### SCHEME OF EXAMINATION – CBCS PATTERN

<table>
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<tr>
<th>Part</th>
<th>Study Components</th>
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<th>Ins. hrs/week</th>
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### SEMESTER – V

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**Total**

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$ 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.

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<thead>
<tr>
<th>Elective – I</th>
<th>A Business Environment</th>
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<td>C Computer application Practical - I</td>
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<td>A Cyber law</td>
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<td>B Advertising and Sales Promotion</td>
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<td>C Project Work</td>
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PRINCIPLES OF ACCOUNTING

Objectives
To enhance the students with practical knowledge of book keeping and accounting

Unit I
Fundamentals of Book-keeping -V Accounting Concepts and Conventions

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

Unit III
Bills of exchange -V Accommodation bills -V Average due date -V 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
Jain and Narang, Advanced Accounting, Kalyani Publishers
INDIAN BANKING SYSTEM

Objective
To acquaint knowledge about the banking system prevailing in India

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
BUSINESS MATHEMATICS

Objective
To impart the basic knowledge of business mathematics

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

Unit II
Interest - Concept of present value, Simple 12 Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.

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

Unit IV
Matrices and Determinants - 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)
FINANCIAL ACCOUNTING

Objective
To provide basic knowledge about the accounting principles and procedures

Unit I
Partnership Accounts - V Division of fixed and fluctuating capitals - V past adjustments guarantee of profits - V admission and retirements - V death of partner - V amalgamation.

Unit II
Insolvency of partner - V Rule in garner vs Murray - V piecemeal distribution - sales of firms

Unit III
Accounting for Depreciation - Royalties including sub-lease voyage accounts.

Unit IV
Hire Purchase and Installment Accounting

Unit V
Insolvency Accounts - V Statement of affairs and deficiency accounts - V insolvency of individuals and partnership

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)
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
OBJECTIVES
To impart the students the basic statistical concepts and analysis methods

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 Concession and Representation of Raw data, Attributes, Variables, Classification, Frequency curve and Ogive 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, Corr. Coefficient, regression, lines of regression (Statements only)

RECOMMENDED BOOKS
1. Statistical Methods - S. P. Gupta
4. Quantitive Techniques in Business - Dr. A. B. Rao
CORPORATE ACCOUNTING

Objective
To teach the basic concepts and real life procedures in company accounts

Unit I
Issue of Shares, forfeiture, and re-issue of shares; redemption of preference of shares; issue and redemption of debentures

Unit II
Final accounts: excluding computation of management remuneration, and disposal or profit.- Valuation of goodwill and shares

Unit III
Accounting for amalgamation of companies as per Indian Accounting Standard14; Accounting for internal reconstruction-excluding inter-company holdings and the re-construction schemes

Unit IV
Banking Company Accounts

Unit V
Insurance company Accounts
Note: Problems : Theory 80:20

Suggested Readings

3. Monga J.R., Ahuja, Girish and Sehgal Ashok Accounting; Mayur Paper Backs, Noida.
FUNDAMENTALS OF ENTREPRENEURSHIP

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 -V 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
Objective
To make the students aware of the laws relating to the business

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
4. Basu S.K. - Current 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
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
Business Economics: Meaning- definitions- characteristics -V distinction between business economics and economics -V scope of business economics -V uses/objectives of business economics -V role and responsibilities of business economist.

Unit II
Consumer Behaviour: Consumer sovereignty-limitations. Approaches to the study of consumer behaviour-cordial approach-the law of equi-marginal utility, ordinal approach -V indifference curve analysis-properties -V consumer surplus -V meaning-analysis limitations

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.
BUSINESS REGULATORY FRAMEWORK

Objective
To provide conceptual knowledge about the business law

Unit I
Law of Contract(1872): Nature of contract ; Classification; Offer & acceptance; capacity of parties to contract; free consent; Consideration; legality or object; agreement declared void; performance of contract ;discharge of contract; Remedies for breach of contract.

Unit II
Special contracts: Indemnity; guarantee; Bailment & pledge; agency.

Unit III
Sale of goods act 1930: formation of contract of goods & their classification, price; conditions&warranties ; transfer of property in goods;Performance of the contract of sales; unpaid seller and his rights, sales by auction; hire purchase agreement

Unit IV
Negotiable instrument act 1881; definioition of negotiable instruments; features; promissory note; bill of exchange and cheque; negotiation; dishonour and discharge of negotiable instruments

Unit V
Consumer protection act 1986; Sailent features; Definition of consumer; grievance redressal machinery

Suggested readings
1. Desai T.R. Indian contract Act. Sale of goods act, partnership act;s.c. sarkar and sons pvt ltd kolkata
2. Khergamwala J.S: The negotiable instruments act; n.m. tripathi pvt ltd Mumbai
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
FINANCIAL MANAGEMENT

Objective
To acquaint knowledge about the budgetary controls used in the corporates

Unit I

Unit II
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

Unit III
Lease financing: Concept, types. Advantages and disadvantages of leasing.

Unit IV
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

Unit V
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA, and CAPM.

Text Books
2. Khan and Jain, Financial Management.
6. Prasanna Chandra, Financial Management
FINANCIAL SERVICES

Objective
To gain practical knowledge about the money market and capital markets

Unit I
Lease Financing and Decisions: Concepts; Types of leases; leasing decisions; Evaluation of leases

Unit II
Mutual Funds: Introduction: Classification: Mutual funds in India

Unit III
Portfolio Management and venture Capital: Portfolio management - Introduction, Principles, steps, qualifications, and obligations, Responsibilities of portfolio manager; venture capital - introduction, scope steps to provide venture capital, mode of funding.

Unit IV
Mergers and Acquisition: Need, types of mergers; Financial, legal, and human consideration in merger and acquisitions; Effectiveness of mergers and acquisitions.

Unit V
Depository and custodial Services: Depository - introduction, concepts, constitution of depository system; Functioning of depository system; Depository system in India; Custodial services - meaning; Registration; Obligation and responsibilities of custodians; Code of conduct.

SUGGESTED READING
1 Pahwa H.P.S; Project Financing: Bharat Law House, New Delhi
2 Khan M Y: Financial Management - Theory concepts and problems - Incorporating the emerging Trend in Indian Capital Market; Galgotia, New Delhi
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

Note: Problems : Theory 80:20

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
Objective

To create basic knowledge about the 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
5. Business Management - Chatterjee
COMPANY LAW

Objective
To create basic knowledge about the laws relating to companies act

Unit I
Corporate personality; kinds or companies; promotion on and incorporation of companies

Unit II
Memorandum of association; articles of association; prospectus; shares; share capital; members; share capital -V transfer and transmission.

Unit III
Capital management- borrowing powers, mortgages and charges, debentures; directors - VManaging director, whole time director.

Unit IV
Company meetings -V kinds, quorum, voting, resolutions minutes; majority powers and minority rights; prevention of oppression and mismanagement

Unit V
Winding up -V kinds and conduct

Suggested Readings

COMPUTER APPLICATION IN BUSINESS

Objective
The objective of this paper is to expose the students to the managerial issues relating to information systems and help them identify and evaluate various options in this regard.

Unit I

Unit II

Unit III

Unit IV

Unit V
Electronic Banking - Electronic Payments Systems- Credit Cards - Debits Cards- Digital Cash-Mobile Payments- SWIFT

REFERENCE BOOKS:
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; profit6 and 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
MARKETING MANAGEMENT

Objective
To make the students understand about the ‘Product Mix’ and other marketing concepts

Unit I
Evaluation of marketing – Modern views on marketing – concepts - product concept – selling concepts - marketing concept – societal concepts – marketing planning process - marketing objective - marketing strategy - functions of marketing management

Unit II

Unit III

Unit IV
Channel decision – role of distribution channel – classification of channel and intermediaries – changes in channel of distribution – intensive, extensive and selection distribution – factors governing choice of channel – selection of channel for new product or new company.

Unit V
Promotional decision – promotional mix – advertising – meaning and role of advertising – management of advertising – personal selling – importance – status of personal selling in India – management of sales force – sales promotion – sales promotion objective – major decision in sales promotion at dealers and at dealers and at customers level.

Book Recommended:
01. Marketing management - C.B. Mamoria and Sathish Mamoria
02. Principles and practice of marketing in India - C.M. Mamoria and R.L. Joshi
03. An introduction to marketing - D. Amarchand and B. Varadharajan
04. Marketing – A Management Introduction - J.C. Gandhi
05. Marketing Management – analysis, planning - Philip Kotler and control
INSURANCE MANAGEMENT

Objective
To acquire skills needed to manage insurance business

Unit I
Introduction: savings and investment schemes like shares, units, capital, markets, mutual funds, etc. vis-à-vis insurance; Tax benefits under insurance policies; Life cycle needs -V including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis a vis chargeable premium, and coverage.

Unit II
Computation of premiums/Bonuses: Premium calculation -V including rebates, modes rebate, large- sum assured policies rebate; Extra premium; under premium; Computation of benefits; Surrender value; Paid- up value.

Unit III
Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; other insurance documents related to receipt

Unit IV
Life insurance Product:-“ Traditional unit Linked Policies: Individual and group policies; with-profit and without profit policies; Different types of insurance products -V Whole life products, interest sensitive products, term- assurance annuities, Endowment; Assurance.

Unit V
Options and Guarantees; Group Insurance; pension plans; & health related insurance

Suggested readings
1 Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2 Insurance Regulatory Development Act 1999
3 Life Insurance Corporation Act 1956.
INCOME TAX LAW AND PRACTICE

UNIT I


UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:


2. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers
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).

Note: Problems : Theory 80:20

List of Books Recommended
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. Manmohan 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
13. Prof. Subhash Jagtap : Management Accountancy
PRINCIPLES OF AUDITING

Unit – I

Unit – II

Unit – III

Unit – IV

Unit - V

Books for Reference:

1. B.N. Tandon, “Practical Auditing”, S Chand Company Ltd
3. Spicer and Pegler, “Auditing: Khatalia’s Auditing”
EXECUTIVE BUSINESS COMMUNICATION

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:


Microfinance

Objective: To acquire conceptual knowledge of the micro financing system in India

Syllabus

Unit I: Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit II: Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

Unit III: Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

Unit IV: Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises

Unit V: Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance–: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

Recommended Books and References:

The following websites are recommended for a variety of materials and news about MF
http://www.microfinancegateway.org/Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.
http://www.mixmarket.org/MIX Market provides financial information on microfinance institutions.
http://www.kiva.org/about/microfinance,What is Microfinance? includes FAQs
about microfinance, lists of websites, organizations and books.
http://aede.osu.edu/programs/RuralFinance/Rural Finance Program - The Ohio State University includes publications and links.
http://www.uncdf.org/english/index.phpUnited Nations Capital Development Fund is the Microfinance arm of the UN.
http://bouldermicrofinance.org/The Boulder Institute of Microfinance
69
http://www.sksindia.com/SKS Microfinance
http://www.cgap.org/p/site/cCGAP is a consortium of microfinance investors, home of many articles on emerging trends within microfinance.

**Journals recommended**
1) International Public Management Journal
2) Journal of Economic Perspective,
3) The Economic Journal
4) Economic and Political Weekly
Objective
To provide basic knowledge about the insurance laws in India

Unit I
Insurance Act 1938
Unit II
LIC Act 1956

Unit III
Insurance Regulatory & Development Authority Act 1999

Unit IV
Consumer protection Act 1985 applicable to Insurance Companies

Unit V
Ombudsman scheme

Suggested Reading
1 Mishra M. N: Insurance principles and practice; S Chand & co. New Delhi
2 Insurance Regulatory Development Acts 1999
3 Life Insurance Corporation Acts 1956
Electives

BUSINESS ENVIRONMENT

Objective
To impart practical knowledge on business policies and practices

Unit I
Indian business environment: concept, components, and importance

Unit II
Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices.

Unit III
Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness.

Unit IV
Role of government: monetary and fiscal policy; industrial policy; industrial licensing, privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.

Unit V
The current five-year plan: major policies; resource allocation.

Suggested Readings

BUSINESS FINANCE

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
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 EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
   - Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
   - Introduction, Growth, Maturity, Saturation, Decline.

III - 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.
1. 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.

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BRAND MANAGEMENT

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:
6 S Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
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:
Computer Practicals II

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 atleast 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.

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.
CYBER LAW

Unit I

Unit II

Unit III

Unit IV
Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit V
The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

Book for Reference:
1. The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi
Elective – III  B  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:
E.Betch and Michael, Advertising and Promotion, MC. Graw Hill.
Elective – III | 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 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:

- First Review: 10 Marks
- Second Review: 10 Marks
- Work Diary: 05 Marks

Total: 25 Marks

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

- External Examiner: 25 Marks
- Internal Examiner: 25 Marks
- Viva-Voce Examination: 25 Marks (Jointly given by the external and internal examiner)

Total: 75 Marks

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