## SCHEME OF EXAMINATIONS - CBCS PATTERN

<table>
<thead>
<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
<th>Ins. hrs / week</th>
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<td>Core V – Computer Application in Retail Business</td>
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<td>III</td>
<td>Core VI – Corporate Accounting</td>
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<td>V Extension Activities @</td>
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Total | 3500 | 140 |

$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

List of Elective Papers (Colleges can choose any one of the paper as electives)

<table>
<thead>
<tr>
<th>Elective – I</th>
<th>A</th>
<th>Brand Management</th>
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<tbody>
<tr>
<td>B</td>
<td>Business Finance</td>
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<td>C</td>
<td>Computer Practicals: I MS Office</td>
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<td>Elective – II</td>
<td>A</td>
<td>Entrepreneurship Development Programme</td>
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<tr>
<td>B</td>
<td>Fundamentals of Insurance</td>
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<td>C</td>
<td>Computer Practicals: II Tally &amp; Internet</td>
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<td>Elective - III</td>
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<td>Supply Chain Management</td>
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<td>B</td>
<td>Financial Markets</td>
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<td>C</td>
<td>Project Work</td>
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PRINCIPLES OF ACCOUNTING

Objectives
To enhance the students with practical knowledge of bookkeeping and accounting

Unit I

Unit II
Apportionment of capital and revenue expenditure – Significance and methods of Inventory valuation – Final accounts of sole trader with adjustments

Unit III
Bills of exchange – Accommodation bills – Average due date – Account current.

Unit IV
Accounting for consignments and joint ventures

Unit V
Accounts of non-profit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

Note: Problems : Theory 80:20

Text Book
1. Jain and Narang, Advanced Accounting, Kalyani Publishers
MARKETING MANAGEMENT

Objectives
To help students to understand the concept of marketing and its applications. Also to expose the students to the latest trends in marketing.

Unit I
Introduction to Marketing
Definition, nature, scope and importance of marketing. Approaches to the study of marketing and economic development, traditional and modern concept of marketing. Functions of marketing.

Unit II

Unit III

Unit IV
Pricing objectives, price determination, factors influencing pricing policy, method of pricing policies and strategies

Unit V
Definition – Need – channel design decision – channel management decision – factors affecting channels, Types of marketing channels.

BOOKS FOR REFERENCE:

1. Philip Kotler - Marketing Management
2. J.C. Gandhi - Marketing Management
BUSINESS ECONOMICS

Objectives
The objective of this paper is to make the student to understand how the business organizations work by applying economic principles in their business management.

Unit I

Unit II

Unit III

Unit IV
Demand Forecasting: methods: a) survey of buyers intention b) collective opinion c) trend projection d) economic indicator. Demand forecasting methods for a new product.

Unit V

BOOKS FOR REFERENCE:

1. Joel Dean: Managerial Economics
2. Sankaran : Business Economics
3. Varsheney and Maheswari : Managerial Economics
4. D M Mithani : Business Economics
5. Seth M L Text Book of Economic Theory
7. Petersen & Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics TMH
9. H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
11. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra. 8
FINANCIAL ACCOUNTING

Objectives
To impart the students the basic accounting principles and procedures

Unit I
Accounting for Depreciation-need for and significance of depreciation, methods of providing depreciation-Reserve and Provisions

Unit II
Self-Balancing Ledgers-meaning and advantages-Accounting aspects-transfers-investment accounts

Unit III
Single entry system-meaning and features-statement of affairs method and conversion method

Unit IV
Departmental accounts-transfers at cost or selling price-Branch excluding foreign branches

Unit V
Hire purchase and installment systems including hire purchase trading account – Goods on sale or return

NOTE: Distribution of marks for theory and problems shall be 20% and 80%

Core Readings:

1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
ADVERTISING AND SALES PROMOTION

Objective
To make the students understand the importance of advertising and medias’ role in advertising and sales promotion

Unit I

Unit II
Advertisement Media -Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling.

Unit III

Unit IV
Introduction to Sales Promotion - Scope and role of sale promotion – definition – objective sales promotion sales promotion techniques – trade oriented and consumer oriented.

Unit V
Sales Promotion Campaign - Sales promotion – Requirement identification – designing of sales promotion campaign – involvement of salesmen and dealers – out sourcing sales promotion national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – online sales promotions.

REFERENCES:
5. E.Betch and Michael, Advertising and Promotion, MC. Graw Hill.
Store Operations

PRACTICAL - I : (Semester I & II)

This module explains the different operating processes and their significance in running retail operations smoothly. It also helps develop necessary skills for planning, monitoring and controlling merchandise in a retail store.

Area of Study

- Managing Retail Operations
- What are Store Operations
- Productivity & Operating Efficiency
- Most Common Mistakes of Retailers
- Controls Essential for successful operations
- Measuring Performance
- Stock Turn
- Franchising
- Store Appearance & House Keeping
- Functions of a Store Manager
- Promotion, Planning and Execution Retail Operations

Suggested Instructional Methodology
Store visits have to be organized to get them acquainted them with day to day operations of a store

Recommended Books

2. Barry Berman, Joel R. Evans, Retail Management, Pearson Education
Objective
To enhance the knowledge about the usage of the MIS in retail business

Unit I

Unit II

Unit III

Unit IV

Unit V
Retail Information Systems.-Approaches to EPOS.-Auto Identification, Data Capture & Product Marking.-Payments System at POS.-Smart Cards.-EPOS Products and Supplier.-Managing Retail through Technology.-Approaches to EPOS

REFERENCE BOOKS:
5 Barry Merman, Joel R. Evans, Retail Management, Pearson Education
Corporate Accounting

Objective
To gain practical knowledge in maintaining the company accounts

Unit I

Unit II
Redemption of preference shares and debentures – acquisition of business – profits prior to corporation

Unit III
Preparation and presentation of final accounts of joint stock companies as per company law requirements – Determination of managerial remuneration

Unit IV
Reduction and reorganization of share capital – Amalgamation, absorption and re-construction (excluding inter company holdings).

Unit V
Valuation of shares and goodwill – liquidation of companies.

NOTE : Distribution of marks for theory and problems shall be 20 % and 80 % Respectively.

1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
RETAIL MANAGEMENT

Objectives
This paper is aimed at providing students with a comprehensive understanding of the theoretical and applied aspects of retail management.

Unit I
Definition, importance and scope of Retailing; Evolution of Retail Competition, The Wheel of Retailing, the Accordion, the Retail Life Cycle; Emerging Trends in Retailing; The Retail Scenario in India; Retail Formats.

Unit II
Information Gathering in Retailing; Retail Strategic Planning and Operation Management; Retail Financial Strategy; Target Market Selection and Retail Location; Store Design and Layout; Visual Merchandising and Displays

Unit III
Merchandise Planning, Buying and Handling; Merchandise Pricing; Retail communication Mix; Promotional Strategy; Retail Human Resources Management; Customer Service, The GAPs Model, Customer Relationship Management.

Unit IV
Retail Selling Skills - Pre-check, Opening the Sale, Probing, Demonstration, Trial Close Handling Objections, Closing, Confirmations & Invitations

Unit V
Retail Management Information Systems; Retail Audits; Online Retailing; Global Retailing; Legal and Ethical Issues in Retailing.

Text Books

Reference Books
BUSINESS MATHEMATICS

Objectives
To make the students learn the basic mathematics used for the business purposes

Unit I
Profit and Loss - Cost Price, Selling Price, 8 Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

Unit II
Interest - Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Instalment (EMI) by reducing and flat interest system, problems.

Unit III
Shares - Concept of share, Stock Exchange, 4 Face value, Market Value, Dividend, Equity shares, Preferencial shares, Bonus shares, Examples.

Unit IV
Matrices and Determinants (upto order 14 3 only) - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

Unit V
Linear Programming Problems - Graph of 10 linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

Recommended Books
1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari
3. Problems in Operation Research - P. K. Gupta and Man Mohan
4. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)
Skill Based Subject-1 : Indian Banking System

Objective
To acquire knowledge about the functioning and procedures of Indian banks

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

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

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

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

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

Suggested Reading
1 Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta
2 Sayers R.S: Modern Banking; Oxford University Press.
3 Panandikar S.G. and Mithani DM: Banking in India; Orient Longman
E-BUSINESS

Objectives
The paper imparts understanding of the concepts and various application issues of e-business like Internet infrastructure, security over internet, payment systems and various online strategies for e-business.

Unit I

Unit II
Intranet, Composition of Intranet, Business Applications on Intranet, Extranets Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process)

Unit III

Unit IV
Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

Unit V

Text Books:
Retail Logistics Management

Objectives
The objective of the course is to provide a comprehensive analysis of the principles and practices of international Distribution and logistics.

Unit I
Logistics Framework – Concept, Objective and Scope; Transportation, Warehousing, Inventory Management; Packing and Unitization; Control and Communication.

Unit II
Role of Information Technology in Logistics, Logistics service firms and third party logistics.

Unit III
Retail Logistics Network Design for Global Operations: Global Logistics Network Configuration, Orienting International Facilities: Considerations and Framework, Trade-offs Associated with each approach, Mapping the different approaches, Capacity expansion issues; Information Management for global Logistics: The global LIS/LITS: capabilities and limitations, Characteristics of logistics information and telecommunications systems.

Unit IV

Unit V
Organisational structure for global logistics excellence; The Organizational Implications of Sectorial Logistics cooperation, The International factor in Global Organisations

Text Books:
FUNDAMENTALS OF VISUAL MERCHANDISING

Practical Rationalism : II (Semester III & IV)

This module aims at learning basic visual merchandising concepts and theories essential in the store image, its merchandise, and displays.

Detailed Contents
Introduction to VM

• Other parts of a Store
• Displays
• Design
• Mannequins
• Props & Signage
• Tools and Materials of the Trade
• Fixtures and Lighting
• Store Planning and Layout
• Store Fixturing Plans
• Store Renovation including budgets

Suggested Instructional Methodology
Extensive practical sessions, Visit to various stores and projects, Putting up displays etc.

Recommended Books

1 Dravid Gilbert, Retailing Marketing, Prentice Hall - Pearson Education
2 George H, Lucas Jr, Robert P. Bush, Larry G. Gresham, Retailing, All India Publishers and Distributors, Chennai
EXECUTIVE BUSINESS COMMUNICATION

Objectives: After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

Unit - II

Unit – III
Banking Correspondence - Insurance Correspondence - Agency Correspondence.

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

Unit - V

Books for Reference:

PRINCIPLES OF MANAGEMENT

Objective: To make the students to understand the conceptual framework of business management

Unit I


Unit II


Unit III


Unit IV


Unit V


Books for Reference:

1. **Principles of Management** - Koontz and O’Donald
2. **Business Management** - Dinkar - Pagare
3. **The Principles of Management** - Rustom S. Davan
4. **Business Organization and Management** - Y. K. Bhushan
5. **Business Management** - Chatterjee
BUSINESS STATISTICS

Objective
To make the students aware of the statistical analysis techniques used.

Unit I
Population and Samples - Definition of Statistics, scope of statistics in Industry, Economics, Management Sciences and Social Sciences, Population, Sample SRSWR, SRSWOR, Stratified Sampling (description of Sampling Procedures only)

Unit II
Data Condenssion and Representation Raw data Attributes Variables, Classification, and frequency curve and give curves, Diagrams - Bar and Sub divided diagram, Pie chart.

Unit III
Measurers of Central Tendency A. M. Combined mean of two groups, Properties (Statements only), Median and Mode.

Unit IV
Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. of range Variance, S. D., Combined SD for two groups only, C. V.

Unit V
Correlation and Regression - Correlation, types of correlation, Scatter diagram, Correlation Coefficient, regression, lines of regression (Statements only)

Recommended Books
1. Statistical Methods - S. P. Gupta
4. Quantitive Techniques in Business - Dr. A. B. Rao
Skill Based Subject 2: Banking Law and Practice

Objective
To improvise the students in the area of law relating to banking industry

Unit I
Banking Laws – Meaning, Nature and Scope

Unit II
Bank and Bank Customers – Meaning, Types of Customers, Types of Accounts

Unit III
Bank – Customer Relationship: General relationship, Special Relationship with reference to Rights and Obligations

Unit IV
Negotiable Instruments – Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement – Meaning and types

Unit V

Reference Books
1. Tannans – Banking Law and Practice in India
2. Sayers R.S. – Modern Banking
3. Shekhar K.C. – Banking Theory and Practice
5. Vaish M.C. – Modern Banking
6. Panandikar S.G. – Banking in India
7. Maheshwari S.N. – Banking Law and Practice
8. Subba Rao P. – Principles and Practice of Bank Management
9. Desai Vasant – Indian banking
10. Mugali V.M. – Law and Practice of Banking
Objective
To deliver the practical knowledge of the accounts of the large industries

Unit I
Banking Companies Accounts

Unit II
Insurance Companies Accounts

Unit III
Accounts of Holdings Companies

Unit IV
Double Accounts including final statement of accounts of electricity companies-Treatment of Repairs and renewals.

Unit V
Introducing to Government Accounts- Human Resources Accounting- Accounting Standards-Basic Knowledge of financial reporting Practices- Accounting for price level chang (Theoretical aspects only).

NOTE: Distribution of marks for theory and Problems shall be 20% and 80% respectively.
1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
COST ACCOUNTING

Objective
To provide adequate knowledge on Cost Accounting Practice

Unit I
Overview of basic concepts in Cost Accounting - Element of Cost: Material, Labour and Overheads.- Material: Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control - Labour: Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating.-

Unit II
Overheads: Meaning, classification, allocation, apportionment and absorption, Accounting of overheads.

Unit III
Methods of Costing Job costing, Batch costing, Unit costing, Contract Costing,

Unit IV
Process Costing, Costing of by-products and joint products.

Unit V
Standard Costing – Analysis of Variance - Cost Book Keeping and Reconciliation between Cost and Financial Accounts

Note: Problems and theory 60% & 40%

List of Books
3. Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune
4. Malz, Curry Frank : Cost Accounting-Taraporwalla
5. Hom R. Green: Cost Accounting, Managerial Emphasis, Pretice Hall of India Pvt. Ltd.
6. S. P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student’s Guide to Cost Accounting, Taxmann’s, New Delhi
DIRECT TAXES

Objective
To make the students to gain expert knowledge of both the Principles and practice of the law relating to Income Tax in India, Expert knowledge of legal decision are considered as outside the scope.

Unit I

Unit II

Unit III

Unit IV
Income from Business or Profession: Chargeability – Income Taxable under business or profession – Computation of profits and gains – Deductions expressly allowed – expenses expressly disallowed – Expenses allowable under certain restrictions –deemed incomes.

Unit V
Capital Gains: Chargeability – Capital asset – transfer – cost of acquisition – Exemption - Income from other source chargeability – Incomes specifically chargeable under the head – other Incomes chargeable deductions. Income of other persons included in assessee’s total income – set off any carry forward of losses. – Assessment of Individuals- Assessment of Firms, Assessment of Companies.

Books for References:
1 Government of India, Income Tax Manual
2 Dr.H.C.Mehrotra Income Tax Law and Practice.
3 Dr.Bhagawathi Prasad, Law & Practice of Income Tax India.
4 Dinakar Pagare, Law & Practice of Income Tax.
5 Lal, B.B. Income Tax Law & Practice.
6 Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice.
Skill Based Subject-3 : **MERCHANT BANKING**

**Objective**
To create basic conceptual knowledge about the core banking

**Unit I**
Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers

**Unit II**
Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

**Unit IV**
Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis; Capital cost and financial projections.

**Unit V**
Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

**Suggested Reading**
4 Banking financial system, B. Santhanam
MANAGEMENT ACCOUNTING

Objective
To develop the understanding of accounting tools and information and their uses in decision making

Unit I
Introduction-Management Accounting-Need and importance-Meaning Definition-Objectives and Scope, its distinction between Financial and Cost accounting-Advantages and limitations of Management accounting management - Accountant-Role-Essential qualities

Unit II
Financial Statement Analysis-Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations.

Unit III
Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems)

Unit IV

Unit V
Marginal Costing-As a tool of decision making, Fixed and variable cost, contribution, Break even analysis, Profit Volume Ratio, Limiting factor, Marginal costing and important management decision (Problems on decision making only).

List of Books Recommended for Study

1. R. N. Anthony / G. A. Walsh : Management Accounting
2. M. Y. Khan. K. P. Jain : Management Accounting
3. I. M. Pandy : Management Accounting
4. J. Betty : Management Accounting
5. Sr. K. Paul : Management Accounting
6. Dr. Jawharlal : Management Accounting
7. Mannmohan Goyal : Management Accounting
8. S. N. Maheshwari : Principles of Management Accounting
9. Ravi M. Kishore : Financial Management (Taxmann, New Delhi)
10. R. K. Sharma and Shashi K. Gupta : Management Accounting
12. Dr. Mahesh Kulkarni : Management Accounting Career Publications, Nasik
Objective
To help students understand the critical need for service orientation in the current business scenario.

Unit I
Focus on Customers: Understanding the customers, understanding customer service, service triangle, benefits of exceptional customer service, customer delight, first impressions, perception vs. reality

Unit II
Scanning environmental and cultural influences: Environmental and cultural influences on customer behaviour

Unit III
Building customer relationship: Why do people do business with you, Ways to address human needs, building relationships through valuing the customer, building rapport, emotional bank account, the Value Equation

Unit IV
Empathy and Ownership: What is empathy, empathy vs. sympathy, how to empathise, benefits of empathy, the pitfalls, what is ownership, how does one convey ownership, problem solving, customer interaction cycle

Unit V
Communication styles: Three main styles. (aggressive, passive and assertive), disagreement process, selective agreement, benefits of assertive communication

Suggested Instructional Methodology- Case studies on importance of understanding the customers and meeting their demands

Recommended Books
1 Peeru Mohammed: Customer Relationship Management
2 Grover S K: Marketing: A Strategic Orientation
3 P. Kotler: Marketing Management
4 R. Saxena: Marketing Management
5 Stanton: Marketing Management
INDIRECT TAXES

Objective
To make the students understand the importance of various duties levied

Unit I

Unit II

Unit III
Customs duty – of Restriction on import and export under the customs Act – Basic, Ancillary and additional duties –Provisions for valuation and clearance of goods imported and exported – Duty drawback schemes.

Unit IV

Unit V

Books for Reference:
1 Dinaker Pagere, Business Taxation
2 Varadharajan & Krishnamoorthy, Law of Sales Tax in Madras.
3 Prohit, M.C. Sales Taxation in India.
4 Sukumar Battacharya, Tax Law and Practice.
6 Dr.N.P.Srinicasan, Business Taxation
7 Hand Book on Excise Duty and Customs duty.
8 Taxmens Publication, Indirect Tax Laws.
Skill Based Subject-4: COMMERCIAL BANK MANAGEMENT

Objective
To enhance the conceptual knowledge about core banking practices

Unit I
Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel - V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff

Unit II
Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

Unit III
Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities - V government and commercial.

Unit IV
Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit & loss account; balance sheet and statutory reports regarding cash revenue.

Unit V
Banking Services - Recruitment system - Foreign Exchange Management

Suggested Reading
1. Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi
4. Indian banking , Natarajan & Parameshwaran

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| Elective Papers (Colleges can choose any one of the paper as electives) |
|-----------------------------|-----------------------------|
| **Elective – I**            | **A**  | Brand Management |
|                             | **B**  | Business Finance |
|                             | **C**  | COMPUTER PRACTICALS: I MS OFFICE |
| **Elective – II**           | **A**  | Entrepreneurship Development Programme |
|                             | **B**  | Fundamentals of Insurance |
|                             | **C**  | COMPUTER PRACTICALS: II TALLY & INTERNET |
| **Elective - III**          | **A**  | Supply Chain Management |
|                             | **B**  | Financial Markets |
|                             | **C**  | Project Work |

**List of Elective Papers**

**Objective**

To teach the importance of brand and its impacts among the customers

**Unit I**


**Unit II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

**Unit III**


**Unit IV**

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

**Unit V**

Brand Strategies: Designing and implementing branding strategies – Case studies

**REFERENCES:**

5 S.Ramesh Kumar,“Managing Indian Brands”, Vikas publishing House (P) Ltd.,New Delhi, 2002.
6 S.Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.
Subject Description: This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

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

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

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Books for Reference:
1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
Elective – I | C | COMPUTER PRACTICALS: I MS OFFICE

I - MS WORD

1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations:
   Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
   Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

II - MS POWERPOINT

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

ENTREPRENEURSHIP DEVELOPMENT PROGRAMME

Objective
To make the students to prepare business plans

Unit I
Entrepreneurship: Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development

Unit II
Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI’s and the steps taken to solve the problems - Policies governing SSI’s.

Unit III
Starting a Small Industry -To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - To understand the importance of financial, technical and social feasibility of the project.

Unit IV
Preparing the Business Plan (BP) - Typical BP format - Financial aspects of the BP - Marketing aspects of the BP- Human Resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP

Unit V
Implementation of the project - Financial assistance through SFC’s , SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI’s , and Tax Concessions - Assistance for obtaining raw material , machinery, land and building and technical assistance - Industrial estates – role and types

BOOKS FOR REFERENCE:
2. Udai Pareek and T.V. Rao, Developing Entrepreneurship
3. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
5. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975
Elective – II | B | FUNDAMENTALS OF INSURANCE

Objective
To impart theoretical base on fundamentals principles of insurance business

Unit I
Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit II
Procedures for Becoming an Agent: Pre-requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

Suggested Reading
2. Insurance Regulatory Development Act 1999
**Elective – II**

**COMPUTER PRACTICALS: I TALLY AND INTERNET**

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**I - MS ACCESS**

1. Prepare a payroll for employee database of an organization with the following details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

4. Create forms for the simple table ASSETS.

5. Create report for the PRODUCT database.

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**II – TALLY AND INTERNET**

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.

2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO  b) LIFO  c) Simple Average Method  d) Weighted Average Method

4. Create an e-mail id and check the mail inbox.

5. Learn how to use search engines and visit yahoo.com, rediff.com, hotmail.com and google.com

6. Visit your University and college websites and collect the relevant data.

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Elective – III | A | SUPPLY CHAIN MANAGEMENT

Objective
To create awareness about the supply chain activities taken in order to deliver the goods

Unit I
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Unit III

Unit IV
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V

Reference Books:
3. Supply chain management , Kulkarni sarika    sharma ashok
4. Supply chain management concepts and cases , Ragul V. Altekar
5 Text book of logistics and supply chain management , Prof D.K. Agarwal
Subject Description: This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals: To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives: On successful completion of this course, the student should know about the methods of financing by these agencies and the key role played by them in Corporate Financing.

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Books for Reference:
1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
7. Financial Management Theory and Practice - Prasanna Chandra
Elective – III C PROJECT WORK

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

2) CIA Marks Distribution:
   A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:
   
<table>
<thead>
<tr>
<th>Review Type</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Review</td>
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<tr>
<td>Second Review</td>
<td>10</td>
</tr>
<tr>
<td>Work Diary</td>
<td>05</td>
</tr>
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</table>
   
   **Total: 25 Marks**

3) End Semester Examination:
   The evaluation for the end semester examination should be as per the norms given below:
   
<table>
<thead>
<tr>
<th>Examiner Type</th>
<th>Marks</th>
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</thead>
<tbody>
<tr>
<td>External Examiner</td>
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</tr>
<tr>
<td>Internal Examiner</td>
<td>25</td>
</tr>
<tr>
<td>Viva-Voce Examination</td>
<td>25</td>
</tr>
</tbody>
</table>
   
   **Total: 75 Marks**