

**Mother Teresa Women's University, Kodaikanal**

**Master of Commerce (M.Com.)  
Five-Year Integrated Programme**

**Regulations and Syllabus 2020 – 2021**

**Department of Commerce**

## Mother Teresa Women's University, Kodaikanal

### REGULATIONS FOR THE M.COM. FIVE-YEAR INTEGRATED PROGRAMME UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

The following Regulations will be applicable to the students to be admitted into M.Com. Five Year Integrated Programme in the Department of Commerce from the academic year 2020-2021 onwards.

#### 1. Definitions and Nomenclature

- 1.1 **University** refers to Mother Teresa Women's University.
- 1.2 **Department** means Commerce department at the University.
- 1.3 **Programme** covers M.Com.
- 1.4 **Course** is an individual subject in a programme. Each course may consist of Lectures/Laboratory work/Seminar/Project work/Practical learning/ Report writing/viva-voce etc. Each course has a course title and is identified by a course code.
- 1.5 **Curriculum** encompasses the totality of student experiences that occur during the educational process.
- 1.6 **Syllabus** is an academic document that contains the complete information about an academic programme and defines responsibilities and outcomes. This includes course information, course objectives, evaluation, grading, learning resources and course outcome.
- 1.7 **Academic Year** refers to the annual period of sessions of the University that comprises two consecutive semesters.
- 1.8 **Semester** is a half-year term that lasts for a minimum of 90 working days. Each academic year is divided into two semesters.
- 1.9 **Choice Based Credit System** A mode of learning in higher education that enables a student to have the freedom to select her own choice of elective courses across various disciplines for completing the Degree programme.
- 1.10 **Core Course** is mandatory and an essential requirement to qualify for the Degree.
- 1.11 **Elective Course** is a course that a student can choose from two alternatives.
- 1.12 **Practical Learning** is a process of learning through experience. It is specifically defined as "learning through reflection on doing".
- 1.13 **Extension activities** are the activities that provide a link between the University and the community such as lab-to-land, literacy, population education, health awareness and environmental awareness programmes. These are integrated within the curricula

with a view to sensitize the students about Institutional Social Responsibility.

**1.14 Credit** refers to the quantum of course work in terms of number of class hours in a semester required for a programme. The credit value reflects the content and duration of a particular course in the curriculum.

**1.15 Credit Hour** refers to the number of class hours per week required for a course in a semester. It is used to calculate the credit value of a particular course.

**1.16 Programme Outcomes (POs)** are statements that describe crucial and essential knowledge, skills, and attitudes that students are expected to achieve and can reliably manifest at the end of a programme.

**1.17 Programme Specific Outcomes (PSOs)** are statements that list what the graduate of a specific programme should be able to do at the end of the programme.

**1.18 Learning Objectives also known as Course Objectives** are statements that define the expected goal of a course in terms of demonstrable skills or knowledge that will be acquired by a student as a result of instruction.

**1.19 Course Outcomes (COs)** are statements that describe what students should be able to achieve/demonstrate at the end of a course. They allow follow-up and measurement of learning objectives.

## 2. Programme Offered and Eligibility Criteria

The M.Com. Integrated Programme offered by the University and the eligibility criteria are detailed below.

Department of Commerce	
Programme	Eligibility
M.Com. Integrated	A pass in H.S.E. (10+2 level) OR Equivalent thereto (Commerce and Accountancy Group only)

**2.1** In the case of SC/ST and Differently-abled candidates, a pass is the minimum qualification for the above Programme.

## 3. Reservation Policy

Admission to the M.Com. Integrated programme will be strictly based on the reservation policy of the Government of Tamil Nadu.

#### **4. Programme Duration**

**4.1** The M.Com Integrated Programme consists of five academic years and ten semesters.

**4.2** Each academic year is divided into two semesters, the first being from June to November and the second from December to April.

**4.3** Each semester will have 90 working days.

#### **5. Programme Structure**

**5.1** The M.Com. Integrated Programme consists of Language Courses, Core Courses, Allied Courses, Elective Courses, Soft Skills, Practical Learning and Project. Students shall also participate in Extension Activities as part of their curriculum. (Annexure I)

#### **5.2 Language Courses**

**5.2.1** Each student shall take two languages of four courses each, one in each semester for the first two years of the programme.

**5.2.2** Language-I shall be Tamil or another language such as Hindi or French.

**5.2.3** Language-II shall be English.

#### **5.3 Core courses**

**5.3.1** These are a set of compulsory courses essential for each programme.

**5.3.2** The core courses include both Theory (Core Theory) and Practical (Core Practical) courses.

#### **5.4 Allied Courses**

Each student shall take courses in the disciplines allied to the main subject of the programme.

#### **5.5 Elective Courses**

The students can choose from two of Electives offered by the Commerce Department.

#### **5.6 Soft Skills**

**5.6.1** Soft skills are intended to enable students to acquire attributes that enhance their performance and achieve their goals with complementing hard skills.

**5.6.2** Soft skills include communication skills, computer skills, social skills, leadership traits, team work, development of emotional intelligence quotients, among others.

### **5.7 ValueBased Education**

All students shall take a course on Value Based Education that includes human values and ethics.

### **5.8 PracticalLearning**

**5.8.1** Practical learning provides opportunities to students to connect principles of the discipline with real-livesituations.

**5.8.2** In-plant training/field trips/internships/industrial visits (as applicable) fall under this category.

### **5.9 ExtensionActivities**

**5.9.1** It is mandatory for every student to participate in extension activities.

**5.9.2**All the students shall enroll under NSS/YRC/RRC or any other Service Organization in theUniversity.

**5.9.3**Extension activities shall be conducted outside the classhours.

### **5.10 Project**

**5.10.1** Each student shall undertake Two Projects.

**5.10.2** The Head of the Department shall assign a Project Supervisor to all thestudents.

**5.10.3** The Project Supervisor shall assign a topic for project and monitor the progress of the studentperiodically.

**5.10.4** Students who wish to undertake project work in recognized institutions/industry shall obtain prior permission from the University.

### **5.11 Online Courses**

**5.11.1**The Heads of Departments shall facilitate enrolment of students in Massive Open Online Courses (MOOCs) platform such as SWAYAM to provide academic flexibility and enhance the academic career of students.

## **6. Attendance**

**6.1** Each faculty handling a course shall be responsible for the maintenance of Attendance

and Assessment Record for students who have registered for the course.

**6.2** The Record shall contain details of the students' attendance, marks obtained in the Continuous Internal Assessment (CIA) Tests, Assignments and Seminars. In addition, the Record shall also contain the organization of lesson plan.

**6.3** The record shall be submitted to the Head of the Department once a month for monitoring the attendance and syllabus coverage.

**6.4** At the end of the semester, the record shall be duly signed by the Faculty and the Head of the Department and placed in safe custody for any future verification.

**6.5** The Faculty shall intimate to the Head of the Department at least seven calendar days before the last instruction day in the semester about the attendance particulars of all students.

**6.6** Each student should earn minimum of 75% attendance in the courses of the particular semester failing which she will not be permitted to write the End-Semester Examination. The student has to redo the semester in the next year.

**6.7** Relaxation of attendance requirement up to 10% may be granted for valid reasons such as illness.

## **7. Mentor-Mentee System**

**7.1** To help the students in planning their course of study and for general advice on the academic programme, the Head of the Department will attach certain number of students to a member of the faculty who shall function as a Mentor throughout their period of study.

**7.2** The Mentors will guide their mentees with the curriculum, monitor their progress, and provide intellectual and emotional support.

**7.3** The Mentors shall also help their mentees to choose appropriate electives, apply for scholarships, undertake projects, prepare for competitive examinations, attend campus interviews and participate in extracurricular activities.

## **8. Examinations**

**8.1** The examination system of the University is designed to systematically test the student's progress in class, laboratory and field work through Continuous Internal Assessment (CIA) Tests and End-Semester Examination(ESE).

**8.2** There will be three CIA Tests and one ESE in each semester.

**8.3** The Question Papers will be framed to test different levels of learning based on Bloom's taxonomy viz. Knowledge, Comprehension, Application, Analysis, Synthesis and Evaluation/Creativity.

### **8.4 Continuous Internal Assessment Tests**

**8.4.1** The CIA Tests shall be a combination of a variety of tools such as class tests, assignments, seminars, and viva-voce that would be suitable to the course. This requires an element of openness.

### **8.5 End Semester Examinations(ESEs)**

**8.5.1** The ESEs for the odd semester will be conducted in November and for the even semester in April/May.

**8.5.2** A candidate who does not pass the examination in any course(s) will be permitted to reappear in such course(s) that will be held in November and April/May in the subsequent year.

**8.5.3** The ESE will be of three hours duration and will cover the entire syllabus of the course.

## **9. Evaluation**

### **9.1 Marks Distribution**

**9.1.1** Each course, both Theory and Practical as well as Project/Internship/Field work shall be evaluated for a maximum of 100 marks.

**9.1.2** For the theory courses, CIA Tests will carry 25% and the ESE, 75% of the marks.

**9.1.3** For the Practical courses, the CIA Tests will constitute 40% and the ESE 60% of the marks.

## 9.2 Assessment of CIA Tests

9.2.1 For the CIA Tests, the assessment will be done by the Faculty

9.2.2 For the Theory Courses, the break-up of marks shall be as follows:

	Marks
Tests	15
Seminar	5
Assignment	5
Total	25

9.2.3 For the Practical Courses (wherever applicable), the break-up of marks shall be as follows:

	Marks
Test	20
Record	10
Viva-voce	10
Total	40

9.3 Assessment of End-Semester Examinations as per the rules and regulations laid down by the University.

## 9.4 Assessment of Project/Dissertation

9.4.1 The Project Report/Dissertation shall be submitted as per the guidelines laid down by the University.

9.4.2 The Project Work/Dissertation shall carry a maximum of 100 marks.

### Continuous Assessment- Project

#### Internal (25 marks)

- 1<sup>st</sup> presentation (Title, Abstract, guide) (1<sup>st</sup> week) 10 marks
- 2<sup>nd</sup> presentation (Procedure, budget) (2<sup>nd</sup> week) 10 marks
- Continuous assessment 60 marks
- 3<sup>rd</sup> presentation (before submission) 20 marks

**Total Internal Marks Converted into 25 marks.**

#### External (75 marks)

- Report 50 marks
- Viva 25 marks



## **Total Internal and External Marks is 100**

### **9.5 Passing Minimum**

9.5.1 A candidate is declared to have passed in each course if she secures not less than 50% marks in the ESE and not less than 50% marks in aggregate taking CIA and ESE markstogether.

9.5.2 A candidate who has not secured a minimum of 50% of marks in a course (CIA + ESE) shall reappear for the course in the next semester/year.

### **Extra credit courses: (Two Credit for each paper)**

1. **Online Courses:** UGC Approved courses like NPTEL, MOOC, etc., relavant to the Programme can be selected. It should be minimum 8 weeks course. When the online course completion certificate is produced within the stipulated time, extra credits will be included in the mark statement.
2. **Intenships:** Authorization letter from the Institution/ company/Banks etc.. where internship for minimum 25 days was carried out should be submitted along with a report of work to the department. Each student has to attend a minimum three internships i.e at the end of second year, third year and fourth year.

## **10. Conferment of the Master's Degree**

10.1 A candidate who has secured a minimum of 50% marks in all courses prescribed in the programme and earned the minimum required credits shall be considered to have passed the M.Com Integrated Programme.

## **11. Academic misconduct**

Any action that results in an unfair academic advantage/interference with the functioning of the academic community constitutes academic misconduct. This includes but is not limited to cheating, plagiarism, altering academic documents, fabrication/falsification of data, submitting the work of another student, interfering with other students' work, removing/defacing department library or computer resources, stealing other students' notes/assignments, electronically interfering with other students'/University's intellectual property. Since many of these acts may be committed unintentionally due to lack of awareness, students shall be sensitized on issues of academic integrity and ethics.

**12.** Notwithstanding anything contained in the above pages as Rules and Regulations governing the M. Com Integrated Programme at Mother Teresa Women's University, the Executive Council is vested with the powers to revise them from time to time on the

recommendations of the AcademicCommittee.

**Mother Teresa Women's University**  
**Department of Commerce**  
**M.Com (Five Year Integrated) Programme**  
**Programme Code: (IPG-MCM)**  
**Programme Structure**

(For students admitted from the academic year 2020-2021)

Paper No.	Course Title	Hours	Credits	Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
<b>Semester I</b>						
ITAM11	Language – I-Tamil I	4	3	25	75	100
IENG11	Language – II- Communicative English I	4	3	25	75	100
IMCT11	Professional English I	6	4	25	75	100
IMCT12	Business Organization	4	4	25	75	100
IMCT13	Financial Accounting-I	5	4	25	75	100
IMCA11	Indian Economy	4	4	25	75	100
IVAE11	Value Education	3	3	25	75	100
	<b>Total</b>	<b>30</b>	<b>25</b>			<b>700</b>
<b>Semester II</b>						
ITAM22	Language – I- Tamil II	4	3	25	75	100
IENG22	Language – II- Communicative English II	4	3	25	75	100
IMCT21	Professional English II	6	4	25	75	100
IMCT22	Marketing	5	4	25	75	100
IMCT23	Financial Accounting-II	5	4	25	75	100
IMCA22	Business Communication	4	4	25	75	100
IEVS21	Environmental Studies	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>24</b>			<b>700</b>
<b>Semester III</b>						
ITAM33	Language – I- Tamil III	6	3	25	75	100
IENG33	Language – II – Communicative English III	6	3	25	75	100
IMCT31	Financial Accounting – III	5	4	25	75	100
IMCA33	Business Statistics	5	4	25	75	100
***	Elective	4	3	25	75	100
**	Inter-Departmental Elective	2	2	25	75	100
IMCS31	Creative Advertising	2	2	25	75	100

	(Practical)					
	<b>Total</b>	<b>30</b>	<b>21</b>			<b>700</b>
<b>Semester IV</b>						
ITAM44	Language – I- Tamil IV	6	3	25	75	100
IENG44	Language – II – Communicative English IV	6	3	25	75	100
IMCT41	Business Analytics	4	4	25	75	100
IMCT42	Auditing	4	4	25	75	100
IMCA44	Business Mathematics	3	4	25	75	100
***	Elective	3	3	25	75	100
**	Inter Departmental Elective	2	2	25	75	100
IMCS42	Soft Skill Development- Effective Communication	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>25</b>			<b>800</b>
<b>Semester V</b>						
IMCT51	Company Law	5	4	25	75	100
IMCT52	Corporate Accounting	5	4	25	75	100
IMCT53	Business Management	5	4	25	75	100
IMCT54	Banking Theory, Law and Practice	5	4	25	75	100
IMCT55	Income Tax Law and Practice	5	4	25	75	100
***	Elective	3	3	40	60	100
IMCS53	Soft Skill Development- Personality Development	2	2	25	75	100
	<b>Total</b>	<b>30</b>	<b>25</b>			<b>700</b>
<b>Semester VI</b>						
IMCT61	Company Secretarial Practice	5	4	25	75	100
IMCT62	Management Accounting	5	4	25	75	100
IMCP61	Commerce (Practical) – I	5	4	25	75	100
IMCP62	Project	5	4	25	75	100
IMCT65	E-Commerce	5	4			100
***	Elective	3	3	25	75	100
IMCS64	Project preparation for small entrepreneurs (Practical)	2	2	25	75	100
IMCEXT	Extension Activity	-	3	25	75	100
	<b>Total</b>	<b>30</b>	<b>28</b>			<b>800</b>
<b>Semester VII</b>						
IMCT71	Marketing Management	6	5	25	75	100
IMCT72	International Trade and Practices	6	5	25	75	100

IMCT73	Advanced Financial Management	6	5	25	75	100
IMCP71	Computerized Accounting with Tally (Practical)	6	5	25	75	100
***	Elective	6	5	25	75	100
	<b>Total</b>	<b>30</b>	<b>25</b>			<b>500</b>
<b>Semester VIII</b>						
IMCT81	E- Banking	6	5	25	75	100
IMCT82	Advanced Cost Accounting	6	5	25	75	100
IMCT83	Financial Markets and Services	6	5	25	75	100
IMCT84	Quantitative Techniques for Business Decisions	6	5	25	75	100
***	Elective	6	5	25	75	100
	<b>Total</b>	<b>30</b>	<b>25</b>			<b>500</b>
<b>Semester IX</b>						
IMCT91	Indirect Taxation	6	5	25	75	100
IMCT92	Business Research Methods	6	5	25	75	100
IMCT93	Advanced Corporate Accounting	6	5	25	75	100
IMCT94	Investment Analysis and Portfolio Management	6	5	25	75	100
***	Elective	6	5	25	75	100
	<b>Total</b>	<b>30</b>	<b>25</b>			<b>500</b>
<b>Semester X</b>						
IMCT101	Income Tax and Tax Planning	6	5	25	75	100
IMCP101	Commerce (Practical) – II	6	5	25	75	100
IMCP102	Major Project	18	5	25	75	100
	<b>Total</b>	<b>30</b>	<b>15</b>			<b>300</b>
<b>Total</b>			<b>238</b>			<b>6200</b>

### **Departmental Elective (\*\*\*)**

1. Fundamentals of Insurance - IMCEFI
2. Fundamentals of Investment - IMCEFV
3. Business Law - IMCEBL
4. Business Ethics - IMCEBE
- 5. Employability Skills (Practical) - IMCEES**
- 6. Sales and Advertising Management (Practical) - IMCESA**
7. Strategic Management - IMCESM
8. EDP - IMCEED
9. Managerial Economics - IMCEME
10. Management Information System - IMCEMI
11. Business Environment - IMCEBE
12. Organizational Behaviour - IMCEOB
13. Logistics Management - IMCELM
14. Human Resource Management – IMCEHR

### **NME – Inter Departmental Electives**

1. Fundamentals of Accounting - IMCNFA
2. Fundamentals of Marketing - IMCNFM
3. Fundamentals of Banking - IMCNFB
4. Elements of Insurance - IMCNEI
5. Principles of Management - IMCNPM
6. Fundamentals of Investment –IMCNFI

## SEMESTER I –Part I

Credit: 3

Hours: 4

**முதலாமாண்டு - முதல் பருவம்**

**பகுதி – 1 - தமிழ்**

**தாள்-1 இக்கால இலக்கியம்**

**அலகு-1கவிதை (மரபுக்கவிதை)**

1.1 கவிமணி தேசிகவிநாயகம் பிள்ளை – மருமக்கள் வழி மான்மியம் - முழுவதும்

விநாயகர் வணக்கம் - அவை அடக்கம்

- குலமுறை கிளத்துப் படலம்
- கேலிப்படலம்
- கடலாடு படலம்
- பரிகலப்படலம்
- நாகாஸ்திரப்படலம்
- கருடாஸ்திரப்படலம்
- வாழ்த்துப்படலம்
- கோடு ஏறிகுடி முடித்தப்படலம்
- யாத்திரைப்படலம்
- கும்பியெரிச்சல் படலம்
- நாஞ்சில் நாட்டு வேளாளர்பாக வழக்கு வரை

1.2 புதுக்கவிதை - ஈரோடு தமிழன்பன் - “வணக்கம் வள்ளுவ!” நூல்

**அலகு-2 நாவல், நாடகம்**

தீபம் . நா. பார்த்தசாரதி- ராணி மங்கம்மாள்- புதினம்.

துருவன் கோபாலகிருணன் - சாகுந்தலம் (கவிதை நாடகம்)

**அலகு-3 சிறுகதை, உரைநடை**

3.1 ஒரு சிறு இசை – வண்ணதாசன் - சாகித்திய அகாதெமி பரிசு பெற்ற சிறுகதைத் தொகுப்பு நூலின்முதல் ஐந்து சிறுகதைகள் மட்டும்

3.2 ஆண்பால் - பெண்பால் - அன்பால் ஆனந்த விகடன் வெளியீடு – முதல் ஐந்து கட்டுரைகள் மட்டும்

**அலகு- 4 இலக்கிய வரலாறு**

இக்கால இலக்கியம் -கவிதை, சிறுகதை, நாவல் நாடகம், உரைநடை – தமிழிலக்கியச் சான்றோர்களும் பங்களிப்பும்

**அலகு -5 மொழிப் பயிற்சி**

- தமிழ்ச் சொற்கள் இருபதுக்கு அகராதி பார்த்துத் தமிழில் பொருள் எழுதுதல்
- எழுவாய், பயனிலை, செயப்படுபொருள் அமையும் வண்ணம் பத்து வாக்கியத் தொடர்களை எழுதுதல்
- தன்வினை பிறவினை வாக்கியத்தொடர்கள் பத்து எழுதுதல்.
- செய்வினை செய்யப்பாட்டுவினை வாக்கியத் தொடர்கள் பத்து எழுதுதல்.
- தந்த தலைப்பை ஒட்டி, நேர்கூற்றில் அமையும்படி கருத்துச் செறிவுள்ள உரையாடலை எழுதுதல்.
- நேர் கூற்றில் உள்ள உரையாடலை அயற்கூற்றுத் தொடராக மாற்றி எழுதுதல்.

#### பாடநூல்கள்:

1. கவிமணி தேசிகவிநாயகம் பிள்ளை, மருமக்கள் வழி மான்மியம்  
[றறற.மதுரைமின்நூல்தொகுப்புத்திட்டம்](#)
2. ஈரோடு தமிழன்பன், வணக்கம் வள்ளுவ
3. நா. பார்த்த சாரதி, ராணி மங்கம்மாள்.
4. கோபாலகிரு'ணன் - சாகுந்தலம், சென்னை, உலகத் தமிழாராய்ச்சி நிறுவன வெளியீடு.
5. பாக்யமேரி, தமிழ் இலக்கிய வரலாறு நியூசெஞ்சுரி புத்தக வெளியீடுஇ சென்னை.

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## SEMESTER I –Part II

### Language -II -Communicative English I

Credit: 3

Hours: 4

**Objectives:**

1. To teach English with an information and entertainment.
2. To enrich the components of Grammar and Composition.
3. To expose the writings of literary men belonging to various nations.
4. To enable the students speak and write in English fluently on various topics

Units	Page
<b>Unit I</b> <b>(20 hours)</b>	<b>5 - 57</b>
1. Listening and Speaking	
a. Introducing self and others	6 - 18
b. Listening for specific information	
c. Pronunciation (without phonetic symbols)	
i. Essentials of pronunciation	
ii. American and British pronunciation	
2. Reading and Writing	
a. Reading short articles – newspaper reports / fact based articles	19 - 31
i. Skimming and scanning	
ii. Diction and tone	
iii. Identifying topic sentences	
b. Reading aloud: Reading an article/report	
c. Journal (Diary) Writing	
3. Study Skills - 1	
a. Using dictionaries, encyclopaedias, thesaurus	32 - 34
4. Grammar in Context:	
<b>Naming and Describing</b>	35 – 57
• Nouns & Pronouns	
• Adjectives	

<p><b>Unit II (20 hours)</b></p> <p><b>1. Listening and Speaking</b></p> <ul style="list-style-type: none"> <li>a. Listening with a Purpose</li> <li>b. Effective Listening</li> <li>c. Tonal Variation</li> <li>d. Listening for Information</li> <li>e. Asking for Information</li> <li>f. Giving Information</li> </ul> <p><b>2. Reading and Writing</b></p> <ul style="list-style-type: none"> <li>1. a. Strategies of Reading: Skimming and Scanning</li> <li>b. Types of Reading :</li> </ul>	<p>58 - 122</p> <p>58 - 67</p> <p>68 - 93</p>
<p>Extensive and Intensive Reading</p> <ul style="list-style-type: none"> <li>c. Reading a prose passage</li> <li>d. Reading a poem</li> <li>e. Reading a short story</li> </ul> <p>2. Paragraphs: Structure and Types</p> <ul style="list-style-type: none"> <li>a. What is a Paragraph?</li> <li>b. Paragraph structure</li> <li>c. Topic Sentence</li> <li>d. Unity</li> <li>e. Coherence</li> <li>f. Connections between Ideas: Using Transitional words and expressions</li> <li>g. Types of Paragraphs</li> </ul> <p>3. Study Skills II: Using the Internet as a Resource</p> <ul style="list-style-type: none"> <li>a. Online search</li> <li>b. Know the keyword</li> <li>c. Refine your search</li> <li>d. Guidelines for using the Resources</li> <li>e. e-learning resources of Government of India</li> <li>f. Terms to know</li> </ul> <p>4. Grammar in Context Involving Action-I</p> <ul style="list-style-type: none"> <li>a. Verbs</li> <li><b>b. Concord</b></li> </ul>	<p>94 - 101</p> <p>102 – 122</p>

<p><b>Unit III (16 hours)</b></p> <p><b>1. Listening and Speaking</b></p> <p>a. Giving and following instructions</p> <p>b. Asking for and giving directions</p> <p>c. Continuing discussions with connecting ideas</p> <p><b>2. Reading and writing</b></p> <p>a. Reading feature articles (from newspapers and magazines)</p> <p>b. Reading to identify point of view and perspective (opinion pieces, editorials etc.)</p> <p>c. Descriptive writing – writing a short descriptive essay of two to three paragraphs.</p> <p><b>3. Grammar in Context: Involving Action – II</b></p>	<p>123 - 157</p> <p>124 - 132</p> <p>133 - 144</p>
<ul style="list-style-type: none"> <li>• Verbals - Gerund, Participle, Infinitive</li> <li>• Modals</li> </ul>	<p>145 – 157</p>
<p><b>Unit IV (16 hours)</b></p> <p>1. Listening and Speaking</p> <p>a. Giving and responding to opinions</p> <p>2. Reading and writing</p> <p>a. Note taking</p> <p>b. Narrative writing – writing narrative essays of two to three paragraphs</p> <p>3. Grammar in Context: Tense</p> <ul style="list-style-type: none"> <li>• Present</li> <li>• Past</li> <li>• Future</li> </ul>	<p>158 - 198</p> <p>159 - 163</p> <p>164 - 189</p> <p>190 - 198</p>

Unit V	(18 hours)	199 - 231
1. Listening and Speaking		199 - 203
a. Participating in a Group Discussion		
2. Reading and writing		204 - 216
a. Reading diagrammatic information		
– interpretations maps, graphs and pie charts		
b. Writing short essays using the language of comparison and contrast		
3. Grammar in Context: Voice (showing the relationship between Tense and Voice)		217 - 231

## SEMESTER I – Part III

### CORE 1– Professional English I

**Credit: 4**

**Hours: 6**

#### PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT

##### OBJECTIVES:

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation.

##### LEARNING OUTCOMES:

- Recognise their own ability to improve their own competence in using the language
- Use language for speaking with confidence in an intelligible and acceptable manner
- Understand the importance of reading for life
- Read independently unfamiliar texts with comprehension
- Understand the importance of writing in academic life
- Write simple sentences without committing error of spelling or grammar  
(Outcomes based on guidelines in UGC LOCF – Generic Elective)

**NB: All four skills are taught based on texts/passages.**

##### UNIT 1: COMMUNICATION

**Listening:** Listening to audio text and answering questions

- Listening to Instructions

**Speaking:** Pair work and small group work.

**Reading:** Comprehension passages –Differentiate between facts and opinion

**Writing:** Developing a story with pictures.

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

##### UNIT 2: DESCRIPTION

**Listening:** Listening to process description-Drawing a flow chart.

**Speaking:** Role play (formal context)

**Reading:** Skimming/Scanning-

Reading passages on products, equipment and gadgets.

**Writing:** Process Description –Compare and Contrast

Paragraph-Sentence Definition and Extended definition- Free Writing.

**Vocabulary:** Register specific -Incorporated into the LSRW tasks.

### **UNIT 3: NEGOTIATION STRATEGIES**

**Listening:** Listening to interviews of specialists / Inventors in fields  
(Subject specific)

**Speaking:** Brainstorming. (Mind mapping).  
Small group discussions (Subject- Specific)

**Reading:** Longer Reading text.

**Writing:** Essay Writing (250 words)

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

### **UNIT 4: PRESENTATION SKILLS**

**Listening:** Listening to lectures.

**Speaking:** Short talks.

**Reading:** Reading Comprehension passages

**Writing:** Writing Recommendations  
Interpreting Visuals inputs

**Vocabulary:** Register specific -Incorporated into the LSRW tasks

### **UNIT 5: CRITICAL THINKING SKILLS**

**Listening:** Listening comprehension- Listening for information.

**Speaking:** Making presentations (with PPT- practice).

**Reading:** Comprehension passages –Note making.  
Comprehension: Motivational article on Professional Competence,  
Professional Ethics and Life Skills)

**Writing:** Problem and Solution essay– Creative writing –Summary writing

**Vocabulary:** Register specific - Incorporated into the LSRW tasks

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**SEMESTER I –Part III**  
**CORE 2 – Business Organization**

**Credit: 4**

**Hours: 4**

**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

## **CORE 3 – 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 –Part III**  
**ALLIED 1 – Indian Economy**

**Credit: 4**

**Hours: 4**

**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, RuddarDott 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, IshwarC.Dhingra, 16<sup>th</sup> Edition, Sultan Chand & Sons
4. Indian Economy, A.N. Agarwal, (2002), 20<sup>th</sup> Edition, WishwaPrakashan 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 I**  
**VALUE EDUCATION (SBS)**

**Credit: 3**

**Hours: 3**

**Objectives:**

1. To impart basic knowledge on value system.
2. To inculcate value concepts of family and health.
3. To provide wide knowledge about ethics in life.
4. To build a social stigma among students.

**UNIT I**

Values – Definition- Value Crisis – Need for practicing positive values for good life – value Erosion – its impact on individual, societal, cultural level – way out.

**UNIT II**

Family, Material, Human values – Good Health – Individual and Intellectual freedom – Human progress – Production and Distribution – Prosperity and peace – Aesthetic values – Sense of Beauty – Moral and Ethical values – Conscience – Integrity – Fairness.

**UNIT III**

Societal values – Cooperative living – Healthy Behavior – Justice – Social Responsibility – Free from Bribery and Corruption – Good Citizen – Good Society – Pursuit of Excellence – Psychological values – Self Esteem and Acceptance – Emotional Intelligence – Spiritual values – Devotion and Self – Fulfillment.

**UNIT IV**

Bio-Ethics – Definition – Goals and Objectives – Love of life – Animal abuse and Ethics – Negligence and wrong judgments – Issues in genome and organ transplantation- donors- Drugs – Morality – Social Ethics – Child Labor and Bonded Labor.

**UNIT V**

Women and Development – Sex Vs Gender – Women’s Rights -Factors affecting development – Violence against women -Right to privacy – Abortion and reproductive rights – Social stigma – Women empowerment – Social, Economic and Political – Government programs and policies.

**Text & Reference:**

1. Value Education – N. S. Ragunathan
2. Business Ethics and Values – Dr. S. Sankara

## SEMESTER II –Part I

### Language -I TAMIL-II

Credit: 3

Hours: 4

### முதலாமாண்டு - இரண்டாம் பருவம் பகுதி - 1 - தமிழ் தாள் 2 இடைக்கால இலக்கியம்

#### அலகு-1 திருஞானசம்பந்தர் -தேவாரம்

1.1 நமச்சிவாயத் திருப்பதிகம் - காதலாகிக் கசிந்து என்று தொடங்கும் பாடல் முதல்

நந்திநாமம் நமச்சிவாயா எனும் பாடல் வரையுள்ள பத்து பாடல்கள் (3320-3330)

1.2. திருநாவுக்கரசர் - தேவாரம் - திருநாகைக் காரோணம் - பாணத்தால் மதிள், மூன்றும் எரித்தவன் முதல் கடல் கழி நாகைக் காரோணம்தன் எனும் பாடல் வரையுள்ள பத்து பாடல்கள் (6048 - 6057)

1.3 சுந்தரர் -தேவாரம் - திரு ஒற்றியூர் - பாட்டும் பாடிப் பரவித் திரிவான் முதல் ஒற்றியூரும் அரவும் பிறையும் எனும் பாடல் வரையுள்ள பத்து பாடல்கள் (8147-8156)

1.4 மாணிக்கவாசகர் - திருவாசகம் - கண்ட பத்து - இந்திரிய வய மயங்கி முதல் பூதங்கள் ஐந்தாகி எனும் பாடல் வரையுள்ள பத்து பாடல்கள்(475-484)

#### அலகு - 2 வைணவம்

2.1 நம்மாழ்வார் - திருவாய்மொழி - ஆடி ஆடி அகம் கரைந்து இசை முதல் ஆடி மகிழ்வானில் அடியார் குழாங்களுடன் எனும் பாடல் வரையுள்ள பனிரெண்டு பாடல்கள்(2818-2829)

2.2திருமங்கை ஆழ்வார் - பெரிய திருமொழி - உந்தி மேல் நான்முகனைப் படைத்தான் முதல் அல்லி மாதர் அமரும் திருமார்வன் அரங்கத்தை எனும் பாடல் வரையுள்ள பத்து பாடல்கள்(1378-1387)

2.3திருமழிசைப் பிரான் - நான்முகன் திருவந்தாதி - வாழ்த்துக வாய் முதல் நீயே உலகு எல்லாம் எனும் பாடல் வரையுள்ள பத்து பாடல்கள் (2392-2401)

2.4 ஆண்டாள் - திருப்பாவை-முதல் - மார்கழித் திங்கள் முதல் கற்றுக் கறவைக் கணங்கள் பல கறந்து எனும் பாடல் வரையுள்ள பத்து பாடல்கள்(556-566)

#### அலகு-3சிற்றிலக்கியம்

3.1 தி. மீனாட்சிசுந்தரம் பிள்ளை- திருவானைக்கா அகிலாண்ட நாயகி பிள்ளைத்தமிழ் - வருகைப்பருவம் முதல் 5 பாடல்கள் மட்டும்

3.2 நந்திக்கலம்பகம் முதல் 5 பாடல்கள் மட்டும்

3.3 ஜெயங்கொண்டார்- கலிங்கத்துப்பரணி - தேவியைப் பாடியது மட்டும்

#### அலகு 4இலக்கிய வரலாறு

பக்தி இலக்கியம் - சிற்றிலக்கியம் குறித்த இலக்கிய வரலாறு

#### அலகு 5 மொழிப்பயிற்சி

- இலக்கிய நயம் பாராட்டும் இலக்கியக் கட்டுரை எழுதுதல்
- தன் வரலாற்றுக் கட்டுரை எழுதுதல்

- தன் விவரக் குறிப்பு எழுதுதல்
- விண்ணப்பம் எழுதுதல்
- பத்தியைச் சுருக்கி எழுதுதல்
- சுருக்கத்தை விரித்து எழுதுதல்

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### **SEMESTER I –Part II**

#### **Language -II–Communicative English II**

**Credit: 3**

**Hours: 4**

**Objectives:**

- 1. To teach English with an information and entertainment.**
- 2. To enrich the components of Grammar and Composition.**

3. To expose the writings of literary men belonging to various nations.
4. To enable the students speak and write in English fluently on various topics

Unit	Pages
<p>Unit I (18 hours)</p> <ol style="list-style-type: none"> <li>1. Listening and Speaking               <ol style="list-style-type: none"> <li>a. Listening and responding to complaints (formal situation)</li> <li>b. Listening to problems and offering solutions (informal)</li> </ol> </li> <li>2. Reading and writing               <ol style="list-style-type: none"> <li>a. Reading aloud (brief motivational anecdotes)</li> <li>b. Writing a paragraph on a proverbial expression/motivational idea.</li> </ol> </li> <li>3. Word Power/Vocabulary               <ol style="list-style-type: none"> <li>a. Synonyms &amp; Antonyms</li> </ol> </li> <li>4. Grammar in Context               <ul style="list-style-type: none"> <li>• Adverbs</li> </ul> </li> </ol> <p>Prepositions</p>	
<p>Unit II(20 hours)</p> <ol style="list-style-type: none"> <li>1. Listening and Speaking               <ol style="list-style-type: none"> <li>a. Listening to famous speeches and poems</li> <li>b. Making short speeches- Formal: welcome speech and vote of thanks. Informal occasions- Farewell party, graduation speech</li> </ol> </li> <li>2. Reading and Writing               <ol style="list-style-type: none"> <li>a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic)</li> <li>b. Reading poetry                   <ol style="list-style-type: none"> <li>b.i. Reading aloud: (Intonation and Voice Modulation)</li> <li>b.ii. Identifying and using figures of speech - simile, metaphor, personification etc.</li> </ol> </li> </ol> </li> <li>3. Word Power               <ol style="list-style-type: none"> <li>a. Idioms &amp; Phrases</li> </ol> </li> <li>4. Grammar in Context</li> </ol> <p>Conjunctions and Interjections</p>	
<p>Unit III (18 hours)</p> <ol style="list-style-type: none"> <li>1. Listening and Speaking</li> </ol>	

<ul style="list-style-type: none"> <li>a. Listening to Ted talks</li> <li>b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds</li> <li>c. Interactions during and after the presentations</li> <li>2. Reading and writing <ul style="list-style-type: none"> <li>a. Writing emails of complaint</li> <li>b. Reading aloud famous speeches</li> </ul> </li> <li>3. Word Power <ul style="list-style-type: none"> <li>a. One Word Substitution</li> </ul> </li> <li>4. Grammar in Context: Sentence Patterns</li> </ul>	
<p>Unit IV (16 hours)</p> <ul style="list-style-type: none"> <li>1. Listening and Speaking <ul style="list-style-type: none"> <li>a. Participating in a meeting: face to face and online</li> <li>b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.</li> </ul> </li> <li>2. Reading and Writing <ul style="list-style-type: none"> <li>a. Reading visual texts – advertisements</li> <li>b. Writing a Brochure</li> </ul> </li> <li>3. Word Power <ul style="list-style-type: none"> <li>a. Denotation and Connotation</li> </ul> </li> <li>4. Grammar in Context: Sentence Types</li> </ul>	
<p>Unit V (18 hours)</p> <ul style="list-style-type: none"> <li>1. Listening and Speaking <ul style="list-style-type: none"> <li>a. Informal interview for feature writing</li> <li>b. Listening and responding to questions at a formal interview</li> </ul> </li> <li>2. Reading and Writing <ul style="list-style-type: none"> <li>a. Writing letters of application</li> <li>b. Readers’ Theatre (Script Reading)</li> <li>c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)</li> </ul> </li> <li>3. Word Power <ul style="list-style-type: none"> <li>a. Collocation</li> </ul> </li> <li>4. Grammar in Context: Working With Clauses</li> </ul>	



**Semester II – PART III**  
**CORE – 4 – Professional English II**

**Credit: 4**

**Hours: 6**

**PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT**

**Objectives:**

The Professional Communication Skills Course is intended to help Learners in Arts and Science colleges

- Develop their competence in the use of English with particular reference to the workplace situation.
- Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
- Develop their competence and competitiveness and thereby improve their employability skills.
- Help students with a research bent of mind develop their skills in writing reports and research proposals.

**Unit 1- Communicative Competence**

Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

**Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.**

**Unit 2 - Persuasive Communication**

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.



### **Unit 3- Digital Competence**

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

### **Unit 4 - Creativity and Imagination**

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)

- Creating blogs, flyers and brochures (subject based)
- Poster making – writing slogans/captions (subject based)

### **Unit 5- Workplace Communication & Basics of Academic Writing**

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

## SEMESTER II –PART III

### CORE 5- 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 II–PART III

### CORE 6 - 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 – PART III

### ALLIED 2 - Business Communication

**Credit: 4**

**Hours: 5**

#### **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

**SEMESTER II**  
**ENVIRONMENTAL STUDIES**

**Credit: 2**

**Hours: 2**

**Objectives:**

- 1) To develop knowledge base of students about the demographic and environmental factors affecting Business.
- 2) To make the students aware of environmental problems related to Business and Commerce.
- 3) To inculcate values of Environmental ethics amongst the students.
- 4) To build knowledge about the environment which is helpful to the society.

**UNIT I**

Environmental Studies: Definition – Multidisciplinary nature – Scope and importance – Need for public awareness. Natural Resources : Forest resources: Use and over- exploitation – Deforestation – Timber extraction – Mining – Dams and their effects on forests and tribal people – Water Resources: Use and over utilization of surface and ground water – Flood – Drought – Conflicts over water – Dams- Benefits and problems – Mineral resources: Use and exploitation – Environmental effects of extracting and using mineral resources – Food resources: World food problems – changes caused by agriculture and overgrazing – Effects of modern agriculture – Fertilizer and pesticides problems – Water logging – Salinity – Energy Resources: Growing energy needs – Renewable and non-renewable energy sources – Use of alternate energy sources – Land Resources: Land as a resource – Land degradation – Man induced landslides – soil erosion- Desertification – Case studies – Role of individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.

**UNIT II**

Ecosystems: Concept – Structure and function – producers, consumers and decomposers – Energy flow – Ecological system – Food chains, food webs and ecological pyramids – Introduction, characteristics, Types, structure and function of Forest ecosystem – Grassland ecosystem – Desert ecosystem – Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries).

**UNIT III**

Biodiversity and its Conservation: Definition, Genetic, species and ecosystem diversity – Bio-geographical classification of India – Value of biodiversity: Consumptive use –

Productive use – Social, Ethical, Aesthetic and Option values – Biodiversity at global, national and local levels – India as a mega-diversity nation – Hot-spots of biodiversity – Threats to biodiversity: Habitat loss – Poaching of wild life, man wildlife conflicts – Endangered and endemic species of India – Conservation of biodiversity: In-Situ and Ex-Situ conservation of biodiversity.

#### **UNIT IV**

Environmental Pollution: Definition- Causes, effects and control measures of Air, Water, Soil, Marine, Noise, Thermal pollution and Nuclear hazards – Solid waste management; Causes, effects and control measures of urban and industrial wastes- Disaster management: Floods, earthquakes, cyclone and landslides – Role of individual in prevention of pollution – Case studies.

#### **UNIT V**

Social Issues and the Environment: From unsustainable to sustainable development – Urban problems related to energy – water conservation, rainwater harvesting, watershed management – Resettlement and rehabilitation of people – Its problems and concerns – Environmental ethics; Issues and solutions – Climate change, Global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust – Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environment legislation – Public awareness.

Human population and the Environment: Population growth – variation among nations – Population explosion – Family welfare program – Environment any human health – Human rights – value education – HIV/AIDS – Women and child welfare – Role of Information Technology in environment and human health – Case studies.

Field Work (25 marks)

- Visit to a local area to document environmental assets – River, Forest, grassland, hill, mountain.
- Visit to a local polluted site -Urban, rural, industrial, Agricultural
- Study of common plants, insects, birds
- Study of simple ecosystems-pond, river, hill slopes etc.,

#### **Text & Reference:**

1. Arul P, (2008) “A Textbook of Environmental Studies” Selvi Publications.

2. Miller T.G. "Environmental Science: Wadsworth Publishing Co.
3. Townsend C, Harper J and Michael Gagon "Essentials of Ecology", Blackwell Science.
4. Trivedi R.K and Goel P.K "Introduction to Air Pollution", Techno-Science Publication.
5. Jadhav, H &Bhosafe, V.M (1995) "Environmental Protection and Laws", Himalaya Publishing house.

**SEMESTER III–Part I**  
**Language -I TAMIL-III**

Credit: 3

Hours: 4

**இரண்டாமாண்டு - மூன்றாம் பருவம்**

**பகுதி – 1 - தமிழ்**  
**தாள் 3 காப்பிய இலக்கியம்**

**அலகு-1சிலப்பதிகாரம்**

1.1. மதுரைக் காண்டம் - ஊர் காண் காதை

**1.2.மணிமேகலை**

22. சிறை செய் காதை

23. சிறை விடு காதை

**அலகு-2சீவகசிந்தாமணி**

2.1 நாமகள் இலம்பகம் - நாட்டுவளம் நகர் வளம் மட்டும் (10)

2.2 கம்பராமாயணம்- பால காண்டம் 7 தாடகை வதைப்படலம்

2.3 பெரிய புராணம் - கலிய நாயனார் புராணம் - 17 பாடல்கள்

**அலகு – 3சீராப்புராணம்**

3.1 ஈச்சங்குலை வரவழைத்த படலம்

3.2 தேம்பாவணி–பெறும் மகவுக்கு இயேசு எனப் பேரிடு படலம் - முதல் காண்டம்

**அலகு-4காப்பிய இலக்கணம்** - ஐம்பெருங்காப்பியம்-ஐஞ்சிறுகாப்பியம் வரையறை –தமிழில்  
காப்பியங்கள் குறித்த வரலாறு

**அலகு-5மொழிப் பயிற்சி**

- செய்தி அறிக்கை எழுதுதல்
- நேர் காணல் செய்தல்
- ஐந்து தொடர்களைத் தமிழிலிருந்து ஆங்கிலத்துக்கு மொழி பெயர்த்தல்
- ஐந்து தொடர்களை ஆங்கிலத்தில் இருந்து தமிழுக்கு மொழிபெயர்த்தல்
- விண்ணப்பம் எழுதுதல்
- பத்து தமிழ் ஆங்கில இணைப் பழமொழிகளை எழுதுதல்

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**SEMESTER III**

**Communicative English – III 6 Hours / 3 Credits**

**Objectives:**

1. To teach English with an information and entertainment.
2. To enrich the components of Grammar and Composition.



- 3. To expose the writings of literary men belonging to various nations.**
- 4. To enable the students speak and write in English fluently on various topics**

**SEMESTER III –PART III**  
**CORE 7– Financial Accounting - III**

**Credit: 4**

**Hours: 6**

**UNIT-I**

Partnership – Meaning and Definition of Partnership – Partnership deed – Rules applicable in the absence of partnership deed – Necessary adjustments in accounts – Profit and Loss Appropriation Account – Capital accounts of partners – Fixed Capital Method – Fluctuating Capital Method.

**UNIT-II**

Admission of a Partner – Calculation of Ratios – Treatment of Goodwill – Revaluation of Assets and Liabilities.

**UNIT-III**

Retirement of a Partner – Purchase of the Retiring Partner's share by the remaining Partners – Death of a Partner – Joint Life Policy.

**UNIT-IV**

Dissolution of a Firm – Meaning – Modes of Dissolution – Settlement of Accounts – Accounting Treatment – Insolvency of a Partner – Garner Vs. Murray – Application of Garner Vs. Murray rule in India – Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

**UNIT-V**

Insolvency Accounts – Meaning of Insolvent – Procedure under Insolvency Acts – Distinction between Insolvency of an individual and a Partnership Firm – Differences Between Balance Sheet and Statement of Affairs – Preparation of Statement of Affairs – Deficiency Account.

**Text Book**

1. Advanced partnership accounting by S.P.Jain&Narang/ Kalyani Publisher / 18<sup>th</sup> Edition.
2. Reddy, T.S. and Murthy, A. 2010. Financial Accounting. 2<sup>nd</sup> Revised Edn. Margham Publication, Chennai.

**Reference books:**

1. Advanced Accounting by R.L.Gupta&Radhaswamy/ Sultan chand& son II volume /13<sup>th</sup> edition 2007.
2. Advanced Accounting by R.S.N.Pillai&Bagavathi/Konark Publisher Pvt. Ltd.,/ 2<sup>nd</sup> Edition

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

**SEMESTER III – PART III**  
**ALLIED 3- Business Statistics**

**Credit: 4**

**Hours: 6**

**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 - SBS 1**  
**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 IV-Part I**  
**Language -I TAMIL-IV**

**Credit: 3**

**Hours: 4**

**இரண்டாமாண்டு –நான்காம் பருவம்**  
**பகுதி – 1 - தமிழ்**  
**தாள் 4 பழந்தமிழ் இலக்கியம்**

**அலகு -1நற்றிணை**

1.1 குறிஞ்சி- பாடல் எண்-134 - இனிதின் இனிது தலைப்படும்...என்று தொடங்கும் பாடல்.

முல்லை- பாடல் எண் 139 - உலகிற்கு ஆணியாகப் பலர்தொழ .... என்று தொடங்கும் பாடல்.

மருதம் - பாடல் எண்-200 - கண்ணி கட்டிய கதிர் அன்ன... என்று தொடங்கும்பாடல்.  
நெய்தல் - பாடல் எண் 187 - நெய்தல் கூம்ப .. என்று தொடங்கும் பாடல்.

பாலை -197 வது பாடல் - தோளே தொடி நெகிழ்ந்தனவே ... என்று தொடங்கும் பாடல்.

1:2 குறுந்தொகை

தலைவி கூற்று- பாடல் எண் - 220 - பழமழைக் கவித்த என்று தொடங்கும் ஓக்கூர்

மாசாத்தியார் பாடல்

தலைவன் கூற்று- பாடல் எண் 222 - துணைப்புணைக் கொளினெ என்று தொடங்கும் சிறைக்குடி ஆந்தையார் பாடல்

தோழி கூற்று- பாடல் எண் - 225 - கன்றுதன் பயமுலை மாந்த என்று தொடங்கும்

கபிலர் பாடல்

கண்டோர் கூற்று- பாடல் எண் -229 - இவன் இவள் ஐம்பால் பற்றவும்.. என்று தொடங்கும் மோதாசனார் பாடல்

செவிலித்தாய் கூற்று- பாடல் எண் - 242 - கானங்கோழிக் கவர் குரல் சேவல் ..என்று தொடங்கும் குழற்றத்தன் பாடல்

**அலகு -2** 1. முல்லைப்பாட்டு முழுவதும்

2. புறநானூறு – பாடல் எண்158-163 வரையுள்ள பெருஞ்சித்திரனார் குமணனைப் பாடியஆறு பாடல்கள் மட்டும்.

**அலகு -3திருக்குறள் - அதிகாரம் 96 – குடிமை**  
அதிகாரம் 97 – மானம் 20 குறள்

நாலடியார் - அவை அறிதல் - பாடல் எண் 311 – 320 வரை

மெய்ஞ் ஞானக் கோட்டி என்ற பாடல் முதல் புல்லறிவு தாம் அறிவது இல் என்று முடியும் பாடல் வரை.

பழமொழி - ‘குலத்துச் சிறியார்’ என்று தொடங்கும் 300 வது பாடல்

முதல் நகை  
மேலும் கைப்பாய் விடும் என்று முடியும் 304 ஆவது பாடல் வரை  
உள்ள - 5 பாடல்கள்

அலகு - 4 இலக்கிய வரலாறு- பதினென்கீழ் கணக்கு வரையிலான பழந்தமிழ்  
இலக்கிய

வரலாறு - அகம், புறம் பற்றிய இலக்கிய வகைமைகள்

அலகு - 5 மொழிப்பயிற்சி

- தலைப்புகளைக் குறிப்பிட்டு அப்பாடநூல்களை அனுப்பி வைக்கும் படி புத்தக வெளியீட்டாளருக்கு கடிதம் எழுதல்.
- வணிகக் கடிதம் எழுதப் பயிற்றுவித்தல்.
- தலைப்பு தந்து இரண்டு பக்கச் சிறுகதை எழுதச் செய்தல் தலைப்பு தந்து பதினைந்து வரிகளில் புதுக்கவிதை எழுதச் செய்தல்.
- ஒரு செய்யுளைத் தந்து நயம் பாராட்டி இரண்டு பக்க இலக்கியக் கட்டுரை எழுதச் சொல்லுதல்.
- ஏதேனும் ஒரு தமிழ்நூலை இணையத்தில் தேடிக் கண்டறிதல்.

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**SEMESTER IV–Part II**

**Language –II- Communicative English– IV**

**Credit: 3**

**Hours: 4**

**Objectives:**

- 1. To teach English with an information and entertainment.**
- 2. To enrich the components of Grammar and Composition.**
- 3. To expose the writings of literary men belonging to various nations.**
- 4. To enable the students speak and write in English fluently on various topics**

**SEMESTER IV – PART III**  
**CORE 8 – Business Analytics**

**Credit: 4**

**Hours: 4**

**Objectives:**

- To enable the students to understand the role of business analytics in business data processing
- To impart the students to gain knowledge of application of information technology in the core business Process
- To equip the students with big data application in business intelligence

**Unit I: Introduction to Business Analytics**

Business Analysis-Different Levels - Business Analyst- Role of Business Analyst -Basic rules-Requirements and Tasks performed by Business Analyst –Project Definition and Scoping–Project phases and approaches – Role of Business Analyst across the project Life cycle.

**Unit II: Information Technology Applications**

Core business Process – Baldrige Business Excellence framework-Key purpose of using IT in Business – Enterprise Applications – Information users and their requirements – Data- Types- Attributes and Measurement-Types of data sets-Data quality-Types of Digital Data.

**Unit III: Introduction to OLTP and OLAP**

Introduction to OLTP and OLAP – Different OLAP Architectures-Data Models-Tools in Business Intelligence-Role of DSS, EIS,MIS and digital Dash boards – Need for Business Intelligence- Business Intelligence value chain-Components-applications-roles and responsibilities.

**Unit IV: Data Integration**

Data Integration-Data Warehouse-Goals-Data Sources- Data Integration Technologies- Data Quality maintenance-Data profiling-Data modeling-Types and Techniques-Fact table-Dimension Table-Typical Dimensional Models-Life cycle-Designing..

**Unit V: Performance and Measurement system Terminology**

Performance and Measurement System terminology- Role of Metrics –Supply Chain-Fact based decision making and KPIS use of KPIs-Potential source for metrics-Enterprise Reporting–Report Standardization –Balanced score card Scoreboards Vs Dashboards-Business Intelligence in Real world- Mobility-Cloud computing.

**Text Books:**

- 1.Edward Mize 2017, Data Analysis, Create Space Independent PublishingPlatform
- 2.Seema Acharya R.N.Prasad 2016, Fundamentals of Business AnalysisWiley
- 3.Pang –Ning Tan, Michael Steinbach, AnujKarpatne and Vipin Kumar 2018, Pearson Publishers.

**Supplementary Readings:**

1. Paul Turner 2018, Business Analysis Techniques, International Institute of Business Analyst,London
- 2.Howard Podeswa 2017, Handbook of Business Analyst , outskirts Press,London
- 3.Debra Paul, Lynda Girvan 2018, Business Analyst, BCS Learning and Development Limited, NewDelhi.

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



## SEMESTER IV –PART III

### CORE 9- 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 – PART III**  
**ALLIED 4- Business Mathematics**

**Credit: 4**

**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 – SBS 2

### Soft Skills Development – Effective Communication

**Credit: 2**

**Hours: 2**

#### **Objectives:**

- To identify and enhance the soft skills of the students
- To develop effective oral and writing skills of the students
- To enable them to communicate effectively through their body language

#### **Unit I: Introduction to Soft Skills**

Soft skills - Meaning and Importance - Soft Skills Vs Hard Skills – Attributes regarded as Soft Skills Listening – Types of Listening, Effective Listening, Barriers to Listening, Developing Listening skills, Assertive communication

#### **Unit II: Communication Skills**

Communication–Definition, Process, Types–Verbal and Non Verbal Communication, Oral and Written Communication, Barriers to communication, Speaking Skills, Starting and sustaining a conversation, Presentation and interaction

#### **Unit III: Presentation Skills**

Public Speaking, Types of Speeches, Combating Nervousness, Patterns & Methods of Presentation, Oral Presentation: Planning & Preparation, Making Effective Presentations, Use of Audio-Visual aids

#### **Unit IV: Writing Skills**

Principles of Written Communication, Purpose, Types of Business Writing, Business Letters-format and style, Professional Writing–Articles, Reports, Conference papers, Types and Layout of report, Employment Communication-Preparing Drafting an Effective Resume–Cover letter

#### **Unit V: Non Verbal Communication**

Communication without Words, Para language - Proxemics, Kinesics - Body Language-Facial Expressions, Gestures, Postures, Haptics - The Language of Touch, Meta-communication

#### **Text Books:**

1. Sanjay Kumar and Pushp Lata, Communication Skills, 2015, Oxford University Press, 2nd Edition,
2. Alex K, Soft Skills, 2014 Sultan Chand Company, New Delhi

#### **Supplementary Readings:**

1. Y. Vijaya Babu, 2019. A Course on Communication Skills for Professional Students: Basics and Concepts, Notion Press, First Edition,
2. Mikael Krogerus and Roman Tschappeler, 2018. The Communication Book, Portfolio Penguin Publishers (Kindle edition),
3. Manish Ranjan, Communication Skills and Interpersonal Skills, 2014 Pearson Education India, New Delhi.
4. Shalini Verma, 2006 Body Language, S.Chand and Company Ltd., New Delhi

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

## SEMESTER V – PART III

### CORE 10 –Company Law

**Credit: 4**

**Hours: 5**

#### **Objectives:**

- Impart basics of Company Law.
- Teach the formation and management of Company.
- Instruct the methods of conducting meeting and the process of winding of company.

#### **Unit I: I Introduction to Company Law**

Company-Definition, Meaning and Nature- Characteristics of a company; Company Vis- à-vis other Forms of Business-.Types of Companies-Public Company-Private Company-One man Company-Small Company and Dormant Company; Association not for profit; illegal association –G-government Company-Guarantee Company –concept of Corporate Personality, Lifting of Corporate Veil.

#### **Unit II: Formation of Companies**

Promotion – Meaning – Promoters – their functions – Duties of Promoters – pre-incorporation contract; on-line filing of documents -on-line registration of a company. Incorporation – Meaning – certification of Incorporation – Memorandum of Association Meaning– Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – shelf Herring and red herring prospectus - Contents – Deemed Prospectus – Misstatement in prospectus – Bookbuilding

#### **Unit III: Management**

Classification of Directors, Women Directors, Independent Director, Small shareholder's Director; Director Identity Number (DIN);– Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration Powers of Directors–Duties of Directors – Liabilities of Directors

#### **Unit IV: Kinds of Company Meetings**

Types of Meeting - Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General Meeting - Meeting Through Video Conferencing. Relating to the meetings – Notices - Agenda – Chairman's speech – Voting- postal ballot- e-voting - Quorum- Minutes- Proxy-Resolutions—Special—Ordinary—By circulation - e-resolution.

#### **Unit V: Winding Up**

Winding up – Meaning, Modes of Winding up –Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation – Powers of Central Government relating to Winding up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle blowing: Concept and Mechanism

#### **Text Books:**

1. Avtar Singh. 2016 Company Law. Eastern Book Co. (EBC), New Delhi
2. Kapoor, G., and Sanjay Dhamija. 2017 Taxmann's Company Law and Practice, New Delhi

3.Kapoor,N.2015ElementsofCompanyLaw.SultanChand&Sons.NewDelhi

**Supplementary Readings:**

1. Sheth, T. 2017 Company Law, Taxmann's.NewDelhi
- 2.Singh,R.2015.CompanyLawMadeEasy:LexisNexis.NewDelhi
- 3.Zad.N.S. 2018 Company Law Taxmann's. NewDelhi
- 4.Kiran Nerkar, Sarita Karangutkar, and Malhar Kolhatkar. 2015 Company Law and Secretarial Practice ,Sai JyotiPublication. Nagpur
- 5.Myneni.S.R.2017.CompanyLawAsiaLawHouse.Hyderabad.

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

**SEMESTER V – PART III**  
**CORE 11 –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 –PART III**  
**CORE 12 - 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 V –PART III

### CORE 13- Banking Theory, Law and Practice

**Credit: 4**

**Hours: 5**

#### Objectives

To enable the students to

- Be aware of the law, theory 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. Banking Regulation Act, 1949: Origin, Business of a banking company – Capital requirements – Management – Maintenance of liquid assets – Licensing of banks – Opening of new branches – New licensing policy – Inspection of banks.

#### UNIT –II

Banking structure in India – RBI and its functions – Indigenous banker – Commercial banks – functions – modern trend in deposit mobilization and lending – innovative lending schemes – merchant banking — 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. Paying banker – duties – circumstances for dishonor of cheques – collecting banker – duties.

#### 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

Negotiable Instruments Act: Definition, Characteristics – Types – Classification – Special Parties to a Negotiable instrument – Negotiation Vs Assignment – Cheque – Meaning – definition – Cheques and Bill of Exchange - Essentials – Crossing – types of crossing – types of endorsement – making – significance – material alternation & immaterial alternation. Credit cards & Debit cards – ATM etc.

#### 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&Tanna / 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 –PART III**  
**CORE 14- Income Tax Law and Practice**

**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 section37 (1) –specific disallowances under the act.

**UNIT –IV**

Income under capital gains, short term and long term capital gains – transfer of capital asses – 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.HariPradad Reddy /new edition 2013-2014/Margam Publications.

**Reference Books:**

1. Income tax law and practice –Bhagawati Prasad/wishwaprakasan 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 – SBS 3

### Soft Skill Development-Personality Development

**Credit: 2**

**Hours: 2**

#### Objectives

The objective of the course is

- To enhance holistic development of students and improve their personality.
- To understand themselves and be an effective goal oriented team player.
- To develop professionals with idealistic, practical and moral values.

#### Unit I: Personality

Meaning and Definition of Personality, Determinants of Personality, Characteristics of Personality, Stages of Personality Development, Personality traits.

#### Unit II: Self Analysis

Self Awareness, SWOT Analysis, Attributes, Self Confidence- Importance of self confidence, Building self confidence, Methods of developing self confidence, Self Esteem

#### Unit III: Attitude

Types of Attitude, Factors influencing attitude, Positive attitude, Steps to overcome challenged attitude, Developing Positive attitude and thinking.

#### Unit IV: Motivation

Motivation-Meaning, Needs, Factors affecting motivation, Basic theories of motivation, Intrinsic & Extrinsic Motivators, Self talk, self motivation, Achievement motivation.

#### Unit V: Goal Setting

Goals – Defined, Types of goals - Short Term, Long Term, Life Time Goals, Areas and spheres of Goal Setting, SMART principle of Goal Setting, Positive affirmations in Goal Setting

#### Text Books:

1. Gajendra Singh Chauhan and Sangeeta Sharma, 2015 Soft Skills: An Integrated Approach to Maximise Personality, Kindle Edition
2. B.N. Ghosh, 2013 Managing Soft Skills for Personality Development, Tata McGraw Hill Education Private Limited

#### Supplementary Readings:

1. Shikha Kapoor, 2018 Personality Development and Soft Skills: Preparing for Tomorrow, I.K International Publishing House Pvt.Ltd.,
2. Elizabeth B. Hurlock, 2017 Personality Development, McGraw Hill Education, Indian Edition
3. Barun K. Mitra, 2016 Personality Development and Soft Skills, Oxford University Press, Second Edition
4. Prashant Sharma, Soft Skills-Personality Development for Success, BPB Publications

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

**SEMESTER VI – PART III**  
**CORE 15 - Company Secretarial Practice**

**Credit: 4**

**Hours: 5**

**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 VI – PART III**  
**CORE 16-Management Accounting**

**Credit – 4**

**Hours: 5**

**Objectives**

To enable the students to

1. Develop an insight of principles and techniques of Management Accounting.
2. Familiarize the utilization of accounting information for planning, and decision-making
3. Effective control of business ventures.
4. The students will get the knowledge to prepare financial statements, other analysis and evaluations themselves.

**Unit I**

Management Accounting: Nature - Scope - Management accounting Vs Financial accounting. Management reporting system – Designing and installation – Types of reports.

**Unit II**

Analysis of financial statement – Concept of funds – Importance – Preparation of Fund Flow Statement and Cash Flow Statement – Comparison of Fund Flow and Cash Flow Statement.

**Unit III**

Standard Costing – Importance – Limitations- Material, Labour, Overhead, Sales and Profit.

**Unit IV**

Cost-Volume Profit analysis – Techniques – Break Even Analysis – Profit-Volume (P/V) analysis – Role and Limitations of CVP analysis.

**Unit V**

Nature of Capital Budgeting – Importance of Capital Budgeting – Difficulties – Rationale – Evaluation techniques – Average rate of return – Pay back method – Discounted cash flow techniques – Net present value method - Internal rate of return method.

**Text Book**

Pillai, R.S.N. and Bagavathi.2008.Management Accounting. 2<sup>nd</sup> Revised Edn. S.Chand & Co Ltd., New Delhi.

**Reference Books**

1. Gupta, S.P.200. Management Accounting. Sahitya Bhavan Publications. Agra.
2. Khan M.Y. and Jain, P.K. 2007.Management Accounting. 4<sup>th</sup> Edn. Tata McGraw Hill Publishing Co. Ltd., NewDelhi.
3. Maheswari, S.N. 2009. Management Accounting & Financial Control. Sultan Chand & Sons, Delhi.
4. Sharma,R.K. and Sashi,K. Gupta. 2007. Management Accounting. 15<sup>th</sup> Revised Edn. Kalyani Publishers, Ludhiana.
5. Vinayakam.N and. Sinha, I.B. 2005. Management Accounting – Tools & Techniques –Kalyani Publishers, Ludhiana.

**Note:** Question paper shall cover 20% of theory and 80% of Problems

**SEMESTER VI – PART III**  
**CORE 17- Commerce (Practical) – I**

**Credit – 4**

**Hours: 5**

**Objectives**

To impart the knowledge on current trends in business, the students are expected to:

- Gain knowledge in e-banking transactions
- Learn the principles of Co-operation for conducting general body meetings
- Gain knowledge in computer billing and formation of MSME through SHGs

**Unit I : Banking Practice**

E-Banking- Steps in conversion of personal account into online Account- ATM operations-NEFT and RTGS transactions.

**Unit II: Taxation Practice**

Income tax and GST- Preparation of E-Statements-E-Filing of Income Tax and GST.

**Unit III: Practice of Online Trading**

Technical Analysis – Important Jargons in Online trading

**Unit IV: Practice of Computer Application in Business**

Computer Billing in a business organisation( Recommended Departmental stores- Bakeries-Hotels)Purchasing goods online through any one Apps (Amazon or E-bay or Flipkart)

**Unit V:Entrepreurial Practices**

Formation of an MSME through Self Help Groups within a class-MOCK procedure for borrowings for MSME- Filling up of application for approval from District Industrial Centre for a new startup

**Note:** 100% practical

## SEMESTER VI – PART III

### CORE 19 - E-Commerce

**Credit: 4**

**Hours: 5**

#### **Objectives:**

To enable the students to

- Know the concepts on E Commerce
- Know the basics on E Business,
- Impart EDI application in business implementation

#### **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 - SBS 4

### Project Preparation for Small Entrepreneurs (Practical)

**Credit: 2**

**Hours: 2**

#### Objectives

To enable the students to

1. be conversant with project preparation for small enterprise.
2. understand the framework for evaluating project proposals.

#### Unit I

Small scale industry -Introduction – Meaning - Importance– Policy Support for SSI.

#### Unit II

Project identification-Sources of identification – Information Centres in India.

#### Unit III

Project Report-Meaning – Components of Project Report – Importance – Reasons for failure of Project Report.

#### Unit IV

Project Appraisal -Meaning and Definition – Market feasibility analysis – Technical feasibility analysis – Financial feasibility analysis – Economic feasibility analysis – Managerial feasibility analysis – Social feasibility analysis.

#### Unit V

Model Project Report

#### Text Book

Gordon, E. and Natarajan, K. 2009. Entrepreneurship Development. 6<sup>th</sup> Revised Edn. Himalaya Publishing House, New Delhi

#### Reference Books

1. Khanka, S.S. 2012. Entrepreneurial development. Revised Edn. S.Chand and company Ltd., New Delhi.
2. Gupta, C.B. and Khanka, S.S.2010. Entrepreneurship & Small Business Management. 4<sup>th</sup> Edn. Sultan Chand and Sons, New Delhi.
3. Renu Arora and Sood, S.K. 2007. Entrepreneurial Development. Kalyani Publishers, Chennai.

**Note:** 100% Practical



## **SSEMESTER VII – PART III**

### **CORE 20– Marketing Management**

**Credit –5**

**Hours: 6**

#### **Objectives:**

- To understand the trends in, Marketing Management and to make aware of regulations of foreign trade practices in the era of globalization.
- To know the elements of Marketing Management
- To know the types of Marketing
- The student will understand the overview of Marketing Management

#### **Unit I**

Introduction to Marketing Management – nature and scope – Concepts of marketing – Functions and problems of marketing management – Traditional marketing – Modern Marketing – Responsibilities of marketing manager – Role of marketing management in Indian economy.

#### **Unit II**

Buyer behavior – Consumer behavior vs. business buying behavior – Factors affecting consumer behavior – Consumer research – Importance – Consumer research process – Consumer research design – Steps in consumer research.

#### **Unit III**

Promotion – Tools of promotion – Communication process – Characteristics of promotion- Merits – Demerits – Designing a promotion campaign – Promotion – mix – Determinants – Promotion tools – Advertising – Sales promotion – Public relations.

#### **Unit IV**

Marketing organization and control – Emerging trends and issues in marketing – Rural marketing – Social marketing – On – line marketing – Green marketing – network marketing.

#### **Unit V**

Customer satisfaction – Difference between consumer and customer – Consumerism – Rights of consumers – Customer expectation – Changing perceptions of customer – Benchmarking – Total quality management.

#### **Books for Reference:**

1. Modern Marketing – Principles and Practices – R.S.N. Pillai and Bagavathi.
2. Marketing Management – Global Perspective, Indian Context – V.S. Ramasamy and s. Namakumari.
3. International Marketing Management – An Indian perspective – R.L. Varshney and B. Bhattacharya.

**Note:** Question paper shall cover 100% Theory.

## SEMESTER VII – PART III

### CORE 21- INTERNATIONAL TRADE AND PRACTICES

**Credit –5**

**Hours: 6**

#### **Objectives:**

- To understand the global trends in business, marketing and trade and to make aware of regulations of foreign trade practices in the era of globalization.
- To get awareness about International Business Environment.
- To know the foreign exchange and Foreign institutions.
- The student will get knowledge on Global level Business.

#### **Unit-I**

International Business: Meaning, Nature, Objectives – Strategic decisions in International Business – Special Problems in International business – Reasons for firms for going international – Drivers and Restrainers of Globalization – Types of International Business activities – BOP: Components – Disequilibrium – Correction of Disequilibrium.

#### **Unit-II**

International Business environment: Meaning – Significance – Political Environment – Economic Environment – Cultural Environment – Technological Environment.

#### **Unit-III**

International marketing – Introduction – Meaning – Definition – International Marketing Vs Domestic marketing - Problems – International marketing environment - Market Entry Strategies – Information requirements for international marketing – Sources of information – International marketing channels

#### **Unit-IV**

International trade – Trade strategies – Types of Trade barriers – GATT – WTO – GATS – TRIMs – TRIPs – IPRs – Patents – Foreign Exchange Market –Euro Currency market – IMF – World Bank.

#### **Unit-V**

India's Trade Performance: Determinants of Exports and Imports - Major Exports and Imports - Direction of Trade - Trade in Services - Major Problems of India's Export Sector. Foreign exchange market: Meaning, Nature and Functions – Determination of exchange rates – Exchange Rate system – Foreign exchange risk – FEMA.

#### **Text Book:**

1. Francis Cherunilam - International Business – PHI Learning Pvt. Ltd., New Delhi, 2013.

#### **Reference Books:**

1. Francis Cherunilam - International Trade and Export Management – PHI Learning Pvt. Ltd., New Delhi.
2. Varshney and Bhattachariya - International Marketing Management
3. Subba Rao, P - International Business - Himalaya Publishing House, New Delhi, 2014

4. Vershney, R.L. Bhattacharya, B. - International Marketing Management - Sultan Chand & Sons, New Delhi, 2012.
5. B.S.Rathor, B.M.Jani, J.S.Rathor - International Marketing- Himalaya Publishing, Mumbai, 2001

**NOTE:** Question paper shall cover 100% theory.

**SEMESTER VII – PART III**  
**CORE 22– Advanced Financial Management**

**Credit –5**

**Hours: 6**

**Objective**

- To gain knowledge on the fundamental concepts on financial management.
- To know the valuation of securities
- To understand the theories of capital structure and working capital management
- The student will be able to understand an overview of financial management

**Unit-I**

Financial Management: Meaning, Scope, Objectives, Functions, Relationship with other areas of Management – Functions of Financial Manager – Sources of Finance – Short term and long term finance – Financial decisions – Concepts of valuation: Time value of money – Compounding and Discounting – Risk and Return trade off.

**Unit-II**

Valuation of Securities: Valuation of Asset – Bond Valuation – Valuation of Preference shares, Equity valuation. Dividend Policy: Meaning, Objectives, Forms of Dividend, Different dividend theories – Factors determining Dividend Policy.

**Unit-III**

Capital Structure: Patterns of capital structure – Factors affecting Capital Structure – Optimum Capital Structure - Theories of Capital Structure. Leverages: Meaning, Types – Financial, Operating and Combined.

**Unit-IV**

Cost of Capital: Meaning, Significance, Concepts, Cost of Debt, Equity, Preference and Retained Earnings – Weighted Average Cost of Capital. Capital Budgeting: Concept - Evaluation Techniques: Payback, Accounting Rate of Return, NPV, IRR, Profitability Index, Comparison of DCF Techniques.

**Unit-V**

Working Capital: Concept, Need, Types, Factors affecting Working Capital – Estimation of Working Capital – Components of Working Capital – Management of Working Capital Components – Cash, Inventories, Accounts Receivable and Accounts Payable – Working Capital Financing: Trade Credit, Bank finance & Commercial Papers.

**Text Book:**

1. S.N.Maheswari – Financial Management Principles and Practice – Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. I.M.Pandey. Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. James C. Van Horne, John M.Wachowicz., Jr, “Fundamentals of Financial Management”, PHI Pvt. Ltd, New Delhi, 2005.
3. Prasanna Chandra, “Financial Management Theory and Practice”, Tata McGraw – Hill Publishing Company Ltd, New Delhi, 2002

4. Preeti Singh, “Fundamentals of Financial Management”, Ane Books Pvt. Ltd, Bangalore.
5. P.V. Kulkarni & B.G. Sathyaprasad, Financial Management –Himalaya Pulishing House, Mumbai.

**NOTE:** Question paper shall cover 40% theory and 60% problems.

## SEMESTER VII – PART III

### CORE 23- Computerized Accounting with Tally (Practical)

**Credit –5**

**Hours: 6**

#### Objective

- To provide basic knowledge of computerized accounting to deserving students under self – learning mode.
- To know the preparation of budget and vouchers
- To prepare the final accounts and fund flow statement
- The student will get employment after learning the paper

#### Unit - I

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

#### Unit - II

Groups: Accounts Information – Primary groups of capital nature – revenue nature – To create groups using single mode – Multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – stock Group Creation– Inventory information – Single stock group creation – Multiple stock group creation – create stock category using single mode – Multiple mode – Configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

#### Unit - III

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – Optional and Regular Vouchers – Balance Sheet – Profit and Loss Account .

#### Unit – IV

Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gateway of Tally – Multi Accounting Printing – Types of Printing - Configuration Options.

#### Unit - V

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control - Types of Security.

#### Text Book:

1. Implementing Tally – A.K. Nadhani, BPB Publications

#### Reference Books:

- Tally 9, Dr.Mamrata Agrawal, DreamTech Press, New Delhi, 2010
- Computerized Accounting under Tally, Deva publications. Implementing Tally, K.K.Nandhani, BPB publication.

- Namrata Agrawal “Tally 9” Published by Dreamtech, year – 2008.
- Tally Software Package – manual.
- K.K. Nidhani, Implementing Tally.

**NOTE:** 100% Practical

## SEMESTER VIII – PART III

### CORE 24–E- BANKING

**Credit –5**

**Hours: 6**

#### **Objectives**

- To enable the students to obtain knowledge on the important areas that help in Banking and its services
- To know the types of banking, e-banking and its services
- To understand the basic concept of insurance
- The student will be able to operate online banking and to know the banking and operations

#### **Unit - I**

Banking concepts of E-Banking – features E - banking strategy & models: IT in finance & service delivery. Introduction to ATMs, Internet Banking & Mobile Banking. Standalone systems, LAN & WAN.

#### **Unit - II**

Banking Services – Traditional Vs Modern – Mobile banking – Facilities in mobile banking — Internet Banking – Tele banking – Home banking – Corporate banking- Electronic Fund Transfer (EFT) – Evolution – Steps in EFT – Need and advantages of EFT – NEFT – Advantages – Electronic Clearing Services (ECS) – Advantages of ECS – Disadvantages – RTGS – Features – Security features of RTGS – Advantages – Disadvantages.

#### **Unit - III**

E-Banking – Facets of E-banking– E-banking transactions – Electronic delivery channels – Truncated cheque and electronic cheque – Models for E-banking – M - Cheque product – Electronic cheque - Advantage and constraints in E-banking – Security measures.

#### **Unit - IV**

ATM – Features – Mechanism – Functions- Importance – Procedure for cash withdrawal – Debit cards – Concept – Mechanism – Dangers – Credit cards – Origin and history – Features – Classification – Validity and renewal — Credit card frauds - Benefits of credit card – Drawbacks – Indian Scenario – Future outlook.

#### **Unit - V**

Security features SFMS: Formats of SFMS, SFMS transaction, Security aspects; RAS: Requirements of RAS, Application, security features of RAS, Digital Certificate: PKI, CCA, CA, RA – Types of digital Certificates, application of digital Certificate, legal status, IT Act: Electronic Records, Digital Signature, application of Electronic transactions; Cyber law –Its application.



**Reference books:**

1. Modern Banking theory and practices : Shelagh Hefferman, John wiley and sons
2. Fundamentals of modern banking : N.C.Majumdar, New central Book Agency
3. Modern banking in India : D.P.Gupta and R.K.Gupta, Asian Books
4. Banking and insurance law and practice : Indian Institute of Banking and Finance, Taxmann Publication Private Limited.

**Note:** Question Paper shall cover 100% Theory.

**SEMESTER VIII- PART III**  
**CORE 25 - Advanced Cost Accounting**

**Credit –5**

**Hours: 6**

**Objectives**

- To enable the students to obtain knowledge on the important areas that help in decision making.
- To understand the basic concepts of cost accounting
- To know the elements of costing and types of costing
- The student will get an idea to prepare cost sheet and various types of costing.

**UNIT – I**

Cost Accounting – Meaning and Definition – Importance – Cost concept – Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.

**UNIT – II**

Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification.

**UNIT – III**

Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.

**UNIT – IV**

Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits.

**UNIT – V**

Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing – Equivalent production – Joint and By Products Costing.

**REFERENCES:**

1. Cost Accounting : Jain & Narang –, Mc Graw Hill, Noida, U.P.
2. Practical Costing : Arora.M.N — Himalaya Publishing, Mumbai.
3. Cost Accounting : Maheshwari S.N. — Sultan Chand & Sons, New Delhi.
4. Advanced Cost Accounting : Senthilkumar & Maruthamuthu, Vikas Publishing House, New Delhi (Revised Edition)
5. Cost Accounting : Murthy 7 Gurusamy, Vijay Nicole Publication, Chennai.

**Note:** Question Paper shall cover 20% Theory and 80% Problems.

## SEMESTER VIII– PART III

### CORE 26 - Financial Markets and Services

**Credit – 5**

**Hours: 6**

#### Objectives

- To enable the students to understand the concepts of Indian financial system.
- To provide knowledge on various financial services and financial markets.
- To familiarize the various functions of financial Markets.
- The students will gain thorough knowledge about financial markets and financial services.

#### Unit - I

Indian Financial System: Structure, Functions, Financial System and Economic Development – Financial Market: Meaning, Classification – Financial Services: Meaning, Significance, Features, Challenges in financial service sectors – Financial Products and Services – Emerging Scenario.

#### Unit - II

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Govt. Securities Market – Market for Commercial Paper and Certificates of Deposits.

#### Unit – III

Stock Market – Stock Exchange – Organization and Functions – Listing of Securities – Trading in Stock Exchanges – On-line Trading of Shares – E-Shares – New Issues Market – Types of New Issues – Problems of New Issue Market.

#### Unit – IV

Merchant Banking – Meaning, Functions, Services – Guidelines of RBI and SEBI. Mutual Funds – Meaning, Types, Importance, Guidelines of RBI and SEBI. Venture Capital – Meaning, Features, Importance, Guidelines.

#### Unit - V

Factoring - Meaning, Importance – Factoring in India –Factoring Vs. Discounting – Forfeiting – Meaning, Advantages and Limitations, Factoring Vs Forfeiting – Securitization of Debts – Securitization Vs Factoring, Depository System – Meaning, Functions – Advantages and Disadvantages, Depository Participants in India.

#### Reference Books:

1. E. Gordan and K. Natarajan -Emerging Scenario of Financial Services
2. M.Y. Khan -Indian Financial Theory and Practice
3. S. Gurusamy - Financial Markets and Institutions
4. P. N.Varsheney - Indian Financial System
5. Chawla A. S. - Indian Banking toward 21<sup>St</sup> century

**Note:** Question paper shall cover 100 % Theory.

## SEMESTER VIII– PART III

### CORE 27- Quantitative Techniques for Business Decisions

**Credit – 5**

**Hours: 6**

#### **Objectives:**

- To make the students to understand the various concepts in Quantitative techniques,
- To enable the students how various techniques of statistics used in business for taking decisions.
- To provide practical knowledge on quantitative techniques.
- The students will gain sound theory as well as practical knowledge in quantitative techniques.

#### **UNIT I:**

Meaning of Quantitative Techniques – Role of Quantitative Techniques – Advantages and Limitations of Quantitative Techniques – Correlation Analysis – Simple – Partial and Multiple –Regression Analysis – Time Series.

#### **UNIT II:**

Probability – Problems applying Additional and Multiplication Theorem – Mathematical Expectations – Theoretical Distributions – Binomial – Poisson – Normal Distribution.

#### **UNIT III:**

Significance Tests in Small Samples ( t test) – Testing the significance of the mean of a random sample – Testing difference between means of two samples (Independent and Dependent Samples) – Chi-square test- Analysis of Variance (One way and two way classification).

#### **UNIT IV:**

Linear Programming – Graphical Method – Simplex Method – Transportation Problems – Initial Basic Feasible Solution - Modi Method – Assignment Problems.

#### **UNIT V:**

Interpolation and Extrapolation – Methods of Interpolation – Binomial Expansion Method – Newton’s Method – Lagrange’s Method – Parabolic Curve Method – Extrapolation – Vital Statistics – Life Tables

#### **Reference Books:**

- 1 Quantitative Technique – C.R. Kothari
2. Statistical Methods – S.C. Gupta
- 3.Statistical Methods – S.P. Gupta
- 4.Advanced Statistics – D.L. Enclave

**Note:** Question paper will cover 80% Problem and 20% Theory

**SEMESTER IX – PART III**  
**CORE 28– Indirect Taxation**  
**Credit – 5                      Hours: 6**

**Objectives**

- To make the students gain knowledge on indirect taxes and legal provisions
- To enable the students to understand the applications of indirect taxes and its importance.
- To make the students to understand about Goods and Services Tax.
- The student will gain the knowledge about all types of indirect taxes which are levied by government.

**Unit- I**

Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure - Merits and Demerits of Indirect Taxes - Recent Developments in Indirect Tax structure - Goods and Services Tax Act 2016 - Introduction – Features – Benefits of Goods and Service Tax.

**Unit II**

Goods and Service Tax - Important Definitions - Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State Goods and Services Tax Act - Appointment of officers – Powers of officers – Levy and Collection of GST – Powers to grant exemption from GST.

**Unit III**

Registration – Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

**Unit IV**

Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax – Tax Deducted at Source - Collection of Tax at source.

**Unit V**

Customs Act 1962 – Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty. (Including Problems)

**Text Books**

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Mehrotra and Goyal. 2015. Indirect Taxes, 13<sup>th</sup> Edn. Sahitya Bhavan Publications, Agra.

**Reference Books and Web Sites**

1. Radhakrishnan, P. 2011. Indirect Taxation, 3<sup>rd</sup> Edn. Kalyani Publishers, New Delhi.
2. Balachandran, V. 2016. Indirect Taxation, 17<sup>th</sup> Edn. Sultan Chand & Sons, New Delhi.
3. [www.cbec.gov.in](http://www.cbec.gov.in)
4. [www.gst.gov.in](http://www.gst.gov.in).

**Note:** Question Paper shall cover 100% Theory

**SEMESTER IX – PART III**  
**CORE 29– Business Research Methods**

**Credit –5**

**Hours: 6**

**Objectives:**

- To enable students to know the concept and process of research and the methods of presenting research report.
- To understand the concepts of various steps and techniques and procedures in Research.
- To enable the student to gain the knowledge of analysis and interpretation.
- The student will get an idea to prepare project report.

**Unit - I**

Research: Introduction – Characteristics – Objectives – Scope – Importance – Qualities of good researcher – Types of research – Research Process – Identification, Selection and Formulation of research problems.

**Unit - II**

Formulation of hypothesis – Research design – Types – Sampling: Methods and Techniques, Steps – Sample size – Sampling error – Advantages and limitations of sampling.

**Unit - III**

Data collection methods: Techniques of data collection – Primary data – Interview Schedule, Questionnaire and Observation – Pretest – Pilot study – Secondary data sources.

**Unit - IV**

Data processing: Editing – Coding - Classification and Tabulation – Attitude measurement – Scaling technique: L.L.Thurstone, Rensis Likert, Emory S. Bogardus - Social distance - Rating and Ranking scales – Data analysis: Statistical tools used in research – Measure of Central tendency – Standard Deviation – Correlation – regression models – Methods of least square – Multiple regressions. Test of significance – ‘T’ Test and ‘F’ test – ANOVA – Chi-Square test

**Unit - V**

Report writing and presentation: Types of report – Contents – Format of report – Steps in drafting report - Presentation of report – Foot note – References – Bibliography - Research Ethics - Plagiarism.

**Text Book**

1. C.R.Kothari, “Research Methodology”, New Age International Publishers.

**Reference Books:**

1. Devendra Thakur.2000. Research Methodology in Social Science. Deep & Deep Publications. New Delhi.
2. Krishnasami, O.R. and Ranganathan, M. 2014. Methodology of Research in Social Science, 2<sup>nd</sup> Edn. Himalaya Publishing House, Mumbai.
3. Michael. V.P. Research Methodology in Management, Kitib Mohan Publications, Alahabad

4. Ravilochanan, P. 2007. 2<sup>nd</sup> Edn. Research Methodology. Margham Publications, Chennai.
5. Saravanavel, P. 2008. Research Methodology. 1<sup>st</sup> Edn. Kitab Mahal, Allahabad.

**Note:** Question paper shall cover 80% Theory and 20% Problem.



**SEMESTER IX – PART III**  
**CORE 30– Advanced Corporate Accounting**

**Credit – 5**

**Hours: 6**

**Objectives**

- To impart knowledge on corporate accounting methods
- To enable the students to understand the procedures of accounting.
- To enable them to develop skills in the preparation of accounting statements and their analysis.
- The students will gain the knowledge about Accounting standards and companies' accounts.

**Unit - I**

Holding Companies (except inter-company holdings and chain holding).

**Unit - II**

Banking Company Accounts – Schedules and Preparation of Balance Sheet.

**Unit - III**

Insurance Company Accounts – Life and Non-life - Schedules and Preparation of Final Accounts.

**Unit - IV**

Double Account System – Nature – Features – Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

**Unit - V**

Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages – Disadvantages – Challenges - Inflation Accounting (Theory only).

**Text Book:**

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting. Revised Edn. Margham Publications, Chennai.

**Reference Books:**

1. Arulanandam, M.A. and Raman, K.S. 2009. Advanced Accounting. 6<sup>th</sup> Edn. Himalaya Publishing House, Mumbai.
2. Gupta R.L. and Radhaswamy 2009. Advanced Accountancy. 13<sup>th</sup> Revised Edn. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20<sup>th</sup> Edn. Kalyani Publishers, Ludhiana
4. Pillai, R.S.N. and Bagavathi. 2012. Advanced Accountancy. 5<sup>th</sup> Edn. Chand, S. & Co Ltd., New Delhi.
5. Rajasekaran, V. and Lalitha, R. 2011. Advanced Accounts. 1<sup>st</sup> Edn. Pearson. New Delhi.

**Note:** Question Paper shall cover 80% Problems & 20% Theory

## SEMESTER IX – PART III

### CORE 31– Investment Analysis and Portfolio Management

**Credit – 5**

**Hours: 6**

#### **Objective**

To make the student to understand various investment avenues, methods of analyzing securities and portfolio management.

#### **Unit – I**

Investment Management: Nature, Scope, Objectives, Characteristics – Elements of Investment – Process – Risk and return – Approaches to investment analysis – Securities – Types – Features.

#### **Unit – II**

Investment alternative and strategies – Financial investment – Non financial investment – Valuation of variable income securities (excluding Derivatives)

#### **Unit – III**

Fundamental analysis: Economic, Industry and Company analysis – Sources of information for analysis

#### **Unit – IV**

Technical Analysis – Types of charts – Chart patterns – Dow Theory – Elliott wave theory – Market Indicators: Odd-lot theory, Breadth of market Mathematical Indicators: Relative Strength analysis, Moving Average analysis – Efficient Market Hypothesis: Forms of market efficiency

#### **Unit – V**

Portfolio analysis and Management: Portfolio risk and return – Markovitz model – Sharpe model: Single Index Model – CAPM – Arbitrage Pricing Theory

#### **Text Book:**

1. Punithavathy Pandian, “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt. Ltd

#### **Reference Books:**

1. Avadhani.V.A, “Security Analysis and Portfolio Management”, Himalaya Publishing House Pvt. Ltd
2. Donald E. Fischer and Ronald J. Jordan, “Security Analysis and Portfolio Management”, Printice Hall of India.
3. Gurusamy.S, “Security Analysis & Portfolio Management” Vijay Nicole Imprints Pvt Ltd, Chennai
4. Kevin.S, “Security Analysis and Portfolio Management”, PHI Learning Pvt. Ltd
5. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGraw Hill International

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

**SEMESTER X –PART III**  
**CORE 32– Income Tax and Tax Planning**

**Credit –5**

**Hours: 6**

**Objectives**

- To provide understanding on Income Tax including Rules pertaining various aspects.
- To make understand the students about the procedures followed by the income tax authorities in concern with income tax.
- To enable the students to know the procedure of file Income Tax returns.
- The students will gain the knowledge on procedures of income tax, payment of tax, and tax planning.

**Unit – I**

Income Tax Authorities – Appointment and control – Powers of the Central Board of Direct Taxes – Assessing officer. Deduction of Tax at source – Meaning – Provisions related to TDS from salaries, Income from other sources – Computation of Tax payable and Tax deductible at source.

**Unit - II**

Advance payment of Tax – Meaning – Liability for payment of advance tax – condition – Computation of Advance tax. Assessment procedure - Permanent Account Number – Assessment – Forms used for filing the return of income – Voluntary Return of income, Compulsory return, steps for e-filing of Income tax return.

**Unit - III**

Recovery and Refund of Tax – Meaning – Modes of Recovery – Refund of Tax. Appeals and Revision – Procedure in appeal – Revision by the Principal Commissioner or Commissioner.

**Unit - IV**

Penalties – Penalties imposable – General principles – Items of penalties – Power of principal Commissioner or Commissioner to waive penalty.

**Unit - V**

Tax planning for individuals – Tax Evasion – Tax planning – Objectives – Characteristics – Importance – Tax planning under Salaries, House property, Profits and Gains of Business or Profession, Capital gains, Income from other sources and Clubbing of income.

**Text Book:**

1. Reddy, T.S. and Hari Prasad Reddy, Y. Income Tax Theory. 11<sup>th</sup> Edn. Margham Publishers, Chennai. - Current year.

**Reference Books:**

1. Gaur, V.P. and Narang, D.B. Income tax Law and Practice. 45th Edn., Kalyani Publishers, New Delhi. - Current year.
2. Murthy, A. Income tax Law and Practice. 5th Edn. Vijay Nicole Imprints Private Limited, Chennai. – Current year.

3. Mehrotra, H.C. and Goyal, S.P. Income Tax Law & Accounts. 58th Edn. Sahitya Bhawan Publications, Agra. Current year.
4. Saha, R.G., Usha Devi, N. Income Tax (Direct Tax). 4th Revised Edn. Himalaya Publishing House, New Delhi.
5. Vinod, K. and Singania. Students Guide to Income Tax. University Edn. Taxmann Publications, New Delhi. - Current year.

**Note:** Question paper shall cover 80% Theory and 20% Problem

**SEMESTER X –PART III**  
**CORE 33 – Commerce (Practical) – II**

**Credit: 5**

**Hours: 6**

**Objectives:**

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

**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:** 100% Practical

## **SUBJECT BASED ELECTIVES - 1**

### **Fundamentals of Insurance**

#### **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

## SUBJECT BASED ELECTIVES -2

### Fundamentals of Investment

#### 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

## **SUBJECT BASED ELECTIVES -3**

### **Business Law**

#### **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



## **SUBJECT BASED ELECTIVES -4**

### **Business Ethics**

#### **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

## **SUBJECT BASED ELECTIVES -5**

### **Employability Skills (Practical)**

#### **Objectives**

- To enhance the employability skills.
- To develop interpersonal skills that provides good work environment.
- To effectively prepare and present in a job interview

#### **Unit I: Etiquettes and Manners**

Etiquette – Meaning & Importance, Etiquette Vs Manners, Business and Workplace Etiquette, Ways of introducing oneself, Handshakes, Telephone Etiquette, Email Etiquette

#### **Unit II: Interpersonal skills**

Understand Self – Different Categories; Diagnosis of Type of Self - Identifying own type of self, Positive character traits, Effect of Interpersonal Behaviour on Interpersonal Relationship, Formal Interpersonal skills, Emotional Intelligence

#### **Unit III: Leadership skills**

Leadership – Definition, Role & Functions of a Good Leader; Traits of Leadership, Leadership styles, Developing Leadership skills

#### **Unit IV: Group Discussion**

Group Discussion as a Selection process, Kinds of topics for discussion, Structure of GD, Initiation Techniques, Handling Questions, Outcome of GD, Preparation for GD

#### **Unit V: Interview Skills**

Types of Interview, Employment Interview, Preparing for Face- to face interview, Interview Body language, Questions commonly asked during Interview

#### **Text Books:**

1. Alex K, 2014 Soft Skills, Sultan Chand Company
2. Gopalaswamy Ramesh, 2013 The Ace of Soft Skills: Attitude, Communication And Etiquette For Success, Pearson Education, First Edition

#### **Supplementary Readings:**

1. Dr. K. Ravikanth Rao, 2016 Life Skills Education, by Neelkamal, 1 Edition
2. Neera Jain and Shoma Mukherji, 2013 Effective Business Communication, Tata McGraw Hill Education Pvt.Ltd.
3. M.S. Rao, 2011 Soft Skills: Enhancing Employability, I.K.International Publishing House Pvt. Ltd.
4. Urmila Rai and S.M.Rai, 2010 Business Communication, Himalaya Publishing House,
5. Sarvesh Gulati, 2007 Corporate Soft Skills, Rupa Publications India Pvt.Ltd.,

**Note:** 100% Practical.

## **SUBJECT BASED ELECTIVES -6**

### **Sales and Advertising Management (Practical)**

#### **Objectives**

To understand the knowledge on applications of advertising and functions of Sales office.

#### **UNIT I**

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

#### **UNIT II**

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

#### **UNIT III**

Sales office functions – interviews – receiving of orders – handling mails – filing – record keeping – sales bulletin. Sales promotion – Dealer & Consumer sales promotion tools – Sales Planning – Budgeting & Evaluation

#### **UNIT IV**

Advertising Management – Need – Importance – Types of Advertising – Measuring the effectiveness of Advertisement – Economic, Social and Ethical aspects of advertising - Advertising agencies and their role - Managing agency.

#### **UNIT V**

Advertising Strategy –Advertisement Copy – Media Planning – kinds – Appeals – Advertising mix – Advertising budget and relevant decisions.

#### **Text Book:**

Salesmanship – C.N.Sontakki, Kalyani Publishers

#### **Reference:**

- Advertising, Sales and Promotion management – S.A. Phunawalla, Himalaya Publishing house, 6<sup>th</sup> Revised edition
- Sales and Advertisement Management – S.Rajkumar and V.Rajagopalan, S.Chand & Company, December 2010.
- Sales Promotion management – John A.Quelch
- Marketing Salesmanship and Advertising – M.Ramasamy
- Advertising Principles problems and cases and others – Charles J.Dirkson.
- Advertising management concepts and cases – Manendra Mohan (TMH).
- Salesmanship and Advertising – Davar.
- Salesmanship – RSN Pillai and Bagavathi.

**NOTE:**100% Practical

## **SUBJECT BASED ELECTIVES -7**

### **Strategic Management**

#### **Objectives**

- To make the students well aware about the concepts of strategic management.
- To help the students to understand the analysis and formulation of management strategies.
- To enable the students to know the procedures for implementation and evaluation of management strategies.
- The student will get the knowledge to identify the strengths and weakness of the firm.

#### **UNIT – I**

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic change – Strategic Leadership and Decision making.

#### **UNIT –II**

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry analysis – Forecasting – Internal Scanning - Mission – objectives – Stakeholder Theory – Cyert and March's Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

#### **UNIT – III**

Strategy Formulation – Business Strategy – Corporate Strategy – Divertional Strategy –Portfolio Analysis – BCG Growth /Share matrix – Strategic choice – Development of policies – Strategic Alliances.

#### **UNIT – IV**

Strategy Implementation – Organization for action – Staffing – Leading – MBO – Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Diverstment Strategies – Management Buyout.

#### **UNIT – V**

Strategic Control and Evaluation – Establishing Strategic control – premise control – Implementation control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing change – Strategic issues in Managing Technology and Innovation – Strategic Effectiveness.

#### **BOOKS FOR REFERENCE :**

1. Strategic Management – Strategy Formulation and Implementation – John A.Pearce II, Richard B.Robinson Jr.(A.I.T.B.S. Publishers – J-5,6, Krishnan Nagar, Delhi – 110 051).
2. Strategic Management – Awareness and change – John L.Thompson (Cheapman & Hall 32 Second Main Road CIT East, Chennai – 35).
3. Strategic Management-J.David Hunger and Thomas L.Wheelen (Addision – Wesley Longman) (Available at Higginbotham's Ltd., Chennai).

4. Strategic Management – Gregory G.Dess and Alex Miller.
5. Strategic Management – An Integrated Approach – W.L.Charles and John Gareth,
6. Strategic Management – Concepts and Application – C.Certo and J.Paul Peter.
7. Strategic Management – John H.Barnett and William D., Atlantic Publishers and Distributors, New Delhi.
8. International & Strategic Management – R.N.Srivastava.
9. Strategic Planning for Corporate Success – V.S.Ramaswamy and S.Nanakumari.

**Note:** Question Paper shall cover 100% Theory.

**SUBJECT BASED ELECTIVES -8**  
**ENTREPRENEURSHIP DEVELOPMENT PROGRAMME**

**Credit: 2**

**Hours: 4**

**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

## SUBJECT BASED ELECTIVES -9

### Managerial Economics

#### Objectives

- To develop managerial perspective to economic principle as an aid for decision making under given environmental constraints.
- To understand the concepts of demand analysis and cost of production analysis
- To know the types of competition, pricing decisions and profit management
- The student will understand the concepts of managerial economics

#### Unit - I

Managerial Economics: Nature and Scope, In relation with other disciplines - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises: Maximization of profit – Value of enterprises.

#### Unit - II

Demand analysis: Demand determinations - Demand distinctions – Types of Elasticity of demand – Demand forecasting: For industrial goods – Consumer goods – Factors determining demand forecasting – Methods of demand forecasting.

#### Unit - III

Cost and production analysis: Cost concepts, Classifications and Determinants – Cost and output relationship – Short run and Long run – Cost functions – Economics scale of production – Cost control – Cost reduction - Production functions – Break-even analysis.

#### Unit - IV

Pricing and output decisions indifferent market situations: Perfect competition – Monopoly and Monopsony – Monopolistic competition – Oligopoly and Oligopsony – Pricing policies – Pricing methods – Pricing forecasting.

#### Unit - V

Profit management: Nature, Measurement – Profit policies – Profit planning and forecasting - Business cycles and Business policies – Economic forecasting – Input Output analysis - National income.

#### Text Book:

1. R.L. Varsheny , C.L.Maheshwari, “Managerial Economics”, Sultan Chand & Sons, New Delhi, 2002

#### Reference Books:

1. Cauvery, SudhaNayak and Others - Managerial Economics - S. Chand and Sons, New Delhi.
2. Dwivedi D.N. - Managerial Economics - Vikas Publishing House P. Ltd, New Delhi.
3. Gupta G.S. – Managerial Economics – Tata McGraw Hill, New Delhi.
4. Mehta P.L. – Managerial Economics – Sultan Chand and Sons, New Delhi.
5. Mithani D.M. – Managerial Economics – Himalaya Publishing House, Mumbai.

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

## **SUBJECT BASED ELECTIVES -10**

### **Management Information System**

#### **Objectives**

- Impart knowledge about various types of information system in place internet and Web.
- Teach the process of integration of business processes like HR, customer Relationship, supply chain manufacturing etc.
- Enlighten the electronic commerce modalities and decision support system

#### **Unit I : Data and Information**

Introduction – Data and information – Mean data – Information as a resources – Role of Information in Organizational Functions – Type of Information and Information Technology – Types of Information System in Organization – Advent of Internet and Web – Challenges of Managers.

#### **Unit II : Business Process Integration**

Business Process – Business Process Integration – Enterprise Resource Planning – System – Finance and Accounting module – Human Resource Management Module – Manufacturing and Operation Module – Sales and Marketing Module – Supply Chain Management System – Customer Relationship Management system – Pitfall in Management Information System.

#### **Unit III : Decision Making and Communication**

Problem Solving Process – Decision Making With Mistactical Decision - Operational Decision – Strategic Decision Communication Types In Organization – Decision Making With Communication Technology.

#### **UNIT IV : Electronic Commerce**

E-Commerce – E- Business – Doing Business Over Internet – Electronic Data Interchange (EDI) – Online Payments.

#### **Unit V : Decision support systems (DSS)**

Understanding DSS – MIS and DSS – Types Of DSS – Components of DSS – Expert systems

#### **Text Books:**

1. David Kronke 2016 Management Information System, McGraw Hill, NewDelhi.
2. Ellyoz 2012 Management Information System, Galgotia Pub., New.Delhi.
3. Gupta,A.K 2004 Management Information System, S.Chand and Co.,NewDelhi.

#### **Supplementary Readings:**

1. Edwards, Ward and Bytheway 2015 The Essence of Information System, Prentice Hall, NewDelhi
2. Goyal 2015 Management Information System, McMillan India, NewDelhi
3. Kanter 2015 Management Information System, Prentice Hall, NewDelhi.
4. James O'Brien 2015 Management Information System, Galgotia Pub., NewDelhi.
5. Kanter 2015 Management Information Systems, Prentice Hall of India, NewDelhi.

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



## **SUBJECT BASED ELECTIVES - 11**

### **Business Environment**

#### **Objectives**

- As the environment in which an executive in taking business decisions are keep changing from time to time the Managers are expected to know about that he/she guess the situation and takes the wise Managerial decisions.
- To enable students to know the concept of Business Environment.
- To enable the student to understand the importance and significance of Business Environment.
- The student will gain whole information about business environment at National and International level.

#### **UNIT I**

Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

#### **UNIT II**

Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies – industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and their relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

#### **UNIT III**

Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India, Competition Act, FEMA and licensing policy;

#### **UNIT IV**

Socio-Cultural Environment: Critical elements of socio-cultural environment; social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; consumerism in India, Consumer Protection Act..

#### **UNIT V**

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non – resident Indians and corporate sector; International economic institutions – WTO, World Bank; IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

#### **Text Books**

1. Francis Cherunilam: Business Environment Himalaya Publishing House, Bombay..

2. Raj Agrawal and Parag Diwan, Business Environment: Excel Books, New Delhi

**Reference Books:**

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia. I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
5. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
6. Ghosh, Biswanath: Economic Environment of Business, Vikas Publication New Delhi  
Govt of India : Survey, Various issues.
7. Ramaswamy, V.S. and Nama Kumari: Strategic Planning for Corporate Success, Macmillian, New Delhi.
8. Sengupta, N.K: Government and Business in India, Vikas Publication, New Delhi.

**Note:** Question paper will cover 100% Theory.

## **SUBJECT BASED ELECTIVES - 12**

### **Organizational Behaviour**

#### **Objectives**

1. To enable the students to understand an organization and its behavior.
2. To enable the students to know the needs and ways of human beings at work.
3. To enable the students to understand the importance of organizational behavior and conflict and relationship management.
4. The students will gain the knowledge to survive in the changing organizational environment.

#### **Unit I**

Organizational Behaviour (O.B) - Definition – Key elements – Nature and scope – Need for studying Organizational Behaviour – Disciplines contributing to organizational behavior - Organizational behavior process - Applying O.B. knowledge to Management Practices. Hawthorne experiments – O.B. Models.

#### **Unit II**

Individual perspective – Foundation of individual behavior – Personality – Concept – Types- Determinants - Theories – Perception - Perceptual process - Factors affecting perception – Perception and its applications in organizational behavior – Learning – Determinants- Principles – Theories - Learning and behavior.

#### **Unit III**

Meaning and origin of group dynamics – Concept of group – Types of groups – Formal and Informal groups – Theories of group formation – Group behavior – Group decision making.

#### **Unit IV**

Concept of conflict – Conflict process – Inter-group conflict- Intra – Individual conflict – interpersonal conflict – Organisational conflicts – Conflict management – Negotiation – Resolution techniques. Organisational culture – Types – Functions of culture – Creating and sustaining and changing a culture – Learning and measuring culture – Communicating culture.

#### **Unit V**

Goal of organizational change – Nature and factors in organizational change – Approaches to organizational change – Perspectives on change – Planned changes for development – Process of planned change – Response to change – Resistance to change – Overcoming resistance to change – Role of change agents.

#### **Text Book**

1. Prasad, L.M. 2014. Organisational Behaviour. 5<sup>th</sup> Revised Edn. Sultan Chand and Sons, New Delhi.

**Reference Books**

1. Aswathapa, K. 2008. Organisational Behaviour - Text and Cases. 12<sup>th</sup> Edn. Himalaya Publishing House, New Delhi.
2. Chandran, Jit.S. 2008. Organisational Behaviour. 3<sup>rd</sup> Edn. Vikas Publishing House Pvt Ltd., New Delhi.
3. Gvegory Moorheed and Ricky W. Grifin, 2005. Organisational Behaviour. 7<sup>th</sup> Edn. Jai Co Publishing House, Mumbai.
4. Khanka, S.S. 2004. Organisational Behaviour. 4<sup>th</sup> Edn. S.Chand & Co. Ltd., New Delhi.
5. Mishra, M.N. 2005. Organisational Behaviour. 1<sup>st</sup> Edn. Vikas Publishing House Pvt Ltd., New Delhi.

**Note:** Question paper shall cover 100% Theory.

## **SUBJECT BASED ELECTIVES - 13**

### **Logistics Management**

#### **Objectives**

- Develop an understanding of the role of logistics in a market-oriented society
- Examine the major functions of logistics
- Provide an opportunity for comprehensive analysis and discussion of key contemporary issues and problems in logistics management
- Examine the details of planning and control processes in logistics management

#### **UNIT-I**

Logistics management and Supply Chain management - Definition, Evolution, Importance. The concepts of logistics. Logistics relationships. Functional applications – HR, Marketing, Operations, Finance, IT. Logistics Organization - Logistics in different industries.

#### **UNIT - II**

Logistics Activities: – functions, objectives, solution. Customer Service, Warehousing and Material Storage, Material Handling, order processing, information handling and procurement Transportation and Packaging. Third party and fourth party logistics - Reverse Logistics - Global Logistics

#### **Unit - III**

Fundamentals of Supply Chain and Importance, Development of SCM concepts and Definitions Supply chain strategy, Strategic Supply Chain Management and Key components. Drivers of Supply Chain Performance – key decision areas – External Drivers of Change.

#### **Unit - IV**

Modelling logistics systems - Simulation of logistic systems - Dimensions of Logistics & SCM – The Macro perspective and the macro dimension – Logistic system analysis strategy, Logistical Operations Integration, Customer service – Supply Chain Relationships

#### **Unit - V**

Framework and Role of Supply Chain in e-business and b2b practices. Value of information in logistics & SCM - E-logistics, E-Supply Chains - International and global issues in logistics - Role of government in international logistics and Principal characteristics of logistics in various countries and regions

#### **REFERENCES**

1. Bowersox, Logistical Management, Mc-Graw Hill, 2000
2. Sahay B S, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., New Delhi.
3. Reguram G, Rangaraj N, Logistics and Supply Chain Management Cases and Concepts, Macmillan India Ltd., New Delhi, 1999.
4. Coyle, Bradi&Longby, The Management of Business Logistics, 3rd Ed., West Publishing.

**Note:** Question paper shall cover 100% Theory.

## **SUBJECT BASED ELECTIVES - 14**

### **Human Resources Management**

#### **Objectives**

- To provide a sound understanding on the concepts of Human Resource Management.
- To enable the student to understand the principles of Human Resource Management and its applications in the business and industry.
- To make understand the students about the importance of Human Resource Management.
- The students will gain the knowledge of every aspects in Human Resource Management.

#### **Unit - I**

Human Resource Management: Meaning, Nature, Scope, Objectives – Importance – Functions – Distinction between HRM and Personnel Management – Personnel policies, programmes and procedures – Personnel Manager, Qualities and status.

#### **Unit - II**

Man Power Planning – Characteristics: Need, Process - Job Analysis - Job Description- Job Specification - Job Design- Job Evaluation Methods – Merits and Demerits - Job Enrichment-Job Enlargement –Re-Engineering - Recruitment – Sources - Selection- Selection Procedure, - Interviews – Placement - Induction

#### **Unit - III**

Training –Meaning, Need - Selection of Trainees- Methods of Training – Evaluation of Training - Management Development Programmes – Methods - Promotion – Types, Merits- Demotions; Carrier Planning - Transfers

#### **Unit - IV**

Performance Appraisal – Purpose- Factors Affecting Performance Appraisal – Criteria for Performance Appraisal – Performance Appraisal Techniques – Limitation of Appraisal Methods. Quality of Work Life – Issues in Quality of Work Life- Measuring QWL – Workers Participation in Management.

#### **Unit - V**

Grievance – Meaning, Causes of Grievance- Grievance Redressal Procedure – Collective Bargaining – Meaning – levels – methods – pre -requisites – Benefits.

#### **Text Book:**

1. Pravin Durai, Human Resource Management, 2nd Edition, Pearson Education, New Delhi.

#### **Reference Books:**

1. Ashwathappa, Human Resource Management, McGraw Hill Education (India) Pvt. Limited, New Delhi.

2. David A. De Cenzo & Stephen P. Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearson.
3. L.M. Prasad, Human Resources Management, Jain Book Agency, New Delhi.
4. S.S. Khanka, Human Resource Management, S.Chand & Sons, New Delhi.
5. VSP Roa, Human Resource Management : Text and cases, First edition, Excel Books, New Delhi

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

## **NON MAJOR ELECTIVES - 1**

### **Fundamentals of Accounting**

#### **Objectives**

To familiarize the students to

- Know concepts of accounting
- Prepare the final accounts of sole trader and non profit concerns.

#### **Unit – I**

Accounting Process -Theoretical Framework : meaning, scope and usefulness of Accounting; Generally Accepted Accounting Principles, Concepts and Conventions) (b) Capital and Revenue transactions- capital and revenue expenditures, capital and revenue receipts (c) Measurement, Valuation and Accounting estimates (d) Double entry system, Books of prime entry, Subsidiary Books

#### **Unit – II**

Reconciliation Statements (a) Bank Reconciliation Statement (b) Receivables / Payables Reconciliation Statement (c) Stock Reconciliation Statement

#### **Unit – III**

Accounting for Depreciation (a) Depreciation Policy (b) Methods, computation and Accounting treatment

#### **Unit – IV**

Preparation of Final Accounts: (a) Of a Profit making concern (for sole proprietorship concern and partnership firm only) (i) Preparation of Trading Account, Profit & Loss Account and Balance Sheet (ii) Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors

#### **Unit – V**

Not-for-Profit making concern (i) Preparation of Receipts and Payments Account; (ii) Preparation of Income and Expenditure Account (iii) Preparation of Balance Sheet (c) Under Single Entry System including

#### **Books**

1. Financial Accounting (Set of Two Volumes) Bhushan Kumar Goyal, HN Taxmann's
2. Financial Accounting P.C Tulsian Pearson Publications

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



## **NON MAJOR ELECTIVES -2**

### **Fundamental of Marketing**

#### **Objectives:**

To introduce the students on

- Marketing and its related concepts
- Knowing the position of customer in the merchandising of a product
- Modern marketing concepts, theories on marketing research

#### **Unit I**

Marketing: Introduction, Definition of and fundamental principles of marketing, importance of marketing, Marketing and Selling, Marketing and Distribution, Role of marketing in the organization, , Marketing in the economic development

#### **Unit II**

Marketing Mix: Marketing Mix-The Traditional 4Ps, The Modern Components of the Mix-The Additional 3Ps, Developing an Effective Marketing Mix, Marketing Planning, Marketing Implementation and Control,, Marketing system, Marketing process, Marketing Functions, Modern Marketing concept: factors, benefits, Social Marketing

#### **Unit III**

Customer Relationships Customer needs, wants & demands, Products, services & experiences, Customer value & satisfaction, Target customer, Value proposition, Customer loyalty & retention, Market share & customer equity

#### **Unit IV**

Digital marketing, Marketing Ethics, Brief Overview of B to B marketing. Market Segmentation Marketing Strategies, A More in Depth Look at Targeting and Positioning, Competitive Advantage.

#### **Unit V**

Marketing Research : Meaning, Types, users of marketing research. Advantages and limitations, marketing research process

#### **Books**

1. Modern Marketing: Principles and Practices R.SN.Pillai, BagavathiS.Chand Publishing. New Delhi
2. Marketin Management: Concepts, Cases, Challenges and Trends: Rajan.Prentice Hall

India Learning Private Limited

3. Marketing Research, NARGUNDKAR, McGraw Hill

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

## **NON MAJOR ELECTIVES -3**

### **Fundamentals of Banking**

#### **Objectives:**

To enable the students to

- Know the relationship between banker and customer
- Tell the instruments used for banking transactions, need for crossing
- Be familiar with the rules on loans and advances

#### **Unit I**

Banker and Customer- the relationship between banker and customer: General, Special- Duty to maintain claim, disclosure and matters related to customers accounts, KYC Norms and operation

#### **Unit II**

Deposits:rules for opening accounts, types of accounts- Insurance linked savings bank deposits

#### **Unit III**

Cheques- Cheque and Bill of Exchange, Cheque Vs draft, Banker's Cheque

#### **Unit IV**

Crossing- types, who can cross, endorsement- kinds, regularity of endorsement

#### **Unit V**

Loans and Advances- principles of sound lending, secured and unsecured advances

#### **Books:**

1. Banking Theory Law and Practice: E.Gordon, K.Natarajan, Himalaya Publishing House

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

## **NON MAJOR ELECTIVES -4**

### **Principles of Insurance**

#### **Objectives:**

To enable the students to know

- Basic principles on insurance and Role of agents and
- Basics on Life, Health, General and Commercial Insurance concepts

#### **Unit - I**

History and Concept of Insurance: Basic principles; Role and importance of Insurance in Society; Concept of Micro Insurance; Types of Insurance; Insurance Documents and Policy Terms & Conditions;

#### **Unit-II**

Insurance Agents: Role, qualifications, functions and importance of – Insurance Brokers; Direct/Composite/Reinsurance Brokers in Insurance Market. Selling Process; Customer Services and Consumerism in Insurance; Documentations and Policy conditions.

#### **Unit III**

Life Insurance: History and Importance; Human Life Value (HLV); Risks of Individuals in Life Insurance; Financial Planning and Individual Life Cycle; Riders in Life Insurance Products; Life Insurance Products: Traditional and Non Traditional; Components in premium determinations; Types of Claims.

#### **Unit IV**

Health Insurance: Determinants of Health; Factors affecting the health system in India; Health Insurance Intermediaries; Underwriting: Medical and Non-Medical; Health Insurance Products; Stakeholders in Claim Process; Challenges in Health Insurance; Health Insurance to Poorer Section.

#### **Unit-V**

General and Commercial Insurance: History and significance; Various Distribution channels; Claim settlements and Underwriting; Types of General Insurance: Personal and Retail Insurance, Shopkeeper Insurance and Motor Insurance; Types of Commercial Insurance: Property/Fire Insurance; Marine Insurance; Liability Insurance; Crime Insurance: Fidelity Guarantee Insurance, Money Insurance, and Burglary Insurance.

**Books**

1. Principles of Insurance (IC-01), Insurance Institute of India, Mumbai.
2. Practice of Life Insurance (IC-02), Insurance Institute of India, Mumbai
3. Practice of General Insurance (IC-11), Insurance Institute of India, Mumbai
4. Corporate Agent (IC-38), Insurance Institute of India, Mumbai

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

## **NON MAJOR ELECTIVES -5**

### **Principles of Management**

#### **Objectives:**

To enable the students to

- Know the terms on Management, the various function of Management

#### **Unit I**

Overview of Management Definition - Management - Role of managers - Evolution of Management thought - Organization and the environmental factors – Trends and Challenges of Management in Global Scenario.

#### **UnitII**

Planning: Nature and purpose of planning - Planning process - Types of plans – Objectives - - Managing by objective (MBO) Strategies - Types of strategies - Policies - Decision Making - Types of decision - Decision Making Process - Rational Decision Making

#### **Unit III**

Organizing Nature and purpose of organizing - Organization structure - Formal and informal groups organization - Line and Staff authority - Departmentation - Span of control - Centralization and Decentralization - Delegation of authority - Staffing - Selection and Recruitment - Orientation - Career Development - Career stages – Training - - Performance Appraisal.

#### **Unit IV**

Directing: Creativity and Innovation - Motivation and Satisfaction - Motivation Theories - Leadership Styles - Leadership theories - Communication - Barriers to effective communication - Organization Culture - Elements and types of culture - Managing cultural diversity.

#### **Unit V**

Controlling Process of controlling - Types of control - Budgetary and non-budgetary control Q techniques - Managing Productivity - Cost Control - Purchase Control – Maintenance Control - Quality Control - Planning operations.

#### **BOOKS:**

1. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India, 8th edition.
2. Charles W L Hill, Steven L McShane, 'Principles of Management', Mcgraw Hill

Education, Special Indian Edition, 2007.

**REFERENCE BOOKS:**

1. Hellriegel, Slocum & Jackson, 'Management - A Competency Based Approach', Thomson South Western, 10th edition, 2007.
2. Harold Koontz, Heinz Weihrich and Mark V Cannice, 'Management - A globa

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

## NON MAJOR ELECTIVES -5

### Principles of Investment

#### Objectives:

To enable the students to know

- The concepts of Investment, the difference between investment and other terms
- The debt management need and purpose

#### Unit I

Investments: Savings Vs Investment, Investing Vs Speculation, Investing Vs borrowing, , Necessity for Investment, Interest rate, Factors determining interest , simple and compound interest, investment objectives, setting SMART Goals

#### Unit II

Asset classes available for investments: financial and non financial assets, important attributes of various asset classes, safety, liquidity, yield, co relation between various asset classes

#### Unit III

Debt Management: purpose, need and responsibilities, short term vs long term debt, fixed rate vs variable rate, mortgages, consumer loans, refinancing, hire purchase, credit cards, leasing

#### Unit IV

Types of Investment risk: market risk, systematic and unsystematic, inflation risk, interest rate risk, credit risk, liquidity risk, reinvestment risk, exchange rate risk, regulatory risk, business risk

#### Unit V

Equity Valuation Risk & Return: - Efficient Diversification Efficient Diversification Efficient Diversification Capital Asset Pricing & Arbitrage Pricing Theory -The Efficient Market Hypothesis The Efficient Market Hypothesis – Portfolio Performance Evaluation Portfolio Performance Evaluation – Market Indexes

#### 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