced Accountancy**”, Himalaya Publications, Delhi

CORE COURSE-VI
BUSINESS COMMUNICATION

Semester: III

Max. Marks:75

Course Code: 18UCO3C6

Credit: 4

Total Periods :75

Instruction periods:5

Objective:

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

UNIT-I

(15 Periods)

Nature and Scope of Business Communication – Meaning and Importance of Communication, Types of Communication - Barriers to Communication and overcome barriers.

UNIT-II

(15 Periods)

Business Correspondence – meaning, Kinds of Business Letter - Enquiry and Reply – Orders and their Execution – Credit and Status enquiries – Claims and Adjustments.

UNIT-III

(15 Periods)

Collection Letters – meaning, content, stages of collection letters; Sales letters – meaning, content, functions of sales letter; Circular Letters – Bank Correspondence.

UNIT-IV

(15 Periods)

Job Application Letters – Meaning, Types- Guidelines to write Application letters and Resumes – Interview letters and appointment order, Company Secretary Correspondence – Report writing.

UNIT-V

(15 Periods)

Modern Communication methods – Online Communication – Fax, E-mail, Voicemail, SMS, Internet, Tele – Conferencing, Video – Conferencing, Electronic Bulletin Boards.

Text and Reference Books (Latest revised edition only)

1. Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli.
2. Business Communication – SRN Pillai and Bagavathi.
3. Effective Business English and Correspondence by M.S.Ramesh and Pattenshetty – R.Chand& Company.
4. Business Correspondence and Report writing by Sharma and Krishna Mohan – TMH

ALLIED COURSE – IV
BANKING THEORY LAW AND PRACTICE

Semester: III

Course Code: 18UCO3A4

Total Periods : 60

Max. Marks:75

Credit: 3

Instruction periods:4

Objectives:

To provide knowledge relating to the procedure for opening bank accounts, features of cheque and lending principles of bank.

To provide exposure to the students with the latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC etc.,

UNIT - I

(12 Periods)

Origin and development of banks- Banking Regulations Act 1949-Definition of Banking-Licensing, Opening of branches - Importance and Functions of Banks –Inspection General and Special Relationship between Banker and Customer.

UNIT - II

(12 Periods)

Commercial banks- Universal Banking-Management of Deposits and Advances-Classification and nature of Deposit accounts – Advances-Types of Advances-Lending practice- Principles of sound lending.

UNIT - III

(12 Periods)

Central bank-Reserve Bank of India- Objectives- Organization-functions-Monetary policy-Credit control measures and their effectiveness.

UNIT - IV

(12 Periods)

Negotiable Instrument - Definition - features - Promissory note - Bill of exchange and Cheque - Holder and holder in due course – Crossing of a Cheque - Types of crossing - Endorsement - Negotiation & Dishonour and discharge of Negotiable instrument - Protection of Collecting Banker and Paying Banker.

UNIT - V

(12 Periods)

E-Banking - Meaning-benefits-electronic transfer-NEFT,- ECS- ATM- Debit card and Credit card. RTGS - Mobile banking - WAP- Tele banking- Internet banking- Bank assurance- Banking ombudsman scheme- Demat account.

TEXT BOOK: 1. Banking Theory & Practice - E.Gordon and Dr.K.Natarajan , Himalaya Publishing House.

REFERENCE BOOKS:

1. Banking Technology – Dr.A.Rama, A.Arunadevi, New century book house (P) Ltd, Chennai.
2. Banking Theory Law & Practice, - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
3. Banking Theory Law & Practice-Rajesh R, Sivagnanasithi.T, Tata McGraw– Hill publishing Co Ltd.
4. Banking Theory & Practice - Dr.P.K.Srivastava, Himalaya Publishing House, Mumbai.
5. Banking Theory & Practice - Shekar.K.C, Lekshmi Shekar, Vikas Publishing House Pvt. Ltd.

ALLIED COURSE-V
BUSINESS ENVIRONMENT

Semester: III

Max. Marks:75

Course Code: 18UCO3A5

Credit: 3

Total Periods :60

Instruction periods:4

Objectives

To enable the students to have an overview of Business Environment – Political, social and Global and to enable the students to appreciate the importance of environment and its impact on business and society.

UNIT - I

(12 Periods)

Business Environment - Definition and meaning of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21st century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis.

UNIT - II

(12 Periods)

Economic Environment – meaning – Nature of the Economic Environment –Structure – Economic policies and planning the economic conditions.

UNIT - III

(12 Periods)

Political Environment – meaning and nature of the Political environment, Government Environment – Functions of the state – Economic Roles of the Government – Government and Legal Environment.

UNIT - IV

(12 Periods)

Social Environment – meaning and nature of Social Environment – Business and Society, Ecology and Consumerism, Consumer rights – Business Ethics and Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

UNIT - V

(12 Periods)

Global Environment – Globalisation – Meaning and Rationale for globalisation –Role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India.

TEXTS BOOKS

S.Sankaran, Business Environment, Margham Publications, Chennai, 2002.

Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.

REFERENCES BOOKS

K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.

Raj Agarwal, Business Environment, Excel Books, New Delhi, 2002

NON-MAJOR ELECTIVE- I A
PRINCIPLES OF MARKETING

Semester: III

Max. Marks:75

Course Code: 18UCO3N1A

Credit: 2

Total Periods : 75

Instruction periods:2

Objectives:

To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing. To provide basic knowledge about the latest trends in marketing.

UNIT – I

(6 Periods)

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing.

UNIT – II

(6 Periods)

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardisation - Market Information

UNIT – III

(6 Periods)

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

UNIT – IV

(6 Periods)

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman.

UNIT – V

(6 Periods)

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers

TEXT BOOKS :

1. Marketing- R.S.N.Pillai and Bhagavathi, S.Chand & Co. Ltd, 2009 edition & 2011 reprint, New Delhi.

2. Principles of Marketing – Senthilkumar .K & Sasikumar. G, Himalaya Publishing House, Mumbai.
3. Marketing- Rajan Nair, Sultan Chand & Sons, NewDelhi 2005 Edition.

REFERENCE BOOKS:

1. Essentials of Marketing - K. Sundar, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. Marketing - J.Jayasankar, Margham Publications, Chennai.
3. Marketing - Dr. L. Natarajan, Margham Publications, Chennai.
4. Fundamentals of Marketing – Dr.Vikas Saraf Pawan, Thankur, University Science Press, New Delhi.
5. Principles of Marketing- Sonatakki, Kalyani Publishers, New Delhi.

NON MAJOR ELECTIVE I B
PRINCIPLES OF MANAGEMENT

Semester: III

Max. Marks:75

Course Code: 18UCO3N1B

Credit: 2

Total Periods : 75

Instruction periods:2

Objectives:

To make the students to get acquainted with the basic Principles of Management.

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

UNIT – I

(6 Periods)

Definition of Management – Functions of management - Contributions of Taylor, Henri Fayol, Elton Mayo, Gilbreth, Maslow and Peter Drucker

UNIT – II

(6 Periods)

Planning – Nature and Purpose – Objectives – Types – Steps in planning – Limitations.

UNIT – III

(6 Periods)

Organising – Meaning – Principles – Types – Departmentation - Delegation of authority, Principles, Advantages and Disadvantages.

UNIT – IV

(6 Periods)

Direction – Communication: Principles of Effective Communication, Types – Leadership, nature, Qualities of a Leader, Leadership styles, Leadership Theories, Motivation – Process, Maslow and Z Herzberg.

UNIT – V

(6 Periods)

Controlling – Meaning, Nature, Process and Areas of controlling.

TEXT BOOKS RECOMMENDED:

1. Principles of management – L.M.Prasad
2. Principles of management – Sherlekar
3. Business management – Dinkar and Pegare
4. Principles of management – Tripathi & Reddy
5. Essentials of management – Koontz and “O” Donnel (TMH)
6. Business Organization – Dr. S.C.Saxena.

NON MAJOR ELECTIVE - I C

INTRODUCTION TO BANKING

Semester: III

Max. Marks:75

Course Code: 18UCO3N1C

Credit: 2

Total Periods : 75

Instruction periods:2

OBJECTIVES:

To promote an understanding of the basic concepts in banking

To acquaint learners with the theoretical and legal concepts of banking in India.

To help them to attain the competencies required for a career in banking services.

UNIT – I

(6 Periods)

Banking – Meaning - Definition – Function of banking - Classification of Banks

UNIT – II

(6 Periods)

Definition of the terms Banker and Customer – differential relationship between Banker and Customer – General and Special relationship.

UNIT – III

(6 Periods)

Cheques - Definition of a Cheque – Characteristics of Cheques – Marking – Honor and Dishonor of Cheques. Crossing of Cheques – significance –Endorsement –Types.

UNIT – IV

(6 Periods)

Types of Accounts – Deposits and Loans, Types of Lending – Principles of Lending.

UNIT – V

(6 Periods)

Recent trends in Banking services – Modern services of Banks – ATM, Credit Card, Debit Card, Green Card.

TEXT BOOK:

Banking Theory, Law and Practice – SUNDARAM & VARSHNEY, Sultan Chand & Sons.

BOOKS FOR REFERENCE:

1. Banking Theory, Law and Practice – E. GORDON & K. NATARAJAN, Himalaya Publishing House
2. Banking Law and Practice – P.N. VARSHNEY, Sultan Chand & Sons, New Delhi.
3. Money, Banking, Trade and Public Finance – M.C. VAISH, New Age International (P) Limited, New Delhi.

4. Indian Banking – K. PARAMESWARAN & S. NATARAJAN, S.Chand& Company Ltd.
5. Banking Theory, Law and Practice – S.M. SUNDARAM, Sri Meenakshi Publication, Karaikudi.
6. Banking Theory – VASUDEVAN, Sultan Chand & Sons, New Delhi.

CORE COURSE – VII
COST ACCOUNTING

Semester: IV

Max. Marks:75

Course Code: 18UCO4C7

Credit: 5

Total Periods : 75

Instruction periods:5

Objective:To enable the students to know the importance of costing and to understand the basic concepts.

UNIT – I

(15 Periods)

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit – cost centres – cost sheet.

UNIT – II

(15 Periods)

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT – III

(15 Periods)

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover - types – causes and remedies.

UNIT – IV

(15 Periods)

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

UNIT – V

(15 Periods)

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) –operating costing.

Theory: 25%, Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jawaharlal – TMH, New Delhi
2. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.

4. Cost Accounting by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.

CORE COURSE – VIII

COMPANY LAW

Semester: IV

Max. Marks:75

Course Code: 18UCO4C8

Credit: 4

Total Periods : 75

Instruction periods:5

Objective:

To enable the students to know the importance of company law and its provisions as per Company Act 2013.

UNIT – I

(15 Periods)

Definition of Company – Characteristics – Kinds – Formation – Incorporation Procedures.

UNIT – II

(15 Periods)

Memorandum of Association – Contents – Articles of Association – Contents – Doctrine of Ultra Vires – Indoor Mangement – Prospectus - Statement in lieu of Prospectus.

UNIT – III

(15 Periods)

Share Capital – Meaning – Kinds – Difference between Shares and Stock – Modes of Issues of Securities – Private Placement – Rights Issue – Issue of Bonus Shares – SEBI Guidelines relating to Issue of Shares, Debentures – Meaning, Definition – Difference between Shares and Debentures – Types of Debentures.

UNIT – IV

(15 Periods)

Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extraordinary General Meeting, Board Meeting.

UNIT – V

(15 Periods)

Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.

Text and Reference Books (Latest revised edition only)

1. Company Law – Gaffoor and Thothadri – Vijay Nicole Imprints (P) Ltd
2. Company Law – Avtar Singh
3. Company Law N.D. Kapoor
4. M.C.Shukla and S.S. Gulshan – Principles of Company Law
5. A Student Handbook on Company Law and Practice – V. Balachandran & M. Govindarajan – Vijay Nicole Imprints (P) Ltd.
6. S.BadriAlam and Saravanavel - Company Law- Himalaya Publications
7. P.P.S. Gogna – Text Book of Company Law – S.Chand

ALLIED COURSE-VI
BANK MANAGEMENT

Semester: IV

Max. Marks:75

Course Code: 18UCO4A6

Credit: 3

Total Periods :60

Instruction periods:4

Objectives:

To give basic inputs on various aspects of bank operations.

UNIT - I

(12 Periods)

Genesis of Modern Banking in India, Compliance with KYC norms, Banking sector reforms, Emerging Trends and Issues in Banking: Inclusive Banking (financial inclusion) - No Frills account, Electronic Payments .

UNIT - II

(12 Periods)

National Payment Corporation of India - Banking Ombudsman - Banking Codes and Standard Boards- Customer relations. Compliance with BR Act, RBI Act, Negotiable Instruments Act and SEBI Act (rules and regulations applicable for capital market transactions) Policy rates (CRR, SLR, Repo and Reverse Repo, Bank Rate, MSF etc) and their impact. Prudential Norms.

UNIT - III

(12 Periods)

Convergence of the Indian Banking system to the international standards; Basel Committee I, II and III; Capital adequacy requirements: Tier 1 capital-Tier 2 Capital, Off Balance Sheet Items - ADR - GDR- Participatory Notes- Bancassurance.

UNIT - IV

(12 Periods)

ALM: Concept - components - Functions – Process. Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant –

Loan supervision. Importance of risk management in banks - instruments of credit risk management- credit approving authority- prudential limits - risk rating .

UNIT - V

(12 Periods)

Credit Scoring by CIBIL and other agencies_(Experian, Equifax and Highmark), Credit scoring by individual banks, Credit appraisal different types of loans – priority sector - consumer loans - MSMEs - Large Borrower accounts - Other Non-priority sector loans.

Text Books And Reference Books:

1. Indian Institute of Banking & Finance, (2013). *Advanced Bank Management*, Macmillan publication.
2. Indian Institute of Banking & Finance, (2012). *Principles & Practices of Banking*. Macmillan Publication.
3. Jessica, K. (2010) *Financial Services Information Systems* (2 ed.). Auerback publications.

Essential Reading / Recommended Reading

1. Indian Institute of Banking & Finance, (2010). *Bank Financial Management*, Macmillan publication.
2. Srivastava, & Divya, Nigam, (2014). *Management of Indian Financial Institutions*, Himalaya Publishing House.
3. Vasant, Joshi & Vinay, Joshi, (2009). *Managing Indian Banks- Challenges Ahead*, sage publications.
4. M. Y. Khan, (2013). *Indian Financial System*, Tata McGraw Hill.
5. O.P, Bhat & K. K, Saxena, (2008). *Bank marketing*, skylark publications.

NON MAJOR ELECTIVE - II A

FUNDAMENTALS OF ACCOUNTING

Semester: IV

Max. Marks:75

Course Code: 18UCO4N2A

Credit: 2

Total Periods : 30

Instruction periods:2

Objective:

To enable the students to know the importance of accountancy and its concepts.

UNIT – I

(6 Periods)

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

UNIT – II

(6 Periods)

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

UNIT – III

(6 Periods)

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

UNIT – IV

(6 Periods)

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

UNIT – V

(6 Periods)

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai.

NON MAJOR ELECTIVE - II B
ORGANISATIONAL BEHAVIOUR

Semester: IV

Max. Marks:75

Course Code: 18UCO4N2B

Credit: 2

Total Periods : 30

Instruction periods:2

OBJECTIVE:

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

UNIT – I

(6 Periods)

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

UNIT – II

(6 Periods)

Perception: Process – Factors influencing perceptual selection and Distortion in Perception.
Personality: Meaning, Nature, Determinants, Types and Theories of Personality.

UNIT – III

(6 Periods)

Learning: Meaning, Nature and Scope, Theories of Learning, Attitude: Meaning, Factors influencing formation of Attitude.

UNIT – IV

(6 Periods)

Group Dynamics: Meaning, Types of Group – Formation of Groups, Group Cohesiveness, Conflict Resolution.

UNIT – V

(6 Periods)

Organisational change – Resistance to change and Overcoming resistance to change – Organisational Development – OD Process and Techniques.

BOOKS RECOMMENDED:

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

Books for Reference:

1. Fred Luthans - Organisational Behaviour
2. Keith Davis – Human Behaviour at work
3. L.M. Prasad – Organisational Behaviour – Sultan Chand & Sons

4. K. Aswathappa – Essentials of Organisational Behaviour

5. Stephan Robinson - Organisational Behaviour

NON MAJOR ELECTIVE - II C

CONSUMER BEHAVIOUR

Semester: IV

Max. Marks:75

Course Code: 18UCO4N2C

Credit: 2

Total Periods : 30

Instruction periods:2

OBJECTIVES:

1. To understand consumers' behavior and how they make decisions.
2. To appreciate the personal and environmental factors that influence consumer decisions.
3. To understand the strategic implications of consumer influences, and marketing decisions

UNIT – I

(6 Periods)

Definition, scope, and application of Consumer Behavior Evolution of Consumer Behavior as a field of study and its relationship with Marketing; Behavioral Dimension - Interdisciplinary Nature of Consumer Behavior studies

UNIT – II

(6 Periods)

Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives - Models

UNIT – III

(6 Periods)

Consumers Needs & Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Selfconcept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation - Change - Consumer Communication.

UNIT – IV

(6 Periods)

Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, lifestyle analysis - Culture; Sub- Culture, Cross Culture - Interpersonal Communication and influence, Opinion Leadership.

UNIT – V

(6 Periods)

Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

COURSE TEXT:

1. Schiffman,Leon.G, Kanuk Leslie Lazar, and Kumar Ramesh. S., Consumer Behavior; Pearson Education, 10th Edition, 2012.
2. Gupta S.L & Pal Sumitra, Consumer Behaviour: An Indian Perspective Text and cases; Sultan Chand, 2nd Edition, 2011.

COURSE REFERENCES:

1. Peter Paul J., and Olson Jerry C., Consumer Behavior and Marketing Strategy, Irwin/McGraw Hill Higher Education, 2009.
2. Solomon, M.R., Consumer Behavior: Buying, Having, and Being, PHI Learning, 9th Edition, 2011.
3. Loudon, David, Bitta Albert Della, Consumer Behavior: Concepts and Applications; Tata McGraw Hill Education Private Limited, 4th Edition, 2001.

CORE COURSE - IX
COMPANY ACCOUNTING

Semester: V

Max. Marks:75

Course Code: 18UCO5C9

Credit: 5

Total Periods : 75

Instruction periods:5

OBJECTIVE:

To enable the students to know about accounting procedure in corporate accounting

UNIT - I

(15 Periods)

Shares – Issue of shares– Forfeiture and Reissue of Shares – Different forms of issue of shares - Book building - Price band - Issue and Redemption of Preference Shares - Buyback of shares.

UNIT - II

(15 Periods)

Preparation of Company Final Accounts & Company Balance Sheet Preparation (As per revised schedule).

UNIT -III

(15 Periods)

Amalgamation of companies as Merger and Purchase – Purchase consideration Methods – Closing Entries in the books of Vendor Company – Opening Entries in the books of Buying Company as per AS 14 (Inter Company Investments Excluded).

UNIT- IV

(15 Periods)

Holding companies – Subsidiary companies – Capital profit – revenue profit – Minority interest – Cost of control - Consolidated Balance Sheet as per AS 21 of Holding Company and its subsidiary companies (Excluding InterCompany Holdings).

UNIT - V

(15 Periods)

Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator’s Final Statement of Receipts and Payments (problems) -Environmental accounting and reporting (theory only).

Theory: 25% Problem: 75%

TEXT BOOK

1. S.P. Jain & K.L. Narang, (2014), Advance Accountancy Volume-II, Kalyani Publishers, New Delhi.

Books for Reference:

1. T.S. Reddy and A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai 2. Shukla MC, Grewal TS & Gupta SC (2016), Advanced Accounts, Vol. II, S. Chand & Company Ltd, New Delhi 3. R. L. Gupta & M. Radhaswamy (2013), Corporate Accounting, Sultan Chand & Sons, New Delhi.

CORE COURSE – X

AUDITING

Semester: V

Max. Marks:75

Course Code: 18UCO5C10

Credit: 5

Total Periods : 75

Instruction periods:5

Objectives

- To enable the students to gain basic knowledge on the principles and practices of Auditing.
- To help the students to know the recent developments of computerized and online Auditing including EDP Auditing.

UNIT - I

(15 Periods)

Origin of audit - definition of audit - book-keeping and accountancy, auditing and investigation - qualities of an auditor - objectives of audit -internal audit and statutory audit - status of internal auditor - test check -meaning and objectives of internal check - auditors duty with regard to internal check - consideration at the commencement of a new audit - audit programme - audit note book - working papers.

UNIT - II

(15 Periods)

Vouching - meaning - voucher - points to be noted in a voucher –internal check as regards cash - vouching the debit side and credit side of the cash book - teeming and lading method of frauds - vouching of trading transactions - internal check as regards purchases - duty of an auditor in connection with credit purchases, purchase return, the duties of an auditor in connection with credit sales, sales return, goods sold on sale or return system and goods sent on consignment.

UNIT - III

(15 Periods)

Verification and valuation of assets and liabilities - meaning of verification -verification of assets - verification of liabilities, share capital, trade creditors, bills payable, outstanding expenses, contingent liabilities – valuation of assets - problems in the valuation of assets - valuation of assets during

inflationary period - fixed assets - mode of valuation of fixed assets - floating or current assets - mode of valuation of floating assets - wasting assets - valuation of wasting assets - intangible assets - auditors position as regards the valuation of assets .

UNIT - IV

(15 Periods)

Audit of joint stock companies - qualifications and – disqualification appointment, rotation, and removal of auditor - remuneration and expenses of an auditor’ - powers and duties of an auditor - status of an auditor - auditors lien - audit of share capital - audit of share transfer, unclaimed dividends - duty of an auditor in connection with the payment of dividends; auditor’s report- liabilities of an auditor - liabilities of an auditor under Companies Act law of agency - liability of an auditor to third parties.

UNIT - V

(15 Periods)

EDP Auditing - definition - Need for Control - Effects of EDP Auditing- Foundations of EDP Auditing - steps in EDP Audit - Some major Audit Decisions - Legal influences of EDP Audit - Division of Auditing in EDP Environment - Online Computer Systems - Documentation under CAAT - Using CAAT in Small Business Computer Environment.

TEXT BOOK

1. B.N. Tandon, (Latest Ed.), Principles of Auditing, S.Chand& Company, New Delhi.
2. Ravinderkumar and Virender Sharma, (Latest Ed.), Auditing principles and practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.

BOOKS FOR REFERENCE

1. Ghatalaia, Spicer and Pegler’s Practical Auditing, S. Chand & CO., New Delhi.
2. Depaula, (Latest Ed.), “Principles of Auditing”, Deep & Deep Publishing house, Delhi.
3. Dicksee, (Latest Ed.), “Principles of Auditing”, Vikas Publishing House, New Delhi.
4. Batlibai, (Latest Ed.), Principles of Auditing, S. Chand & Co., New Delhi.
5. S.Vengadamani (2013) Practical Auditing, Margham Publications, Chennai.

CORE COURSE – XI

COMPUTER APPLICATIONS IN BUSINESS

Semester: V

Max. Marks:75

Course Code: 18UCO5C11 & 18UCO5C11P

Credit: 4

Total Periods : 75

Instruction periods:5

OBJECTIVE:

To enable the students to know the importance of computer application in business.

(Theory - 60 marks ; UE: 45 ; IA: 15)

UNIT - I

(15 Periods)

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, saving and closing documents – mail merge.

UNIT - II

(15 Periods)

Spread sheet – Spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and formatting work sheets – creating and formatting different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

UNIT - III

(15 Periods)

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT - IV

(15 Periods)

Introduction to Inventories – Creation of stock categories – Creation of Stock groups –
Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks –
Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock
vouchers – Introduction to cost – creation of cost category – Creation cost centres – Editing and
deleting cost centres & categories – Usage of cost category and cost – centres in vouchers entry –
Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and
printing reports in detailed and condensed format.

UNIT - V

(15 Periods)

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis,
Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank
Reconciliation Statement.

(Practical – 40 marks UE: 30 marks IA:10 marks)

LIST OF PRACTICAL

MS (Unit I)

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

MS-Excel (Unit II)

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operations
5. Creating Pivot tables

Accounting Package (Unit III,IV and V)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report
4. Bank Reconciliation Statement

Text and Reference Books (Latest revised edition only)

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – John wiley & sons inc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R. Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press

CORE COURSE – XII

FINANCIAL MANAGEMENT

Semester: V

Max. Marks:75

Course Code: 18UCO5C12

Credit: 5

Total Periods : 75

Instruction periods:5

OBJECTIVE:

To enable the students to know the principles and practices of managing finance.

UNIT - I

(15 Periods)

Nature, Meaning and scope of Financial Management - Goals of financial management -Importance - Financial Planning and forecasting - Factors affecting financial planning- Time value of money – computing techniques – discounting/ Present value Techniques.

UNIT - II

(15 Periods)

Working capital management - Concept of working capital - liquidity vs. Profitability- Need and importance of working capital. Determinants of working capital- Components of working capital - Computation of working capital.

UNIT - III

(15 Periods)

Cost of Capital - Concept - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital – Operating, financial and combined leverages and interpretation.

UNIT - IV

(15 Periods)

Capital structure - Meaning, factors affecting capital structure -Capital structure Theories.

UNIT - V

(15 Periods)

Dividend Policy - dividend themes - Walter’s model - Gordon’s model - Modigliani Miller model - Determinants of dividend policy - forms of dividend.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi

2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi
3. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy
4. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication,
New Delhi
5. Financial Management by S.P.Guptha, SahityaBhavan Publication, New Delhi

MAJOR BASED ELECTIVE I –A
HUMAN RESOURCE MANAGEMENT

Semester: V

Max. Marks:75

Course Code:18UCO5M1A

Credit: 4

Total Periods : 60

Instruction periods:4

Objectives:To impart knowledge on the concepts and principles of HRM followed in different types of organization.

Unit – I

(12 Periods)

HRM – Concept of HRM, Features, Functions, Qualities of HR Manager, History of HRM.

Unit – II

(12 Periods)

HRM Planning – Meaning, Importance, Process, Job Analysis – Collection of Data, Job Description and Job Specification.

Unit – III

(12 Periods)

Recruitment – Meaning, Sources of Recruitment, Selection Process, Types of Test and Interview, Placement Induction.

Unit – IV

(12 Periods)

Training – Meaning and Importance, Employee Training Method, Executive Development Techniques, Performance Appraisal – Definition – Significance, Traditional and Modern methods of Performance Appraisal, Post Appraisal Interview.

Unit – V

(12 Periods)

Discipline – Meaning, Types, factors influencing discipline, Types of Punishments – Essential of effective discipline, McGregor’s Hot Stone Rule; Grievance – Causes for Grievance, Grievance handling Procedures.

Text Books (Latest revised edition only)

4. L.M. Prasad ,Human Resources Management, Jain Book Agency, New Delhi.
1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.

Reference Books:

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi
2. Dr. Ashwathappa, Human Resource Management, McGraw Hill Education (India) Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
4. Dale Yoder & Paul D. Staudohar, Personnel Management, Prentice Hall.
5. S.S. Khanka, Human Resource Management, S. Chand & Sons, New Delhi.
6. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
7. H. John Bernardin & Joyee E. A. Russel, Human Resource Management - An experiential approach, 4th Edition, McGraw-Hill International Edition., 2007
8. David A. DeCenzo & Stephen P. Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
9. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, New Delhi.

MAJOR BASED ELECTIVE I –B

RETAIL MARKETING

Semester: V

Max. Marks:75

Course Code : 18UCO5M1B

Credit: 4

Total Periods : 60

Instruction periods:4

OBJECTIVES

1. To expose the students to various trends of retail business.
2. To provide a basic understanding to broad set of specialized activities and techniques in managing retail business.

UNIT - I

(12 Periods)

Retailing Introduction to retailing – retailing and economic significance – types of retailers - Trends, characteristics, food, general merchandise, non-store retailing – service retailing.

UNIT - II

(12 Periods)

Retailing Channel Multi channel retailing – retail channels for interacting with customers, Electronics and others – Multi Channel retailing shopping experience – retail market strategy.

UNIT - III

(12 Periods)

Location Retail location and sight selection.

UNIT - IV

(12 Periods)

Pricing strategies and approaches – store lay out – design – visual merchandising.

UNIT - V

(12 Periods)

Customer Service and its practices in India.

TEXT BOOKS:

Michael Levy and Barton A Weitz, Retailing Management, Tata Mc Graw Hill, New Delhi, 2001 25.

REFERENCE BOOKS:

1. Gilbert Pearson, Retail Marketing, Education Asia, 2001 Vedamani, Gibson
2. Retail Marketing, Jaici Publishing House, New Delhi, 2000.
3. Berman & Evans, Retail Management, PHI, New Delhi, 2001

MAJOR BASED ELECTIVE I –C

INVESTMENT MANAGEMENT

Semester: V

Max. Marks:75

Course Code : 18UCO5M1C

Credit: 4

Total Periods : 60

Instruction periods:4

Objective:

To provide students to know and evaluate the various sources of investments.

UNIT - I

(12 Periods)

Investment –Objective of investment-Investment Vs Speculation- Investment process-
Sources of Investments.

UNIT - II

(12 Periods)

Risk- Systematic and Unsystematic risk - risk and return, Capital and Revenue returns.
(Theory Only)

UNIT - III

(12 Periods)

Bank deposits- Post office saving schemes- Gold and silver- Real estate- Equity shares
and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings
Investments.

UNIT - IV

(12 Periods)

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value
Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value
Interest Factor Annuity (FVIFA).

UNIT - V

(12 Periods)

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis-
Industry Analysis- Company Analysis.

Text and Reference Books (Latest revised edition only)

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.

2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
3. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
4. Preetisingh- Investment Management- Himalaya Publishing House.

SKILL BASED ELECTIVE – I A

INSURANCE MANAGEMENT

Semester: V

Max. Marks:75

Course Code : 18UCO5S1A

Credit: 2

Total Periods :30

Instruction periods:2

Objective: To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

UNIT - I

(6 Periods)

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India

UNIT - II

(6 Periods)

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

UNIT - III

(6 Periods)

Fire Insurance – Nature – Fire Insurance Contract – Kinds of Policies - Policy Conditions - Payment of Claims – Reinsurance – Double Insurance.

UNIT - IV

(6Periods)

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT - V

(6 Periods)

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance - Cattle Insurance – Crop Insurance - Medi-Claim – Overseas Medi – Claim Policy - Rural Insurance in India. Insurance Regulatory and Development Authority Act,1972 - IRDA Regulations 2000.

Text and Reference Books :(Latest revised edition only)

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.
2. NaliniPravaTripathy and Pabir Pai-Insurance, Theory and Practice- Prentice Hall , New York.
3. M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi
4. Mark S. Dorfman-Introduction to Risk Management and Insurance- Prentice Hall, New York.
5. IRDA 1999.

SKILL BASED ELECTIVE – I B

SERVICES MARKETING

Semester: V

Max. Marks:75

Course Code: 18UCO5S1B

Credit: 2

Total Periods : 30

Instruction periods:2

OBJECTIVES:

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

UNIT - I

(6 Periods)

Services – Meaning, Concept of Services, Characteristics, Classification of Srvices – Difference between Goods and Services.

UNIT - II

(6 Periods)

Service Marketing Mix – Meaning and Characteristics, factors, Service Product – Promotion – Promotion Mix, Personal Selling.

UNIT - III

(6 Periods)

Pricing – Meaning, Objectives, Characteristics of Services and Prices – Factors affecting Pricing decisions.

UNIT – IV

(6 Periods)

Location – Features for Choosing Service Location, Classification of Services by Location, Channels, Methods of Distrributing Services.

UNIT - V

(6 Periods)

Marketing of Financial Services – Banking and Insurance – Characteristics, Importance, Marketing Mix.

TEXT RECOMMENDED:

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

REFERENCE BOOKS:

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

SKILL BASED ELECTIVE – I C

INTERNET

Semester: V

Max. Marks:75

Course Code : 18UCO5S1C

Credit: 2

Total Periods : 30

Instruction periods:2

OBJECTIVE :

To learn about Internet and to gain practical knowledge and application in Business.

UNIT I:

(6 Periods)

Introduction to Internet – A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

UNIT II:

(6 Periods)

Internet Service Provider – Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

UNIT III:

(6 Periods)

Internet Basics: Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet.

UNIT IV

(6 Periods)

E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar. E-mail address – creation – browsing – search engines –downloads

UNIT V

(6 Periods)

Visiting business places, libraries, Railway and Airline reservation, online chatting

Books for Reference:

1. Paul E. Hoffman, “**The Internet Instance Reference**”BPB Publications
2. Alexis Leon Mathews, Leon Tech world,“**Internet for Everyone**”UBS Publications
3. S. Aarathi,“**Internet Programming and Web Design**” Kalaikathir Achagam
4. “**Internet and E-mail**” Yatin Publications, Delhi
5. **Internet Complete**” BPB Publications.

SKILL BASED ELECTIVE – II A

ADVERTISING MANAGEMENT

Semester: V

Max. Marks:75

Course Code: 18UCO5S2A

Credit: 2

Total Periods : 30

Instruction periods:2

Objectives:To understand advertising from the broader integrated marketing communication perspective,and to study the customer motivations,crafting effective messages,making efficient use of media.

UNIT - I

(6 Periods)

Basic Concepts in Advertising Management- Advertisers and advertising agencies. - The role of the account executive.

UNIT - II

(6 Periods)

Advertising and Society – Different types of Advertising. Functions, types, Agent-Client Relationship- Agency remuneration, Indian ad agencies. Choosing an advertising agency.

UNIT - III

(6 Periods)

Determining Advertising Objectives- Relationship between Advertising and Marketing, Advertising objectives versus marketing objectives

UNIT - IV

(6 Periods)

Meaning and organizing for IMC – The DAGMAR approach Segmentation and Target market, target market selection, positioning strategy – Brand positioning, repositioning.

UNIT - V

(6 Periods)

Media of Advertising – Newspapers – Magazines – Posters – Billboard – Yellow Pages – Pamphlet – The structure of Television Industry – Television Advertising – Structure of Radio – Radio advertising -Social media marketing - Mobile Advertising –Web & Internet Advertising.

Text Books And Reference Books:

1. Ruchi, G (Latest Edition) *Advertising principles and practice*. RamNagar: S.Chand & Company LTD.
2. Keller, K. L., Parameswaran, M. G., & Jacob, I. (Latest Edition) *Strategic brand management: Building, measuring, and managing brand equity*. Pearson Education India.

Essential Reading / Recommended Reading

1. Aaker,D.A,Myers, J.G.and Batra.R. (Latest Edition).*AdvertisingManagement*,(5thed.).Pearson Education.
2. S.A.Chunnawalia& K.C.Sethia(Latest Edition) *Foundations of Advertising - Theory & Practice*, Himalaya Publishing House.
3. Moorthi, Y. L. (Latest Edition). *Brand Management, 1E*. Vikas Publishing House Pvt Ltd.
4. Verma, H. V. (Latest Edition) *Brand management: text and cases*. Excel Books India.
5. Kapferer, J. N (Latest Edition) *The new strategic brand management*. Kogan Page.

SKILL BASED ELECTIVE – II B

SALES MANAGEMENT

Semester: V

Max. Marks:75

Course Code: 18UCO5S2B

Credit: 2

Total Periods : 30

Instruction periods:2

Objective:To understanding the sales process and to improve sales force effectiveness.

UNIT - I

(6 Periods)

Sales Management - meaning and scope - functions of sales management – sales policy – selling process – responsibilities of sales manager

UNIT - II

(6 Periods)

AIDA Formula- Need for sales force – recruitment and selection of sales force – training of salesman – qualities of a good salesman

UNIT - III

(6 Periods)

Sales office functions – interviews – receiving of orders – handling mails – filing – record keeping – sales bulletin.

UNIT - IV

(6 Periods)

Sales promotion – Dealer & Consumer sales promotion tools – Sales Planning – Budgeting & Evaluation

UNIT - V

(6 Periods)

Distribution functions – distribution policy – components of physical distribution

TEXT BOOKS RECOMMENDED:

- 1.Salesmanship and Advertising – Davar.
- 2.Salesmanship – RSN Pillai and Bagavathi.
- 3.Salesmanship and Publicity – JSK Patel.
- 4.Sales Management – Richard R. Still.
- 5.Modern Marketing R.S.N. Pillai and Bagavathi – S.Chand.

SKILL BASED ELECTIVE II - C

RETAIL MANAGEMENT

Semester: V

Max. Marks:75

Course Code: 18UCO5S2C

Credit: 2

Total Periods : 30

Instruction periods:2

Objective:To gain an in depth knowledge about retail Management.

UNIT - I

(6 Periods)

Retail Management – Meaning – Characteristics of retailing – Retailing principles – Reasons for retail growth – Emerging trends in retailing.

UNIT - II

(6 Periods)

Store Location – Importance – Urban vs Rural location – Consumer Behaviour – Determinants - Customer service strategies.

UNIT - III

(6 Periods)

Stores layout and design – objectives – factors - display

UNIT - IV

(6 Periods)

Inventory Management in Retailing - Material Handling – Principles and purpose of material handling – Symptoms of poor material handling

UNIT - V

(6 Periods)

Retail formats – Store Based Retail format – Non store based retail format – other emerging retail formats.

TEXT BOOKS RECOMMENDED:

1. Retail Management – Dr.Harjit Singh – S,Chand & Co.
2. Retail Management – Balraj Tuli Srivatsava.
3. Retail Marketing – Dr.L.Natarajan –Marghum

Retailing Management – Ansuya Angadi – S.chand & Co.

CORE COURSE – XIII
MANAGEMENT ACCOUNTING

Semester: VI

Max. Marks:75

Course Code: 18UCO6C13

Credit: 5

Total Periods : 90

Instruction periods:6

OBJECTIVE:

To enable the students to know the importance of management accounting and its concepts.

UNIT - I

(18 Periods)

Management Accounting: Meaning- nature scope and functions of management accounting- role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting.

UNIT - II

(18 Periods)

Financial statements- meaning and types of financial statement objectives and methods of financial statements analysis- comparative and common size statements- ratio analysis; classification of ratios- Marginal Costing-Defintion-Features-CVP Analysis-Applications of Marginal Costing

UNIT - III

(18 Periods)

Fund flow statement - objectives - uses and limitations - preparation of fund flow statement - schedule of changes in working capital - non-current items -adjusted profit and loss account - cash flow statement – significance preparation of cash flow statement.

UNIT - IV

(18 Periods)

Capital expenditure decisions - need and importance - methods of evaluating capital expenditure proposals - pay-back period - Accounting rate of return - discounted cash flow methods.

UNIT - V

(18 Periods)

Budgeting for profit planning and control: meaning of budget and budgetary control; Objectives Merits and Limitations of budgets; Fixed and Flexible budgeting control ratio; Zero base budgeting; Responsibility accounting; Performance budgeting; Capital budgeting - meaning and concepts and processes.

TEXT BOOK

1. Khan and Jain, (2000), Management Accounting, Tata McGraw Hill Company Ltd., New Delhi.

BOOKS FOR REFERENCES

1. Pillai.S and Bagavathi V, Management Accounting, Sultan Chand Company Ltd., New Delhi, 2005.
2. Shashi K. Gupta, Sharma R.K, (2005), Management Accounting Principles and Practices, New Delhi.
3. Maheswari S.N, (2004), Principles of Management Accounting, SultanChand and Sons, New Delhi.
4. Mathur (2010), Management Accounting, Mcgraw-Hill management, New Delhi.
5. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

Theory 20% Problems 80%

CORE COURSE – XIV

INCOME TAX THEORY, LAW & PRACTICE

Semester: VI

Max. Marks:75

Course Code: 18UCO6C14

Credit: 5

Total Periods : 90

Instruction periods:6

Objective:

To enable the students to know the provisions of income tax.

UNIT - I

(18 Periods)

Definitions of Previous Year, Assessment Year, Persons, Assessee, Income and Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures- Residential status and Incidence of Tax- Income exempt under sec.10.

UNIT - II

(18 Periods)

Meaning, forms and Taxability of Salary and Allowances - Valuation and Taxability of Perquisites- Deductions from Salary- Deductions for individuals U/S 80- Computation of Taxable salary.

UNIT - III

(18 Periods)

Meaning of GAV and NAV - Types of House Property - Deduction inv/s 24 - Computation of Income from House Property.

UNIT - IV

(18 Periods)

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act -Computation of Income from Business or profession.

UNIT - V

(18 Periods)

Definition of Capital Gain, Exceptions - Capital Gains exempt from Income Tax - Meaning of Transfer - Cost of Acquisitions and Cost Improvement - Meaning of Long Term and Short Term Capital Gain - Computation of Capital Gain - Grossing up of Interest - Computation of Income from other Sources.

TEXT BOOK

1. Dr.Vinod K Singhania, “Students Guide to Income Tax”, Taxmann

Publications Pvt. Ltd., New Delhi, (Latest Edition).

BOOKS FOR REFERENCE

1. Bagavathi Prasad, "Income Tax Law and Practice", WishwaPrakashan, New Delhi, (Latest Edition).
2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw- Hill Management, New Delhi.
3. T.S. Reddy & y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.

Theory 20%, Problems 80%

CORE COURSE – XV

ENTREPRENEURIAL LEADERSHIP

Semester: VI

Max. Marks:75

Course Code: 18UCO6C15

Credit: 5

Total Periods : 90

Instruction periods:6

Objectives:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

UNIT - I

(18 Periods)

Small Business framework – concept and definition- nature and characteristics – relationship between small and large business – scope and types of small business – rationale and objectives – small business as seed bed of Entrepreneurship

UNIT - II

(18 Periods)

Entrepreneur and Entrepreneurship concept – distinction between Entrepreneur and Manager – entrepreneurial competency – functions – types (including women and rural).

UNIT - III

(18 Periods)

Establishing a small enterprise – learning the important steps for starting a business – project identification and selecting the product – generation and screening the project ideas – market analysis – technical analysis, financial analysis (upto cost of production) Project formulation – assessment of project feasibility – preparation of project report dealing with basic startup problems.

UNIT - IV

(18 Periods)

Growth strategy for small business – need for growth – types of growth strategy – expansion – diversification- sub contracting.

UNIT - V

(18 Periods)

Sources of Finance – Financial Support to small Business - Various incentives and subsidies – Central and State Government Schemes – Case study of great Entrepreneurs

TEXT BOOKS

1. Khanka S. S, Entrepreneurial Development, Sultan Chand Publications, 2003.
2. Shaprio Alan C, Multinational Financial Management, Prentice Hall of India, 4th Edn., 2002.

REFERENCE BOOKS

1. Gupta C.B, & Srinivasan N.P, Entrepreneurial Development, Sultan Chand & Sons, 2008.
2. Suresh Jayasree, Entrepreneurial Development, Margham Publications, 1999.

MAJOR BASED ELECTIVE II A

GOODS AND SERVICES TAX

Semester: VI

Max. Marks:75

Course Code: 18UCO6M2A

Credit: 4

Total Periods : 90

Instruction periods:6

Objectives:

To know about the goods and services act and procedures.

UNIT - I

(18 Periods)

Indirect Taxes – Features, Difference between Direct and Indirect Taxes, Advantages and Disadvantages of Indirect Tax.

UNIT - II

(18 Periods)

GST – genesis – Scope – Advantages – GST Council – Minimum Interface – Input Tax Credit.

UNIT - III

(18 Periods)

Define GST Act – GST –CGST – SGST – IGST – UTGST – Important Provisions.

UNIT - IV

(18 Periods)

Registration – Levy and Collection – Composite Levy – Payment – Books of Accounts.

UNIT - V

(18 Periods)

Filing of Return – E-way bill – Appeals – Penalty – Offences and Revisions.

TEXT BOOKS:

CA. Vivek and Kr Agarwal, GST Guide for Students.

REFERENCE BOOKS

Dr.HC Mehrotra and Prof. VP Agarwal – Goods and Service Tax-GST, 4th Edition, Sahitya Bhawan Publication.

CA. Rajat Mohan, Goods and Services Tax, 7th Edition, Bharath Publications, July 2017.

MAJOR BASED ELECTIVE II B
INTRODUCTION TO E-COMMERCE

Semester: VI

Max. Marks:75

Course Code: 18UCO6M2B

Credit: 4

Total Periods : 90

Instruction periods:6

OBJECTIVES

1. To expose students to the Web Commerce business models and to train them in web technologies to create E – Commerce solutions.
2. To help students gain an understanding of the legal framework of E – Commerce.
3. To facilitate the students to get hands–on experience in various e-payment systems.

UNIT - I

(18 Periods)

Introduction to E-Commerce – Objectives – Importance, Mobile Commerce – Objectives – Benefits, E-Trade – Importance – Process, E-Business and its activities – E – Business Models , Value of internet in business – Advantages and disadvantages of E-Commerce.

UNIT - II

(18 Periods)

Introduction to E-Marketing – Channels – E-Marketing Mix – Web Salesmanship, Advertising on Network- Format-uses, EDI – Benefits – Migration to open EDI – Electronic market place Technologies – Digital signature.

UNIT - III

(18 Periods)

Introduction to E-Payment systems – Types of E-Payment Systems – E-Payment process – Participants of E- Payment system – Components of an effective E-Payment System – Economic implications of E-Payment system – Advantages of E-Payment system – Issues in E-Payment system.

UNIT - IV

(18 Periods)

Introduction to Operating Systems – E-Business Solutions – opensource - Case Studies related on current E- Marketing and EPayment systems – Taxation of E-Commerce transactions– Supply Chain & Logistics – Customer Complaints – Call Centers – Popular E-Commerce Software Environment.

UNIT - V

(18 Periods)

Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation issues - Cyber Crimes – Categories – Ethical and Intellectual property issues in E-Commerce Technologies.

TEXT BOOKS:

1. Joseph P T, E-Commerce, A managerial perspective, Prentice Hall Publications, 4th Edition, 2012.

2. Minoli Daniel & Minoli Emma, Web Commerce Technology Handbook, Tata McGraw Hill Publications, 16th reprint, 2009.

REFERENCE BOOKS

1. Whitley David, E-Commerce Strategy, Technology and Application, Tata McGraw Hill Publication. 21st reprint, 2008.

2. Dennis P. Curtin, E-Commerce Principles and Information Technology, Tata McGraw Hill Publications, 2008.

3. Wesley Addison, Frontiers of E-Commerce, Pearson Publications, 2008.

MAJOR BASED ELECTIVE II C

E-BANKING

Semester: VI

Max. Marks:75

Course Code: 18UCO6M2C

Credit: 4

Total Periods : 90

Instruction periods:6

E- BANKING

Objective : To make the students to understand the e-banking transactions.

UNIT - I

(18 Periods)

Networking of computers – Types – LAN – WAN – Internet and Intra net – E-mail .net banking services.

UNIT - II

(18 Periods)

Electronic payment system : Automatic teller machine merits and demerits – installation and security aspects of ATM, MICR equipment – precautions in handling MICR instrument – benefits and limitations.

UNIT - III

(18 Periods)

e-cash : features – benefits of e-cash – limitations of electronic data interchange – electronic fund transfer credit card – debit card – payment through bank network – payment by smart card –electronic pass book – home banking.

UNIT - IV

(18 Periods)

Electronic clearing services – SWIFT – types of message in SWIFT (society for worldwide interbank financial telecommunication) – message format in SWIFT – bank information code – message flow in SWIFT system – advantages and structure of SWIFT.

UNIT - V

(18 Periods)

E-Banking challenges and opportunities – services offered through e-banking – strengths of e-banking – weakness of e-banking – opportunities –threats of e-banking.

Text and Reference Books :(Latest revised edition only)

1. R.V. Kulkarni Knowledge based system in banking sector , New Century Publications, Chennai.
2. Computer Application in Business and, Commerce and Banking – R.S. Viramani.
3. Computer Application in Business – R.Parameswaran.

MAJOR BASED ELECTIVE III A

FINANCIAL SERVICE IN INDIA

Semester: VI

Max. Marks:75

Course Code: 18UCO6M3A

Credit: 4

Total Periods : 75

Instruction periods:5

FINANCIAL SERVICES

Objective:

To enable the students to know the nature and types of financial services.

UNIT - I

(15 Periods)

Financial services – Meaning – Classification – Financial products and services – Challenges facing the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

UNIT - II

(15 Periods)

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase vs Instalment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

UNIT - III

(15 Periods)

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – AMC.

UNIT - IV

(15 Periods)

Venture capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry.

UNIT - V

(15 Periods)

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfaiting – Meaning – Forfaiting vs Export factoring – Problems of Forfaiting/ factoring.

Text and Reference Books (Latest revised edition only)

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

MAJOR BASED ELECTIVE III B

FINANCIAL MARKETING OPERATION

Semester: VI

Max. Marks:75

Course Code: 18UCO6M3B

Credit: 4

Total Periods : 75

Instruction periods:5

Objective:To get basic knowledge about the financial concepts and to know the information about the roles of intermediaries and its regulating bodies.+

UNIT - I

(15 Periods)

Financial system : Meaning, Role and Functions of a Financial System, Organised and Unorganised Financial System.

UNIT - II

(15 Periods)

Components: Financial Assets, Financial Intermediaries, Financial Markets (Money and Capital markets in India) Relevance of various interest/return rates, Regulatory framework, Financial Instruments (in brief). Factors Responsible for the Development of Capital Market in India.

UNIT - III

(15 Periods)

Indian Financial System **Capital Markets:** Meaning, Role and importance, Development initiatives and reforms (in brief). Composition: Primary-Secondary.

UNIT - IV

(15 Periods)

Financial institutions and regulatory bodies - Capital Market institutions- Special Financial Institutions- Factors for their growth (need). Objectives and functions of: 1) IDBI (2) IFCI (3) SIDBI (4) EXIM Bank of India

UNIT - V

(15 Periods)

Credit Rating Agencies: Meaning and role of such agencies. CRISIL, ICRA, NSDL, STCI.

Text and Reference Books (Latest revised edition only)

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

**MAJOR BASED ELECTIVE III C
INDIAN BANKING SYSTEM**

Semester: VI

Max. Marks:75

Course Code: 18UCO6M3C

Credit: 4

Total Periods : 75

Instruction periods:5

Objective:

To acquire knowledge about the functioning and procedures of Indian banks

UNIT - I

(15 Periods)

Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks

UNIT - II

(15 Periods)

State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress

UNIT - III

(15 Periods)

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks

UNIT - IV

(15 Periods)

Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance

UNIT - V

(15 Periods)

Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.

Text and Reference Books (Latest revised edition only)

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman
4. Gurusamy S : Modern Banking, Vijay Nicole Imprints (P) Ltd

