



**MOTHER TERESA WOMEN'S UNIVERSITY**

**KODAIKANAL - 624 101**



**SYLLABUS (2018-2019)**

**B.COM (CHOICE BASED CREDIT SYSTEM)**

(Full Time)

**SYLLABUS, REGULATION AND SCHEME OF  
EVALUATION**

# **MOTHER TERESA WOMEN'S UNIVERSITY**

**KODAIKANAL – 624102**

## **SYLLABUS FOR B.COM (2018-2019)**

The Revised syllabus for B.Com may be recommended from the academic year 2018 – 2019 onwards. Regulations scheme of examinations and syllabus for B.Com is based on UGC/TANSICHE guidelines under Choice Base Credit System (CBCS).

### **Objectives:**

1. To inculcate the knowledge of accounting principles and practice
2. To impart the Knowledge in the field of banking and insurance activities
3. To equip the students well prepared to face the competitive world.
4. To make the students well equipped for getting job opportunities.
5. To develop the computer knowledge among commerce students.

### **Eligibility:**

Candidate should have passed the higher secondary examination or CBSE or other equipment examination from any schools.

### **Duration:**

The duration of the course will be three consecutive academic years under semester system.

### **Medium of Instruction:**

English

**REGULATIONS:**

1. Maximum marks for theory is 100 each
2. The Minimum passing mark for Internal Exam 13 out of 25 marks and for External Exam 38 out of 75 marks.
3. The University examination will be conducted at the each semester for the duration of three hours per paper.
4. The break up for Internal assessment is

<b>Internal Break up</b>	<b>Marks</b>
Internal Test	15
Assignment / Technical Quiz	5
Attendance	5
<b>Total</b>	<b>25</b>

5. Quest papers in External examination carrying 75 marks will be in the format below:

Part	Type	Number questions to be answered	Marks
A	Objective Type / Multiple Choice	10 questions, 2 questions from each unit, each carrying 1 mark	10 (10*1)
B	Paragraph (about 1-1 ½ pages)	5 questions, From each Unit Either or Choice, each carrying 5 marks	20 (5*4)
C	Essay type (about 3 pages)	Any 3 out of 5 questions, Open choice, One question from each unit, each question carrying 10 marks	30 (3*10)
	Total	-----	75

**Mother Teresa Women's University, Kodaikanal**  
**Department of Commerce**

**Syllabus with Course Codes 2018 – 2019**

**B.Com.**

<b>Paper No.</b>	<b>Paper Code</b>	<b>Course Title</b>	<b>Hours</b>	<b>Credits</b>	<b>Continuous Internal Assessment (CIA)</b>	<b>End Semester Exam (ESE)</b>	<b>Total</b>
	<b>Semester I</b>						
1	ULTA11	Tamil	6	3	25	75	100
2	ULEN11	Communication Skills – I	6	3	25	75	100
3	UCOC11	Financial Accounting-I	5	4	25	75	100
4	UCOC12	Business Organization	5	4	25	75	100
5	UCOA11	Indian Economy	5	4	25	75	100
6	UVAE11	Value Education	3	3	25	75	100
		<b>Total</b>	<b>30</b>	<b>21</b>			<b>600</b>
	<b>Semester II</b>						
7	ULTA22	Tamil	6	3	25	75	100
8	ULEN22	Communication Skills – II	6	3	25	75	100
9	UCOC21	Financial accounting-II	6	4	25	75	100
10	UCOC22	Business Economics	5	4	25	75	100
11	UCOA22	Business Ethics	5	4	25	75	100
12	UEVS21	Environment studies	2	2	25	75	100
		<b>Total</b>	<b>30</b>	<b>20</b>			<b>600</b>
	<b>Semester III</b>						
13	ULTA33	Tamil	6	3	25	75	100
14	ULEN33	Communication Skills – III	6	3	25	75	100
15	UCOC31	Marketing	5	4	25	75	100
16	UCOA33	Business Statistics	5	4	25	75	100
17	UCOE31	Computer Application in Business	4	3	25	75	100
18	UCON31	Fundamentals of Insurance	2	2	25	75	100

19	UCOS31	Fundamentals of Investment	2	2	25	75	100
		<b>Total</b>	<b>30</b>	<b>21</b>			<b>700</b>
	<b>Semester IV</b>						
20	ULTA44	Tamil	6	3	25	75	100
21	ULEN44	Communication Skills – IV	6	3	25	75	100
22	UCOC41	Business Finance	4	4	25	75	100
23	UCOC42	Auditing	4	4	25	75	100
24	UCOA44	Company Secretarial Practice	3	4	25	75	100
25	UCOE42	Business Mathematics	3	3	25	75	100
26	UCON42	Accounting Fundamentals with Tally(Practical)	2	2	25	75	100
27	UCOS42	Creative Advertising (Practical)	2	2	25	75	100
		<b>Total</b>	<b>30</b>	<b>25</b>			<b>800</b>
	<b>Semester V</b>						
28	UCOC51	Cost Accounting	5	4	25	75	100
29	UCOC52	Corporate Accounting	5	4	25	75	100
30	UCOC53	Tally ERP (Practical)	5	4	25	75	100
31	UCOC54	Banking Theory Law and Practice	5	4	25	75	100
32	UCOC55	Income Tax	5	4	25	75	100
33	UCOE53	Business Environment	3	3	25	75	100
34	UCOS53	Commerce (Practical)	2	2	25	75	100
		<b>Total</b>	<b>30</b>	<b>25</b>			<b>700</b>
	<b>Semester VI</b>						
35	UCOC61	Business Management	5	4	25	75	100
36	UCOC62	Management Accounting	5	4	25	75	100
37	UCOC63	E-Commerce	5	4	25	75	100
38	UCOC64	Business Tax	5	4	25	75	100
39	UCOC65	EDP	5	4	25	75	100
40	UCOE64	Business Law	3	3	25	75	100
41	UCOS64	Business	2	2	25	75	100

		Communication					
42	USEA61	Extension Activity	-	3	25	75	100
		<b><i>Total</i></b>	<b>30</b>	<b>28</b>			<b>800</b>
<b>Total</b>			<b>180</b>	<b>140</b>			<b>4200</b>

**B.COM**  
**SEMESTER I - CORE 1**  
**UCOC11 – Financial Accounting-I**

**Credit: 4**

**Hours: 5**

**Objectives:**

- To enable the students to acquire basic knowledge of accounting principles, concepts and conventions.
- To make the students to acquire the skill to prepare the trial balance, final accounts and
- To facilitate the students to prepare accounts from incomplete records and calculate depreciation under different methods.
- To understand the concept of Hire Purchase System and installment purchase system.

**UNIT- I**

Accounting: Introduction – Accounting concepts and conventions – Definition – Principles of Book Keeping – Journal – Ledger – Trial Balance – Rectification of Errors – Cash Book.

**UNIT- II**

Final Accounts: Trading, Profit and Loss A/c and Balance Sheet of sole trading concern – Common adjustments in the preparation of final accounts - Adjusting and Closing entries – Manufacturing account.

**UNIT- III**

Accounts from incomplete records: Features – Merits – Demerits – Calculation of profit: Statement of Affairs method – Conversion method – Calculation of missing figures.

**UNIT- IV**

Depreciation: Causes – Objectives – Factors – Methods of depreciation: Straight Line Method – Written down Value Method – Annuity Method - Sinking Fund Method.

**UNIT - V**

Hire Purchase System: Definition – Features – Terms used in Hire Purchase transactions – Accounting procedure – Calculation of interest - Default and Repossession – Instalment Purchase System: Distinction between Hire Purchase System and Instalment Purchase System.

**Text Book:**

1. Reddy, T.S. and Murthy, A., Financial Accounting, (2010), 2<sup>nd</sup> Revised Edn., Margam Publication, Chennai.

**Reference Books:**

1. Jain, S.P. and Narang, K.L., Financial Accounting, (2010), 17<sup>th</sup> Revised Edn, Kalyani Publishers, New Delhi.
2. Pillai, R.S.N. and Bhagavathi, Advanced Accountancy, (2012), 3<sup>rd</sup> Revised Edn., Konark Publishers Pvt. Ltd., New Delhi.
3. Vinayagam, N. and Charumathi, B., Advanced Accountancy, (2002), S.Chand & Co. Ltd., New Delhi.

**Note:** Question paper shall cover 25% theory and 75% problem.

**SEMESTER I - CORE 2**  
**UCOC12 - Business Organization**

**Credit: 4**

**Hours: 5**

**Objectives:**

- To make the students to get acquainted with the types of Business Organizations.
- On successful completion of this course, the students will get an opportunity to know about the basic legal requisites in forming the various types of business organizations effectively.

**UNIT – I**

Types of business organizations: Sole Proprietorship, Partnership, Private and Public limited company, Co-operatives, Not-for-Profit business organizations under the Societies Act, and Trusts – Public sector business units (PSU) – Public Utilities – Unique features of each one and their merits, suitability and limits.

**UNIT – II**

Basic legal requisites in forming a partnership – comparison with sole proprietorship – sharing of finance, managerial activities and risks – Partnership Deed and its contents, Rights and Duties of partners –Winding up.

**UNIT – III**

Basic legal requirements in forming a Company, – Incorporation, Legal entity concept – Private and public limited – Management, General Meetings and Filing of Important Returns – Liquidation

**UNIT – IV**

Basic legal requirements in forming an Association under the Societies Registration Act, and under TN Co-op. Societies Act; Meetings, Filing of Reports, Winding up.

**UNIT – V**

Legal requisites in terms of registration under the TN General Sales Tax Act/Goods and Services Tax , Value Added Tax (VAT) and using TIN – License to establish and operate a Factory by Municipalities, Corporations and the Govt. – Applicability of Employees Provident Fund Act and procedure under the Act-simple computations – Benefits to employees and responsibilities of the Employer.

**Reference Books:**

1. Y.K. Bhushan, Business Organisation and Management, (2012), Sultan Chand & Sons.
2. C.B. Gupta, Business Organisation and Management, (2011), Mayur Paperbacks.
3. S.A. Sherlekar, Modern Business Organisation and Management- A System Approach, (2010), Himalaya Publications.

**Note:** Question paper shall cover 100% theory



**SEMESTER I - ALLIED 1**  
**UCOA11 – Indian Economy**

**Credit: 4**

**Hours: 5**

**Objectives:**

At the end of the course students shall be able to understand

- The fundamental concept of Indian economy and will be able to correlate these concepts to real life situation to markets in particular and the economy in general.
- The concepts of LPG and WTO.

**UNIT - I**

Indian Economy: Features – Meaning of under development Economy – Basics Characteristics of an under development Economy. Poverty – Poverty line – Causes of poverty – measures undertaken by the government to remove poverty – Unemployment – Poverty Eradication Program.

**UNIT - II**

Agriculture: Meaning, features and problems – Causes of Low Productivity – Green Revolution – Mechanization – Merits and Demerits

**UNIT-III**

Industrial Policy: 1956 and 1991 – Micro, Small and Medium Enterprises: Definition – Industrial Sickness: Problems, measures to prevent Sickness of Small Scale Industries.

**UNIT - IV**

Unemployment: Meaning – Types of unemployment – Nature of unemployment in India – Causes of unemployment – Remedial measures for unemployment

**UNIT - V**

Liberalization – Privatization – Globalization – Evolution – Functions of W.T.O – National Income: Concepts – Methods of measuring National Income – Importance and difficulties of measuring the National Income

**Text Book:**

1. Indian Economy, S.Sankaran, (1997), Revised & Enlarged Edition, Margham Publications.

**Reference Books:**

1. Indian Economy, Rudder Dott K.P.M. Sundharam, 48<sup>th</sup> Edition, S.Chand& Co. Ltd.
2. Indian Economy, S.K. Misra&V.K.Puri, 20<sup>th</sup> Edition, Himalaya Publishing House
3. Indian Economy, Ishwar C.Dhingra, 16<sup>th</sup> Edition, Sultan Chand & Sons
4. Indian Economy, A.N. Agarwal, (2002), 20<sup>th</sup> Edition, Wishwa Prakashan Publishing, New Delhi
5. Indian Economy-Problems, Practices and development, S.Sankaran, (2002), Revised& Enlarged Edition, Margam Publication

**Note:** Question paper shall cover 100% theory

**SEMESTER II - CORE 3**  
**UCOC21 - Financial Accounting-II**

**Credit: 4**

**Hours: 6**

**Objectives:**

To enable the learners to

- Have a glimpse of Specialised Business.
- Ascertain the financial position of Specialised Business.

**UNIT –I**

Consignment – Treatment of normal loss and abnormal loss – Calculation of unsold stock – Goods sent at cost price and invoice price – Accounting for goods sent on sale or return basis.

**UNIT-II**

Joint Venture – Meaning and methods of keeping books of accounts.

**UNIT –III**

Single entry system of book keeping – Conversion of single entry to double entry system.

**UNIT-IV**

Bills of exchange – Trading and accommodation bills – Renewals – Dishonor due insolvency – Retiring of bills.

**UNIT-V**

Branch accounts (excluding foreign branches) – Dependent branches – Independent branches – Goods and cash-in-transit – Inter branch transactions. Departmental accounts – Allocation of expenses – Inter departmental branches.

**Text Book:**

1. Fundamentals of Advanced Accounting- R.S.N.Pillai and Bagavathi / S.Chand& Co., New Delhi / 3<sup>rd</sup> revised Edition, 2012

**Reference Books:**

1. Advanced Accountancy – R.L, Gupta and Radhaswamy / Sultan Chand & Sons, New Delhi./ 13<sup>th</sup> revised Edition 2007
2. Financial Accountancy – Jain &Narang / Kalyani Publishers./17<sup>th</sup> Edition, 2011.

**Note:** Question paper shall cover 25% theory and 75% problem

**SEMESTER II - CORE 4**  
**UCOC22 - Business Economics**

**Credit: 4**

**Hours: 5**

**Objectives:**

- At the end of the course students shall be able to understand the fundamental concept of economics and
- will be able to correlate these concepts to real life situation to markets in particular and the economy in general

**UNIT – I**

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

**UNIT – II**

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

**UNIT – III**

Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

**UNIT – IV**

Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost – Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

**UNIT – V**

Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

**Reference Books:**

1. Chaturvedi, D.D., Gupta S.L. and Sumitra A.L. (2001), Business Economics – Test and cases, Galgotia publishing company, New Delhi.
2. ManabAdhkary., (2002), Business Economics (2<sup>nd</sup> Edition), Excel Books, New Delhi.
3. Samuelson, B.A., Economics (1976), Tale McGraw – Hill, New Delhi.

**Note:** Question paper shall cover 100% theory

**SEMESTER II – ALLIED 2**  
**UCOA22 - Business Ethics**

**Credit: 4**

**Hours: 5**

**Objectives**

To enable the students to

1. Know about the concepts of Business Ethics.
2. Understand the basics of Corporate Governance.

**UNIT – I**

Business Ethics – Meaning and definition – Importance – Nature and factors influencing business ethics – Scope and Objectives – Characteristics of Business ethics.

**UNIT – II**

Ethical performance – Ethics and Business – Types of Ethics – Need for Business Ethics.

**UNIT – III**

Values – Norms – Beliefs – Moral Standards – Beliefs and their role – Moral Standards Vs Standard Morality – Ethical codes.

**Unit – IV**

Corporate Governance – Meaning – Importance and Features.

**Unit – V**

Environmental Ethics – Workplace Ethics - Ethics in Marketing and Consumer protection.

**Text Book**

1. Murthy, G.S.V. 2016. Business Ethics. 1<sup>st</sup>Edn. Himalaya Publishing House, Mumbai.

**Reference Books**

1. Badi, R.V. and Badi, N.V. 2005. Business Ethics. 2<sup>nd</sup>Edn. Vrinda Publication (P) Ltd., Delhi.
2. Gene Burton. Manab Thakur. 2006. Management today – Principles and Practice. 9<sup>th</sup> Reprint. Tata Mc Graw Hill Publishing Company Ltd., Delhi
3. Jain V.K. and Omprakashbiyani. 2008. Business Ethics & Communication. 2<sup>nd</sup> Revised Edn. S.Chand& Co Ltd., New Delhi.

**Note:** Question paper shall cover 100% theory

**SEMESTER III - CORE 5**  
**UCOC31 - Marketing**

**Credit: 4**

**Hours: 5**

**Objectives**

To enable the students to

1. Understand the concept of Marketing and International Marketing
2. Obtain knowledge on the elements of Marketing Mix.

**UNIT – I**

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development.

**UNIT – II**

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning.

**UNIT – III**

Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Elimination - Pricing Strategies.

**UNIT – IV**

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Relationship marketing.

**UNIT – V**

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

**Text Book**

1. Pillai, R.S.N. and Baghavathi. 2012. Modern Marketing, Revised 4<sup>th</sup>Edn. S.Chand and Co. New Delhi.

**Reference books**

1. Kapoor, D.C. 2004. Marketing and Sales Management. 1<sup>st</sup>Edn. S.Chand and Co (P) Ltd., New Delhi.
2. Sherlekar, S.A. 2010. Marketing Management. Revised 14<sup>th</sup>Edn. Himalaya Publishing House, New Delhi.
3. Rajan Nair, N. and Varma, M.M. 2006. Marketing Management. 2<sup>nd</sup>Edn. S.Chand and Co.Ltd., Chennai.

**Note:** Question paper shall cover 100% theory

**SEMESTER III - ALLIED 3**  
**UCOA33 - Business Statistics**

**Credit: 4**

**Hours: 5**

**Objectives**

To enable the students to

1. Provide an exposure to statistical tools.
2. Enhance their statistical application skills.

**UNIT – I**

Business statistics – Meaning – Definition – Objectives – uses and Limitations – Functions – Statistics and Business – Primary and Secondary Data – Sampling and Methods of Sampling – Collection, Classification and Tabulation of data – Diagrammatic and Graphical presentation of data.

**UNIT – II**

Measures of Central Tendency – Arithmetic mean – Median – Mode – Geometric mean – Harmonic mean – Measures of Variation – Range – Quartile Deviation – Mean Deviation – Standard Deviation.

**UNIT – III**

Measures of Skewness and Kurtosis – Karl Pearson's Coefficient of Skewness – Bowley's Coefficient of Skewness – Correlation – Methods of studying Correlation – Scatter diagram method – Karl Pearson's method – Spearman's Rank Correlation method.

**UNIT – IV**

Regression – Regression Lines - Regression Equations – Time Series – Utility of Time Series Analysis – Components of Time Series – Secular Trend – Seasonal Variations – Cyclical Variations – Irregular or Erratic Variations – Measurement of Trend – Freehand or Graphic method – Method of Semi-averages – Moving averages method – Method of Least Square.

**UNIT – V**

Index Numbers – Definitions – Uses – Types of Index Numbers – Methods of constructing Index Numbers – Un-weighted Index Numbers – Weighted Index Numbers – Quantity and Volume Index Numbers – Cost of Living Index Number - Test of adequacy of Index Number Formulae – Unit Test – Time Reversal Test – Factor Reversal Test – Circular Test – Steps in constructing a Chain Index.

**Reference Books:**

1. R.S.N.Pillai&Baghavathi – Statistics Theory and Practice – S.Chand&Company Ltd – New Delhi.
2. S.P.Gupta&M.P.Gupta – Business Statistics – Sultan Chand&Sons, New Delhi.
3. S.P.Gupta – Statistical Methods – Sultan Chand&Sons, New Delhi.

**Note:** Question paper shall cover 25% theory and 75% problem

**SEMESTER III – ELECTIVE 1**  
**UCOE31 - Computer Applications in Business**

**Credit: 3**

**Hours: 4**

**Objectives:**

- To provide basic knowledge about the Basics of computers and windows operating system.
- After the successful completion of the course the student will come to know how to work on MS Office and application of internet in business.

**UNIT-I**

Introduction to computers: Definition, characteristics and generation of computers – element of computers – Hardware – CPU – Primary and secondary memory – Input and output devices – Features of computers – classification – parts of a computer system.

**UNIT-II**

Windows operating system – features of windows-Multimedia tools: Introduction – graphics effects & techniques – sound & music – video – multimedia author tools – Virtual reality.

**UNIT-III**

Word basics – Creating Word Documents – Business Letters – Editing – Inserting Objects – Working with tables – Mail Merger – Microsoft Excel – Introduction to Spreadsheet (MS Excel) – Electronic Spread Sheet – Structure of Spread Sheet and its application to Accounting.

**UNIT-IV**

Introduction to Internet and its basic concept – Uses of Internet – worlds wide web – Services of internet, features and benefits – browsing –locating information in web-protocols – internet address WWW – HTML – Web browsers – Searching the web.

**UNIT-V**

Application of Internet in Business – Overview of E–Commerce – Online Business Model – Mobile Commerce (M–Commerce) – Applications – Security issues – E-Banking applications in Business.

**Reference Books:**

1. Using information technology-Brief version, practical introduction to computers and communications, Stacey sawyer brain, K.Williams, Sarath K. Hutchinson, Second edition, McGraw Hill Publications.
2. A Text of information technology –R.Saravanakumar, S.Chand New Delhi-2003/3<sup>rd</sup> edition.

**Note:** Question paper shall cover 100% theory

**SEMESTER III - NON MAJOR ELECTIVE 1**  
**UCON31 - Fundamentals of Insurance**

**Credit: 2**

**Hours: 2**

**Objective:**

- To impart theoretical base on fundamental principles of insurance business

**UNIT - I**

Introduction to Insurance – Meaning, Definition of insurance – General principles of insurance –Types of insurance life, fire and marine – Difference between life and other types of insurance, Growth & Development of Indian insurance industry – Regulations of insurance business and the emerging scenario.

**UNIT-II**

Life Insurance – Introduction to life insurance: Features of life insurance – Essentials of life insurance, Different types of life policies – Annuities, Formation of life insurance contracts- Assignment and nominations – Lapses and revivals of policies. Surrender value, paid up value, Loans – Claims – Procedure for claims- Settlement of claims – Death and Maturity.

**UNIT-III**

Fire Insurance – Fire insurance contracts- Fire insurance coverage – Policies for stocks – Rate fixation in fire insurance – Settlement of claims. Marine Insurance – Functions – Marine perils – Types of marine policies – Clauses in general use – Warranties and conditions- proximate cause – subrogation and conciliation – Re-insurance – Double insurance –Types of marine losses.

**UNIT-IV**

Miscellaneous Insurance – Motor insurance – Employer's liability insurance – Personal accident and sickness insurance – Aviation insurance – Burglary insurance – Fidelity guarantee insurance – Engineering insurance – cattle insurance – Crop insurance.

**UNIT-V**

Procedure for becoming an Agent – Pre-requisite for obtaining a license – Duration of license – Cancellation of license – Termination of agency – Code of Conduct – Functions of the Agent.

**TEXT BOOKS:**

1. Fundamentals of Insurance - Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
2. Insurance principles and practice - Moorthy. A ,Margham publications, Chennai.
3. Fundamentals of insurance - Dr. P. K. Guptha, Margham publications, Chennai

**REFERENCE BOOKS:**

1. Insurance principles and practice - Periasamy. P, Margham publications, Chennai
2. Insurance principles and practice - Mishra. M. N, Sultan Chand & Sons, NewDelhi
3. Insurance principles and practice - Balu. V. &Premilan, Margham publications, Chennai

**Note:** Question paper shall cover 100% theory



**SEMESTER III - SBE 3**  
**UCOS31 - Fundamentals of Investment**

**Credit: 2**

**Hours: 2**

**Objective:**

To familiarize the students with

- Different investment alternatives introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**UNIT – I:**

**The Investment Environment** – The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

**UNIT – II:**

**Fixed Income Securities** – Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

**UNIT – III:**

**Approaches to Equity Analysis** – Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

**UNIT –IV:**

**Portfolio Analysis and Financial Derivatives** – Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

**UNIT – V:**

**Investor Protection** – Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

**Reference Books:**

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th Edition.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education
3. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
5. Mayo, An Introduction to Investment, Cengage Learning.

**Note:** Question paper shall cover 100% theory

**SEMESTER IV - CORE 6**  
**UCOC41 - Business Finance**

**Credit: 4**

**Hours: 4**

**Objectives**

To enable the students to

1. Understand the concepts of Business finance
2. Know the short term and long term source of finance

**UNIT – I**

Introduction to Business Finance: Meaning – Significance – Factors of financial management – Objectives - Role of finance Manager – Interrelationship between investment, financing and dividend decisions.

**UNIT – II**

Long Term Sources of Finance: Financial needs – Sources of raising finance – Equity shares- Preference shares – Retained Earnings – Debentures – Long term loans from financial Institutions and Commercial banks.

**UNIT – III**

Short Term Sources of Finance: Trade credit – Advances from customers – Discounting of Bills of Exchange – Bank Overdraft – Cash credit – Letter of credit – working capital demand loan commercial paper – Advances against goods – Financing of Export trade by banks – Public Deposit

**UNIT – IV**

Working Capital Management: Meaning - Purpose – Operating cycle – Concepts – Types – Optimum Working capital – Factors determining the working capital – Estimation of working capital requirements.

**Unit – V**

Cash Management: Meaning – Objectives – Need for cash – Cash planning – Cash Budget – Utility of Cash Budget – Methods of cash forecasting – Optimum cash balance.

**Reference Books:**

1. S.N. Maheswari; Financial Management, Sultan Chand & Sons, New Delhi.
2. M. Pandey; Financial Management, Vikas Publishing House, New Delhi.
3. R.P.Rusthagi; Financial Management , Sultan Chand & Sons, New Delhi.
4. M.Y. Khan and P.K.Jain; Financial Management , Tata McGraw Hill, New Delhi.

**Note:** Question paper shall cover 40% theory and 60% problem

**SEMESTER IV - CORE 7**  
**UCOC42 - Auditing**

**Credit: 4**

**Hours: 4**

**Objectives**

To enable the students to

- Familiarize with the principles of auditing.
- Get knowledge about the audit procedure.

**UNIT-I**

Auditing its origin – Definition – Objectives – Deduction of errors – Deduction or Frauds – Advantages – Distinction between auditing and accountancy – Qualification and quality of and auditor

**UNIT-II**

Various kinds of audit – Private audit it statutory audit – Periodic audit – Continuous audit. Balance sheet audit – cost audit – management audit.

**UNIT-III**

Vouchers meaning – Definitions – objectives –Vouching of receipts and payments.

**UNIT-IV**

Appointment of Auditors – Rights and powers of Auditors – Duties – Liabilities of the company Auditor.

**UNIT-V**

Investigation – Various classes of investigation – Different between audit And investigation.

**Text Book:**

1. Auditing-D.P.Jain/ konark publishers pvt ltd/2<sup>nd</sup> revised edition (2008)

**Reference Books:**

2. Practical Auditing / B.N.Tandon/S.Chand& Company ltd/13<sup>th</sup> Revised Edition 2001.

**Note:** Question paper shall cover 100% theory

**SEMESTER IV – ALLIED 4**  
**UCOA44 - Company Secretarial Practice**

**Credit: 4**

**Hours: 3**

**Objectives**

To enable the students to

- Understand the proceedings of the company
- Acquire knowledge on the secretarial practices adopted by the company

**UNIT – I**

Joint Stock Company – Definition – Characteristics – Kinds of companies – Differences between a Joint Stock Company and a Partnership Firm – Promotion of a Company.

**UNIT – II**

Company Secretary – Definition – Legal position of a Company Secretary – Appointment – Role, Responsibilities and Functions of a Company Secretary.

**UNIT – III**

Incorporation of a Company – Procedure for Incorporation of a Public Limited Company and Private Limited Company – Duties of secretary in connection with Promotion and Incorporation of a company.

**UNIT – IV**

Duties, Rights and Liabilities of a Company Secretary.

**UNIT – V**

Company meetings – Objectives – Secretarial Duties relating to various meetings.

**Text Book**

1. Santhi J. 2016. Company Law and Secretarial Practice. 1<sup>st</sup>Edn. Margham publications, Chennai.

**Reference Books**

1. Premavathy, N. 2015. Company Law & Practice. 1<sup>st</sup>Edn. Sri Vishnu Publications, Chennai,
2. Ghosh, P.K. Balachandran, 2009. V. Company Law & Practice, S.Chand& Co. Ltd. New Delhi.
3. Kapoor, N.D.2005. Elements of Mercantile Law. Sultan Chand & sons, New Delhi.

**Note:** Question paper shall cover 100% theory

**SEMESTER IV – ELECTIVE 2**  
**UCOE42 - Business Mathematics**

**Credit: 3**

**Hours: 3**

**Objectives**

To enable the students to

- Get the mathematical skill for Business
- Appear confidently to the Competitive examinations.

**UNIT – I**

Common Arithmetic - Simple Interest – Compound Interest – Nominal rate, Effective rate of Interest – Depreciation – Annuity – Discount – Bankers Gain – Percentage – Stock and Shares – True Discount.

**UNIT – II**

Ratio – Definition- Inverse ratio – Compound ratio – Duplicate ratio – Triplicate ratio – Proportion – Meaning – Direct proportion – Indirect proportion – Compound proportion – Simple proportion – Continued proportion – Variation – meaning – Direct variation – Inverse variation – Joint Compound variation.

**UNIT – III**

Sets, Relations And Functions – Basic concepts – Subset – Operations on sets – Cartesian product of two sets – Relation – Properties of Relation – Functions – Functional representation – Finding function.

**UNIT – IV**

Matrices - Basic concepts – Determinants – Addition of matrices – Scalar multiplication – Multiplication of a matrix by a matrix – Inverse of a matrix.

**UNIT – V**

Differential Calculus – Standard Forms – Rules of differentiation – Application of Differential calculus in business – Simple marketing models – Equipment replacement problem.

**Text Books**

1. Manoharan, M. Elango, C. and Eswaran, K.L. 2009. Business Mathematics. 4<sup>th</sup>Edn. Palani Paramount Publications, Palani.
2. Sundaresan, V. and Jeyaseelan, S.D. Reprint 2010. An introduction to Business Mathematics. 4<sup>th</sup>Edn. S.Chand and Company Ltd., New Delhi.

**Reference Books**

1. Agarwal, R.S. 2005. Mathematics for M.B.A. 22<sup>nd</sup>Edn. S.Chand and Company Ltd., Delhi.
2. Jebaraj, P.C. 2002. Easy approach to Business Mathematics. 2<sup>nd</sup>Edn. Nirmala Publications, Tirunelveli.
3. Rajagopalan, S.P. Sattanathan, R. 2005. 2<sup>nd</sup>Edn. Business Mathematics. Vijay Nicole imprints Private Limited, Chennai.

**Note:** Question paper shall cover 40% theory and 60% problem

## SEMESTER IV – NME 2

### UCON42 - Accounting Fundamentals with Tally (Practical)

**Credit: 2**

**Hours: 2**

#### **Objectives:**

To enable the student to understand

- The basic concept of accounting
- Applications of accounting by using accounting software
- To make the students to learn about the application of computers in accounting.

#### **Unit - I**

Accounting packages: Computers and financial application, Accounting software packages. Computerized Accounting – Meaning and Features – Advantages and Disadvantages – Computerized Vs Manual Accounting

#### **Unit – II**

Introduction of Tally: Starting Tally – Gateway to Tally and exit from Tally: Company creation in Tally, Saving the company profile - Alteration / Deletion of company, Selection of company.

#### **Unit - III**

Account groups and ledgers: Hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – Account groups of liabilities, account groups of assets account groups of profit & loss account – Account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – Account groups creation and account ledgers creation - Feeding of opening balances, alteration / deletion of account master records - Feeding of closing stock value

#### **Unit - IV**

Grouping of accounts – Creation - Accounts and inventory – Entering transactions: Vouchers – Types – Numbering – Deleting and Editing vouchers – Opening and closing balances – Stock valuation

#### **Unit - IV**

Reports: Petty cash book – Trial balance – Profit and loss account – Balance sheet – Group wise - Accounts wise – Data range reports – Stock reports – Budget variance reports – Transactions list – Accounts list.

#### **Text & Reference Books (Latest revised edition):**

1. Computer Application in business - S.V.Srinivasa Vallabhan, Sultan Chand and sons.
2. Computer Application in Accounting software – P.Kasivairavan, Friends publication.
3. Computer Applications in Business – Mohankumar K & Rajkumar S, Vijay Nicole Imprints (P) Ltd
4. Implementing Tally – A.K. Nadhani, BPB Publications.
5. Computer Application in Business – R. Paramasivam, S.Chand & Co, New Delhi.
6. Computer Application in Business - Joseph Anbarasu, Learntech Press

**Note:** 100% Practical

**SEMESTER IV - SBE 2**  
**UCOS42 - Creative Advertising (Practical)**

**Credit: 2**

**Hours: 2**

**Objectives:**

- To highlight the importance of advertising as a business strategy.
- To explain how creativity can be incorporated in an advertisement.
- To understand the communication process that takes place while advertising and to analyse it from the view point of a customer.

**UNIT – I**

Creative Advertising Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising.

**UNIT – II**

Consumer Behaviour Consumer Behaviour – consumer decision making process – consumer perception process

**UNIT – III**

Creative Advertising Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

**UNIT – IV**

Designing Designing Print Ad – choosing format – designing page – choosing type faces – working with visuals – lay-out ready for print. Course

**UNIT – V**

**Advertising** and Media strategy – Role of Media; types of media, their advantages; and disadvantages; media planning, selection & scheduling strategies

**Text Book:**

1. Chunawalla&K.C.Sethia, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi, 2000 Course

**Reference Books**

1. William H. Bolew, Advertising,
2. John Wiley & Sons, New York, 1995
3. Courtland Bovee John Thill& George Dovel, Advertising Excellence,
4. Tata Mc Graw Hill Publications, New Delhi, 1995.

**Note:** 100% practical

**SEMESTER V - CORE 8**  
**UCOC51 - Cost Accounting**

**Credit: 4**

**Hours: 5**

**Objectives**

To enable the students to

- Learn the mechanics of cost records and management of cost.
- Understand the various costing methods and their suitability.

**UNIT – I**

Definition of costing – importance – uses – objects – advantages – difference – between cost and financial accounting – installation of costing system – analysis and classification of cost – Preparation of cost sheet.

**UNIT – II**

Materials – Purchase procedure – requisition of material control – recording and controlling of material department – maintenance stores – minimum level – economic order quantity – Perpetual inventory – control over wastage and scrap and s spoilage.

**UNIT – III**

Methods of remunerating labour-incentive schemes-idle time –control over idle time  
Labour turnover-measurement.

**UNIT – IV**

Accounting overhead-fixed and variable overheads of changing overheads-allocation and apportionment-absorption-Distinction Between works overheads, administrative, overhead, selling and distribution of service overheads.

**UNIT – V**

Process costing – normal loss – abnormal loss – abnormal gain – equivalent production  
(Excluding by – products and joint products)

**Text Book:**

1. Cost Accounts – S.P.Jain&K.L.Narang/ Kalyani Publishers / 7<sup>th</sup> Edition

**Reference Books:**

2. Cost Accounts-P.P.DasGupta/ Sultan chand& Sons, New Delhi/ 7<sup>th</sup> Edition
3. Business Organisation& Management – V.K. Bhushan/ S.Chand/ Reprint 2003

**Note:** Question paper shall cover 25% theory and 75% problem



**SEMESTER V - CORE 9**  
**UCOC52 - Corporate Accounting**

**Credit: 4**

**Hours: 5**

**Objectives**

To enable the Students to

- Understand the concept of companies from formation to liquidation.
- Develop the skills in preparing accounts of Joint Stock Companies.

**UNIT – I**

Accounting Procedure for issues of shares at par, at discount and at premium call in advance – calls in arrear for feature of shares – Re-issue of shares at discount and premium – underwriting of shares, redemption of preference-underwriting of shares, redemption of preference shares.

**UNIT – II**

Valuation of shares and goodwill in joint stock companies

**UNIT – III**

Meaning and definition of company-Kinds of joint stock companies-Formation of a company – commencement of business- Prospectors – issue of share capital-kinds of shares.

**UNIT – IV**

Acquisition of business- Profit prior to incorporation – preparation of financial accounts-requirements as per schedule IV part I and II.

**UNIT – V**

Amalgamation – Absorption – Internal and external reconstruction of joint stock companies.

**Text Book:**

1. Advanced accountancy by R.L.Gupta&Radhaswamy, Sultan Chand &sons, Delhi. 13<sup>th</sup> Edition 2007
2. Corporate Accounting by T.S.Reddy&A.Murthy / Margham Publication, Chennai / 6<sup>th</sup> revised edition 2007, reprint 2010

**Reference Book:**

1. Corporate accountancy by R.L.Gupta&Radhaswamy.Sultan Chand &sons , Delhi. 13<sup>th</sup> Edition 2007
2. Advanced accounting by S.P.Jain&Narang ,Kalyani Publishers 17<sup>th</sup> Edition 2011./reprint 2005.
3. Corporate Accounting by S.N.Maheswari&S.K.Maheswari / Sultan Publisher/4<sup>th</sup> edition

**Note:** Question paper shall cover 25% theory and 75% problem

**SEMESTER V - CORE 10**  
**UCOC53 - Tally ERP (Practical)**

**Credit: 4**

**Hours: 5**

**Objective**

To enable the student to understand

- The basic concept of accounting
- Applications of accounting by using accounting software

**UNIT –I**

**Accounting Masters in Tally, ERP 9**

Accounting configuration & features – group creation – multiple group creation – ledger creation – multiple ledger creation – new voucher creation- advance ledger creation.

**UNIT – II**

**Inventory in Tally, ERP**

Inventory configuration features – inventory info. Menu – stock groups – stock categories – stock items – unit of measurement – bills of materials – locations / godowns.

**UNIT – III**

**Voucher Entry in Tally, ERP 9**

Accounting vouchers – inventory vouchers – invoicing – optional & non-accounting voucher – order processing – advanced voucher entry.

**UNIT – IV**

**Advanced Accounting in Tally, ERP 9**

Bill-wise details – cost centers and cost – categories – bank reconciliation – interest calculations – cheque printing credit limits – budgets & controls.

**UNIT –V**

**Introduction to GST**

GST Registration – supply of goods and services – place of supply – time of supply – value of supply – invoicing – input credit mechanism – e-way bills – returns – payment of Tax.

**PROGRAMMES FOR TALLY GST**

**PRACTICALS**

1. Creating A Company Using Tally.ERP 9 For GST Compliance.
2. Updating Stock Items and Stock Groups For GST Compliance
3. Updating Party GST In
4. Creating GST Ledgers
5. Creating Income and Expense Ledgers
6. Recording GST Sales Invoice
7. Recording GST Purchase Invoice
8. Stock Transfer Journal
9. Stock Summary
10. Trial Balance
11. Balance Sheet
12. GSTR - 1
13. GSTR 2
14. GSTR 3 B
15. E-Way Bill

**Note:** 100% Practical

**SEMESTER V - CORE 11**  
**UCOC54 - Banking Theory Law and Practice**

**Credit: 4**

**Hours: 5**

**Objectives**

To enable the students to

- Be aware of the law and practice governing the day-to-day operations of commercial banks.
- Become familiar with the various forms used in day-to-day banking.

**UNIT – I**

Origin of banking – definition – classification of banks based on operations and size or area of operations. Commercial banks – functions – modern trend in deposit mobilization and lending – innovative lending schemes – merchant banking – credit cards & debit cards – ATM etc.

**UNIT – II**

Banking structure in India – RBI and its functions – Indigenous banker – Commercial Banks – Scheduled Banks – Co-operative Banks – Regional Rural Banks – Industrial Development Banks – NABARD – EXIM Bank – Housing Banks.

**UNIT – III**

Banker and Customer – meaning – definition – relationship – general and special relationship – obligation to honour Cheque – lien – obligation to maintain secrecy of customer's accounts.

**UNIT – IV**

Types of deposits – savings deposit – current deposit – fixed deposit – fixed deposit receipt and its legal implications – passbook – meaning and maintenance – effect of entries favorable to bankers – special type of customers – general procedure for opening account – minors, limited companies, non-trading concerns – joint account. Types of advances – loan – cash credit – over draft – secured advances – modes of creating charges – lien – pledge – mortgage – hypothecation.

**UNIT – V**

Cheque – meaning – definition – essentials – crossing – types of crossing – types of endorsement – making – significance – material alternation & immaterial alternation. Paying banker – duties – circumstances for dishonor of cheques – collecting banker – duties.

**Text Book:**

1. Banking Theory, Law and Practice-E.Gordon and K.Natarajan / Himalaya Publication/22<sup>nd</sup> revised Edition, 2010

**Books Recommended:**

1. Banking Theory, Law and Practice-K.P.M.Sundaram&P.N.Varshney / Sultan Chand & sons, 1999.
2. Banking Theory, Law and Practice-Sundaram&Tannan / Indian Law house/ 2004
3. Principles of Bank Management - Vasant Desai / Himalaya Publication / 1<sup>st</sup> Edition 1993

**Note:** Question paper shall cover 100% theory

**SEMESTER V - CORE 12**  
**UCOC55 - Income Tax**

**Credit: 4**

**Hours: 5**

**Objectives**

To enable the students to

- Know the basic concepts of Income-tax.
- Acquire knowledge on various heads of incomes.

**UNIT – I**

Income tax Act-meaning of income – important definitions under the Income tax Act – Scope of the total Income – Residential status – Income exempt from tax-capital, revenue – Agricultural Income

**UNIT – II**

Income from salaries-scope of salary income – taxable perquisites of perquisites – deduction from salary income. Income from the house property – definition of annual value – deduction from annual value.

**UNIT – III**

Income from business and profession-basic principles of arriving at business Income – Losses incidental to trade – specific deductions in computing income from business – general deductions – instances of general deductions under section 37 (1) – specific disallowances under the act.

**UNIT – IV**

Income under capital gains, short term and long term capital gains – transfer of capital assets – Certain transactions not included as transfer – computation of capital gains – cost of acquisition – Cost of improvement of cost – capital gains under different circumstances – Exempted capital gains.

**UNIT – V**

Income from other sources-deductions in computing income under this head.

**Text Book:**

1. Income tax theory, law & Practice – T.S.Reddy&Y.HariPrasad Reddy /new edition 2013-2014/Margam Publications.

**Reference Books:**

1. Income tax law and practice –Bhagawati Prasad/wishwaprakashan publishers/28<sup>th</sup> edition.
2. Income tax law and practice-Gaur and Narang/Kalyanipublishers(2004)/32 revised edition.
3. Income tax and Law and practice-Mehrotra/SathyaBhawanPublications(2009-10)/30<sup>th</sup> edition.

**Note:** Question paper shall cover 40% theory and 60% problem

**SEMESTER V – ELECTIVE 3**  
**UCOE53 - Business Environment**

**Credit: 3**

**Hours: 3**

**Objectives**

To enable the students to

- Familiarize with the changing business environment
- Have a clear insight into the global business environment and its impact.

**UNIT – I**

Business environment – Meaning – Internal environment and external environment – Need for environmental awareness – Benefits and limitations of environmental analysis – Social responsibilities of business.

**UNIT – II**

Economic Environment of business – Nature of Economic Environment – Privatisation – Disinvestment – GNP – Per capita Income.

**UNIT – III**

Political Environment of Business – Critical elements of political environment – Government and business.

**UNIT – IV**

Legal Environment – Changing dimensions of legal environment in India – Competition Act 2002 – FEMA and licensing policy – Consumer Protection Act.

**UNIT – V**

Ecological Environment - Ecology and Business – Pollution Agents – Ways of preventing industrial pollution – Environment Protection Act, 1986 – Incentives for pollution control measures – Sustainable Development – Impact of Ecological Environment on Industries

**Text Book**

1. Francis Cherunilam. 2006. Business Environment. 14<sup>th</sup> Revised Edn. Himalaya Publishing House, Mumbai.

**Reference Books**

1. Agarwal, V.K., and Rohatgi, K.B. 2005. Consumer Protection in India. Deep and Deep Publications, New Delhi.
2. Aswathappa, K. 2016. Essentials of Business Environment. 12<sup>th</sup> Revised Edn. Himalaya Publishing House, Mumbai.
3. Chowdhry, N.K., and Agarwal, G.J.C. 2005. Dunkel Proposals (Vol. I Vol.II), Vikas Marg, New Delhi.

**Note:** Question paper shall cover 100% theory

**SEMESTER V - SBE 3**  
**UCOS53 - Commerce (Practical)**

**Credit: 2**

**Hours: 2**

**Objectives:**

- To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.

**LIST OF EXERCISES FOR COMMERCE PRACTICAL**

**UNIT – I**

1. Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes.
2. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.

**UNIT – II**

1. Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts
2. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's.
3. Drawing and endorsing of bills of exchange and promissory notes.

**UNIT – III**

1. Filling up of application forms for admission in cooperative societies.
2. Filling up of loan application forms and deposit challan.
3. Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.

**UNIT – IV**

1. Preparation of agenda and minutes of meetings-both general body and board of directors.(students are asked to write agenda and minutes of their own and should not use printed format)
2. Using Bin card and inventories.
3. Using Cost Sheets.

**UNIT – V**

1. Filling up of an application form for LIC policy, filling up of the premium form-filling up the challan for remittance of premium.
2. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.
3. Filling up income -tax returns and application for permanent account number.

**Note:**

Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

**Note:** 100% Practical

**SEMESTER VI - CORE 13**  
**UCOC61 - Business Management**

**Credit: 4**

**Hours: 5**

**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**

Introduction to Management: Definition & Meaning of management – Functions of Management – Managerial skills – levels of management – roles of manager, Management as a Science or Art – Approaches to Management – Contribution to management by F.W. Taylor, Henry Fayol, Elton Mayo and Peter F. Drucker.

**UNIT – II**

Planning: Planning – Importance – Process of planning – Types of planning methods (Objectives- Policies – Procedures – Strategies & Programmes) – Obstacles to effective planning - Decision making – Steps – Types – Decision tree.

**UNIT – III**

Organization – Importance – Principles of Organizing – Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line & functional – organizational charts and manual – making organizing effective – staffing – recruitment – selection – Training, promotion and appraisal.

**UNIT – IV**

Directing: Function of directing – Motivation – Theories of motivation – Maslow, Herzberg Theories. Communication – Process – Barriers to effective communication. Leadership – Definition – Theories and approach to leadership – styles of leadership – Types.

**UNIT – V**

Co-ordination and Control: Nature – Problems of effective co-ordination. Control – Nature – Basic control process – control techniques (traditional and non-traditional) – Use of computers in managing information.

**Reference Books:**

1. Gupta .B. Business Management, Sultan Chand & Son, New Delhi, 2011.
2. Koontz, O'Donnell, Weirich, Essentials of Management, Tata McGraw Hill Publishing Comp Ltd., New Delhi, Edition, 1998.
3. PagareDinkar, Principles of Management, Sultan Chand & Sons, New Delhi, 2003,

**Note:** Question paper shall cover 100% theory

**SEMESTER VI - CORE 14**  
**UCOC62 - Management Accounting**

**Credit: 4**

**Hours: 5**

**Objectives:**

- To develop an understanding of the conceptual frame work of management accounting.
- To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.

**UNIT – I**

Management accounting-meaning objectives-relationship between cost, financial and management accounting – financial statements analysis and interpretation – ratios – their significance-uses – their significance-limitations analysis for liquidity, profitability and solvency only excluding Projection through ratios.

**UNIT – II**

Fund flow and cash flow analysis-forecasting of funds requirements

**UNIT – III**

Standard costing and variance analysis (simple problem only)

**UNIT – IV**

Marginal costing-Objects –advantages – limitations – Breakeven point (simple problem only)

**UNIT – V**

Decision involving alternate choice-concepts of decision making – concepts of relevant and differential cost – steps in decision making – sales mix – exploring new markets – discounting products line – make or buy decisions – equipment replacement – shutdown or continue

**Text Book:**

1. Management Accounting - Ramachandram&Srinivasan / Sriram Publication, Tiruchy / 11<sup>th</sup> edition 1997
2. Management Accounting – R.S.N.Pillai& V/Bagavathi / S.Chand& company LTD / 1<sup>st</sup> edition revised 1999.

**Reference Book:**

1. Principles of Management Accounting-S.N.Maheswari/ sultan, Chand & sons,/ 13 revised edition 2001.

**Note:** Question paper shall cover 25% theory and 75% problem



**SEMESTER VI - CORE 15**  
**UCOC63 - E-Commerce**

**Credit: 4**

**Hours: 5**

**UNIT – I**

E-Commerce, meaning-Definition reasons for the growth of E-commerce – importance of E-commerce – objectives of E-commerce infrastructure – anatomy of E-commerce application

**UNIT – II**

E-Business – Potential benefits of E-Commerce – Impact of E-Commerce on Business models – E-Commerce applications – Consumer to Business (C2B) – Business to Consumer (B2C) – Consumer to Consumer (C2C) – Internal business process (intra organizational E-commerce), their features and applications.

**UNIT – III**

Advertising and marketing: information based marketing Advertising on the internet on line advertising – types – charting the on line marketing process market research – search and resource Discovery

**UNIT – IV**

Electronic Data Interchange (EDI) meaning Definition importance of EDI – EDI and Email – EDI and E-commerce EDI application in business implementation of EDI – legal, security and privacy issues. Firewall – meaning types – firewall and Electronic data securities.

**UNIT – V**

Electronic payment system – Types of payment systems in E-commerce E-cash e-checks-Smart Cards – Credit cards (plain credit card, encrypted credit card and third party verification) Encryption and credit card – On-line Third party processors (OTTP) – Risks in electronic payments designing electronic payments system.

**Books Reference:**

1. Frontiers of Electronic commerce, Kalakota&Whinston, Person Education, Delhi, 6<sup>th</sup> impression,2008.

**Note:** Question paper shall cover 100% theory

**SEMESTER VI - CORE 16**  
**UCOC64 - Business Tax**

**Credit: 4**

**Hours: 5**

**Objectives:**

- To provide an in depth knowledge of the provisions of Income Tax Act.
- To enable the students to access the financial status of the organization and individual and filing of returns.

**UNIT – I**

Total income – deduction in the computation of total income – setoff And carry forward losses.

**UNIT – II**

Assessment of individuals – Hindu Undivided Family – Joint stock companies – Partnership firms.

**UNIT – III**

Income Tax administration – machinery for taxation – central board of Taxed – directorate of inspection – commissioner of income tax – appellate Tribunal

**UNIT – IV**

Procedure for assessment self assessment – Provisional assessment – reassessment – best judgment assessment – expert assessment – rectification of mistakes.

**UNIT-V**

Collection & recovery – refund of tax deduction of tax at source advance payment of tax – tax credit certificate.

**Text Book:**

1. Income tax theory, law & Practice – T.S.Reddy&Y.HariPrasad Reddy / Margham Publications / 11<sup>th</sup> Edition 2012.

**Reference Books:**

1. Income Tax Law & Practice-Bagavathi Prasad, WishwaPrakashan Publication.
2. Income Tax Law & Practice-VinodK.Singhania/Taxmann Publication Pvt Ltd
3. Income Tax Law & Practice-H.C.MehorthaSahityaBhawan Publications

**Note:** Question paper shall cover 100% theory

**SEMESTER VI - CORE 17**  
**UCOC65 - EDP**

**Credit: 4**

**Hours: 5**

**Objective:**

- To enable the students to learn the concept of Entrepreneurship.
- To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship.

**UNIT – I**

Entrepreneurship - Meaning – Importance and types – Marketing Vs Manufacturing entrepreneurship – Innovation as the essence of entrepreneurship – Sources of innovation – Entrepreneurial environment – Entrepreneurial skill – Entrepreneurial motivation – Achievement motivation.

**UNIT – II**

Identification of Potential entrepreneurs – Project Identification – Meaning – Classification of Project – Sources of project ideas, project formulation – Report preparation – Project finance and project appraisal.

**UNIT – III**

Institutional set up – DIC, SIDO, NSIC, SISI, SIDCO of Tamil Nadu, SIPCOT, KVIC, TCO's, ITCOT.

**UNIT – IV**

Need for EDP – Objectives, Course contents and curriculum for EDP, Phases of EDP, Evaluation of EDP.

**UNIT – V**

Entrepreneurship in specific areas – Scope – Entrepreneurship in MSME – Significance and problems – Women Entrepreneurship Development in rural areas – Importance, prospects and difficulties – Entrepreneurship development through Industrial Estates.

**Text Book**

1. Khanka, S.S. 2012. Entrepreneurial Development. Revised Edn. Sultan Chand and Sons Ltd., New Delhi.

**Reference Books**

1. Gorden.E., and Natarajan.K, 2009. Entrepreneurial Development. 6<sup>th</sup> Revised Edn. Himalaya Publishing House, New Delhi.
2. Gupta.C.B and Dr.Khanka.S.S. 2010. Entrepreneurship and Small Business Management. 4<sup>th</sup> Edn. Sultan Chand & Sons, New Delhi.
3. Renu Arora and Sood, S.K. 2007. Entrepreneurial Development. Kalyani Publishers, Chennai,

**Note:** Question paper shall cover 100% theory

**SEMESTER VI - ELECTIVE 4**  
**UCOE64 - Business Law**

**Credit: 3**

**Hours: 3**

**Objectives:**

- To cultivate understanding of the various Trade Laws of Land - with an expert knowledge of Indian Contract Act, Sale of Goods Act.
- To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings

**UNIT – I**

Law of contracts – Introduction – Definition – Essentials – Offer – Acceptance – Consideration – Capacity of parties – Free Consent – Coercion – Undue influence – Fraud and Misrepresentation.

**UNIT – II**

Legality of object and consideration – Agreements opposed to public policy – Wagering agreement – Wagering agreement Vs. Contract of Insurance – Contingent Contract – Performance of contracts – Breach of contracts – Remedies for breach of contract.

**UNIT – III**

Contract of agency – Creation of agency - Kinds of agents – Rights and duties of agent and principal – Liability of principal and agent towards third parties - Termination of agency.

**UNIT – IV**

Sale of Goods Act – Formation of contract – Distinction between Sale and Hire Purchase – Classification of goods – Conditions and Warranties – Rights of unpaid sellers.

**UNIT – V**

Intellectual Property Rights –Definition – Need – Role of WIPO – Types of Intellectual property – Patent, Copyrights and Trademarks – Meaning – Steps involved in Registration of Patent, Copy Right and Trade Mark.

**Text Book**

1. Kapoor, N.D. 2015. Elements of Mercantile Law. 34<sup>th</sup> Revised Edn. Sultan Chand and Sons, New Delhi.

**Reference Books**

1. Gogna, P.P.S. 2007. A Text Book of Business and Industrial Laws. 2<sup>nd</sup> Revised Edn. S. Chand and Co. (P) Ltd., New Delhi.
2. Moshal, B.S. 2010. Mercantile Law. Revised Edn. Anne Book (P) Ltd., New Delhi.
3. A manual on Intellectual Property Rights. November 2007. Brilla Institute of Technology and Science, Pilani.

**Note:** Question paper shall cover 100% theory

**SEMESTER VI - SBE 4**  
**UCOS64 - Business Communication**

**Credit: 2**

**Hours: 2**

**Objectives:**

- To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
- To enhance their writing skills in various forms of business letters and reports.

**UNIT – I**

Organization of a modern office – Meaning of Office, Functions and importance of an office. Office manuals – Types, Preparation of office manuals. Office forms – Form designing and control.

**UNIT – II**

Mail and Correspondence – Handling inward and outward mail. Internal and External communication. Layout of business letters – Kinds of business letters, Characteristics of a good letter.

**UNIT – III**

Trade letters – Enquiries – Quotations – Acceptance and order confirmation – Execution – Refusal or cancellation of orders, complaints and adjustments – Acknowledgements – Collection letters – Follow up letters – Status enquiry

**UNIT – IV**

Circular letters – Banking correspondence – Agency correspondence- Correspondence with government

**UNIT – V**

Modern communication methods – Electronic mail (E-Mail), Voice mail, Cellular phones, Fax (Facsimile), Video conferencing, Multimedia, Telephone answering machine, Whatsapp.

**Text Books**

1. Chopra, R.K. 2015. Office Management. 17<sup>th</sup>Edn. Himalaya Publishing House, Mumbai. (Units I &II)
2. Pillai, R.S.N and Bhagavathi,V. 2014. Business Correspondence and Office Methods. 11<sup>th</sup>Edn. S.Chand& Co (P)Ltd, New Delhi. (III, IV &V)

**Reference Books**

1. Devanarayanan, T.S and Ragunathan, N.S. 2015. Office Management. 1<sup>st</sup>Edn. Margham Publications, Chennai.
2. Gupta, C.B. 2014. Office Organisation and Management. 2<sup>nd</sup>Edn. Sultan Chand & Sons, New Delhi.
3. Sundar, K. and Kumara Raj, A. 2015. Business Communication. 1<sup>st</sup>Edn. Vijay Nicole Imprints Private Limited, Chennai.

**Note:** Question paper shall cover 100% theory