

BHARATHIAR UNIVERSITY, COIMBATORE-641 046**B.Com –Finance**

(For the students admitted from the academic year 2013-2014 onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Hrs Per Week	Dur. Hrs	Exam			Credits
					CIA	Marks	Total	
SEMESTER-I								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I-Financial Accounting - I		6	3	25	75	100	4
III	Core II-Marketing		5	3	25	75	100	4
III	Allied Paper-I- Business Economics		5	3	25	75	100	4
IV	Environment Studies #		2	2	-	50	50	2
SEMESTER-II								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core-III- Financial Accounting - II		6	3	25	75	100	4
III	Core- IV- Business Communication		5	3	25	75	100	4
III	Allied Paper-II-Indian Economy		5	3	25	75	100	4
IV	Value Education -Human Rights#		2	2	-	50	50	2
SEMESTER-III								
III	Core-V -Corporate Accounting		7	3	25	75	100	4
III	Core-VI- Investment Management		3	3	20	55	75	3
III	Core-VII- Commercial Law		5	3	25	75	100	4
III	Core- VIII- Computer Applications Practical -I		3	3	-	-	-	-
III	Allied-Paper-III- Business Mathematics		6	3	25	75	100	4
IV	Skill based Subject 1 : Business Organisation and Office Management		4	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-Major Elective – I : Yoga for Human Excellence # / Women’s Rights#		2	2	50		50	2

Part	Study component	Course Title	Hrs Per Week	Dur. Hrs	Exam			Credits
					CIA	Marks	Total	
SEMESTER –IV								
III	Core-IX	- Higher Corporate Accounting	5	3	25	75	100	4
III	Core-X	- Business Management	5	3	25	75	100	4
III	Core- XI	-- Computer Applications Practical -II	4	3	40	60	100	4
III	Core –XII	- Company Law	4	3	25	75	100	4
III	Allied : IV-	Business Statistics	5	3	25	75	100	4
IV	Skill based Subject -2	Entrepreneurial Development	5	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)	Non-major elective -II : General Awareness #	2	2	50		50	2
SEMESTER –V								
III	Core XIII	- Cost Accounting	6	3	25	75	100	4
III	Core-XIV	- Income Tax	5	3	25	75	100	4
III	Core-XV-	Financial Management	4	3	25	75	100	4
III	Core-XVI	- Banking Theory law & Practices	3	3	20	55	75	3
III	Core-XVII	- Principles of Auditing	4	3	20	75	100	4
III	Elective-1		5	3	25	75	100	4
IV	Skilled Based Subject-3	Fundamentals of IT	3	3	20	55	75	3
SEMESTER –VI								
III	Core-XVIII	- Management Accounting	6	3	25	75	100	4
III	Core-XIX	– Business Environment	5	3	25	75	100	4
III	Core-XX	– Working Capital Management	5	3	25	75	100	4
III	Elective -II		6	3	25	75	100	4
III	Elective -III		5	3	25	75	100	4
IV	Skilled Based Subject-4	E-Commerce	3	3	20	55	75	3
V	Extension activities @			-	50	-	50	2
Total							3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective papers (Colleges can choose any one of the paper electives)		
Elective-I	A	Insurance
	B	Brand Management
	C	Indirect Taxes
Elective-II	A	Financial Services
	B	Organizational Behaviour
	C	Industrial law
Elective-III	A	Indian Capital Market and Financial System
	B	Business Finance
	C	Project Work

I SEMESTER**FINANCIAL ACCOUNTING - I****UNIT I**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions - Objectives of Accounting - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.

UNIT II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations .

UNIT III

Bank Reconciliation Statement – Errors - Classification of errors - Rectification of errors.

UNIT IV

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method- Insurance Policy Method, Sinking Fund Method & Annuity Method.

UNIT V

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry System - Statement of Affairs Method - Conversion Method .

BOOKS FOR REFERENCE

1. R.L.Gupta & V.K.Gupta, *-Advanced Accounting* - Sultan Chand & Sons.New Delhi.
2. Jain & Narang, *Financial Accounting* - Kalyani Publishers. New Delhi.
3. T.S. Reddy & A.Murthy, *Financial Accounting* - Margham Publications Chennai.
4. Shukla & Grewal, *Advanced Accounting* - S Chand New Delhi.
5. P.C. Tulsian - *Financial Accounting* , Pearson Education India
6. S.Parthasarathy and A.Jaffarulla, *Financial Accounting* - Kalyani Publishers -New Delhi.

MARKETING

UNIT I

Introduction to Marketing -Meaning and definition, Functions of Marketing - Role and Importance of Marketing - Classification of Markets- Marketing mix.

UNIT II

Market Segmentation - Concept - Benefits - Bases. Introduction to Consumer Behavior - Need for study - Consumer buying decision process - Buying motives.

UNIT III

Product - Meaning - Introduction to Stages of New Product Development - Types - Introduction to PLC - Product Mix - Price - Pricing Policies and Methods.

UNIT IV

Channels of Distribution (Levels) - Channel Members – Promotion activities - Communication Mix - Basics of Advertising, Sales promotion and Personal selling..

UNIT V

Recent Trends in Marketing: A Basic understanding of E - Marketing, Consumerism, Market Research, MIS and Marketing Regulations- Green Marketing

BOOKS FOR REFERENCE

1. Marketing Management by Rajan Saxena, Tata McGraw Hills
2. Marketing by William J Stanton, McGraw- Hill Ryerson, Limited
3. Principles of Marketing by Philip Kotler
4. Marketing Management by Still and Cundiff
5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker

BUSINESS ECONOMICS

UNIT I

Business Economics – Meaning - Definition - Scope of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist

UNIT II

Law of Demand - Determinants of Demand - Demand Distinctions - Indifference Curve Analysis - Consumer's Equilibrium - Elasticity of Demand - Types - Measurement - Demand Forecasting - Methods of Demand Forecasting

UNIT III

Cost Concepts - Cost-Output Relationship - Production Function – Iso - quants - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium

UNIT IV

Market – Meaning - Market Structure - Perfect Competition – Features – Imperfect Competition – Features - Monopoly - Monopolistic Competition - Oligopoly: Cartels, Price Leadership and Price Rigidity – Pricing under Perfect and Imperfect Competition – Price Discrimination under Monopoly

UNIT V

National Income - Definition - Concepts of National Income – Uses - Methods of Calculating National Income – Difficulties in Estimation of National Income – National Income and Economic Welfare.

BOOKS FOR REFERENCE

- Business Economics** : H.L. Ahuja, Sultan Chand & Co., New Delhi
Business Economics : Dr. S. Sankaran, Margham Publications, Chennai
Business Economics : K.P.M Sundharam & E.N.Sundharam, Sultan Chand & Co., New Delhi
Principles of Business Economics : P.N. Reddy and H.R. Appanniah, Sultan Chand & Co., New Delhi

II SEMESTER**FINANCIAL ACCOUNTING - II****UNIT I**

Branch Accounts - Dependent branches - Stock and debtors system - Independent branch (foreign branches excluded).

UNIT II

Departmental Accounts- Basis for allocation of expenses – Inter departmental transfer at cost or selling price

UNIT III

Hire Purchase and installment - Default and repossession - Hire Purchase trading account- Installment Purchase System.

UNIT IV

Admission of a partner - Retirement of a partner.

UNIT V

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act 1932) - Insolvency of all partners - Gradual realization of assets and piecemeal distribution (Proportionate Capital method only)

BOOKS FOR REFERENCE

1. R.L.Gupta & V.K.Gupta, Advanced Accounting - Sultan Chand & Sons - New Delhi.
2. Jain & Narang, Financial Accounting - Kalyani Publishers - New Delhi.
3. T.S. Reddy & A.Murthy, Financial Accountign - Margham Publications - Chennai.
4. Shukls & Grewal - Advanced Accountign - S Chand - New Delhi.
5. P.C. Tulsian, Financial Accounting S.Parthasarathy and A.Jaffarulla, Financial Accounting - Kalyani Publishers - New Delhi.

BUSINESS COMMUNICATION

UNIT I

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

UNIT II

Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

UNIT III

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT IV

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

UNIT V

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Internet – Websites and their use in Business.

BOOKS FOR REFERENCE

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
5. Simon Collin, Doing Business on the Internet - Kogan Page Ltd. - London.
6. Mary Ellen Guffey, Business Communication – Process and Product -International Thomson Publishing - Ohio.

INDIAN ECONOMY

UNIT - I

Agriculture - Contribution to economic development, green revolution, agriculture productivity; land reforms; sources of farm credit- Food subsidy and public distribution system.

UNIT - II

Industry - Role of industries in economic development; - Industrial development under the planning regime. New economic policy 1991. Role of public sector and restructuring the public sector. Role of small scale industries in economic development.

UNIT - III

Foreign Trade: Composition, direction, and EXIM policy

UNIT - IV

Public Finance: Fiscal policy - Components, fiscal policy in the liberated era.

UNIT - V

Information technology Industry- Knowledge Economy - Growth and present state of IT industry in India - Future prospects of IT industry.

BOOKS FOR REFERENCE

1. Indian Economy - I.C.Dingra
2. Indian Economy - S.Shankaran
3. Indian Economy - Rudder Datt and K.P.M.Sundharam
4. Indian Economy - Problem of Development and Planning - A.N.Agarwal Indian
5. Economy - Its Development Experience - S.K.Misra and V.K.Puri.
6. Indian Economy - 2008 58th Editions By Rudder Datt and KPM. Sundram
7. P.xiv-Part -IV Indian Industries 37th Chapter pp 643- 655."

III SEMESTER

CORPORATE ACCOUNTING

UNIT I

Issue of Shares and Debentures - Various Kinds - Forfeiture - Re issue - Underwriting of Shares and Debentures.

UNIT II

Redemption of Preference Shares and Debentures - Purchase of business - Profits Prior to Incorporation.

UNIT III

Preparation of company final accounts - Company balance sheet - Computation of Managerial Remuneration.

UNIT IV

Valuation of Shares and Goodwill

UNIT V

Alteration of Share Capital and Internal Reconstruction and Reduction of Capital.

BOOKS FOR REFERENCE

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting Kalyani Publication.
3. T.S. Reddy A. Murthy Corporate Accounting, Margham Publication, Chennai.
4. Shukla, Grewal and Gupta Advanced Accounts, S.Chand New Delhi.

INVESTMENT MANAGEMENT**UNIT – I**

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

UNIT – II

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E – OTCEI – Kinds of Trading activity – Listing of Securities – SEBI and its Role and guidelines.

UNIT – III

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT – IV

Investment Alternatives – Investment in Equity Shares, Preference shares, Bonds, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – National Savings Scheme – LIC.

UNIT – V

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems.

Note: The question paper shall cover 100% Theory.

BOOKS FOR REFERENCE

1. Investment Management - Francis Cherunlillum
2. Investment Management - Khan and Jain
3. Investment Management - Preeti Singh
4. Investment Management - V.K.Balla
5. Investment Management - V.Gangadha Ramesh Babu

COMMERCIAL LAW

UNIT – I

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

UNIT – II

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

UNIT – III

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

UNIT – IV

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.

UNIT – V

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods

BOOKS FOR REFERENCE

1. **N.D. Kapoor**, “Business Law”, Sultan Chand & Sons, New Delhi 2005
2. **R.S.N. Pillai & Bagavathi**, “Business Law” S.Chand, New Delhi 2005.
3. **Arun Kumar Sen**,”Commercial Law”, The world press pvt Ltd, Calcutta
4. **Arun Kumar Sen, Jitendra Kumar, Mitra**,” Commercial Law”, The World Press Pvt Ltd, Calcutta

SEMESTER - III COMPUTER APPLICATIONS PRACTICAL-I MS-Office &Tally

MS Word

1. Create the front page of a News Paper.
2. Type a document and perform the following:
 - i. Change a paragraph into two column cash book.
 - ii. Change a paragraph using bullets (or) numbering format.
 - iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
6. Design a cheque book of a bank.
7. Create a table with the following field name:

EMP-no, Emp-name, designation, department, experience.

MS Excel

1. Develop the Students Mark List worksheet and calculate total, average and save it.
Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years.
3. Create a Pivot table showing the performance of the salesmen's.

MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and Demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

BUSINESS MATHEMATICS**UNIT – I**

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix –Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Note: Theory questions shall be restricted to Section A of the Question Paper

BOOKS FOR REFERENCE

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics”, Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram and Y.Rajan**-A Text book Business Mathematics-Himalaya Publishing House.

BUSINESS ORGANISATION AND OFFICE MANAGEMENT

UNIT I

Nature and Scope of Business - Forms of Business Organisation –Sole Trader Partnership Firm, Joint Stock Company and Co-operative Society – Public Enterprises.

UNIT II

Office – Functions and Significance – Location of Business – Factors influencing location - Localization of industries- Size of Firms

UNIT III

Office Layout and Office Accommodation – Advantages and disadvantages – planning the office space – open & private offices- Office Machines and Equipments

UNIT IV

Filing and Indexing- Office records – Meaning, significance essentials of a good filing system-E-Filing – Data Processing System – EDP –Uses and Limitations.

UNIT V

Office Communication – Meaning – Importance, Types - Internal and External Communication.

BOOKS FOR REFERENCE

1. Y.K.Bhushan – *Business Organisation and Management* – Sultan Chand & Sons
2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,
3. Saksena – *Business Administration and Management* – Sahitya Bhavan
4. Singh.B.P & Chopra - *Business Organisation and Management* – Dhanpat Rai & Sons
5. R.K.Chopra – *Office Management* – Himalaya Publishing House

IV SEMESTER**HIGHER CORPORATE ACCOUNTING****UNIT I**

Accounting for Merger – Absorption

UNIT II

Reconstruction of Companies – Internal and External Reconstruction (Excluding preparation of schemes)

UNIT III

Banking Company Accounts – Preparation of Profit and Loss Account and Balance Sheet (New format only) - Treatment on Rebate on Bills Discounted - Treatment on Interest on Doubtful Debts

UNIT IV

Insurance Company accounts (New Format) – Accounts of Life Insurance – Valuation Balance Sheet – General Insurance – Fire and Marine only – Revenue Account and Balance Sheet

UNIT V

Holding Company Accounts – Preparation of Consolidated Balance Sheet with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Excluding Inter Company Holdings)

NOTE: Theory: 20 % Problem: 80 %

BOOKS FOR REFERENCE

- Corporate Accounting** : Reddy & Murthy, Margham Publications, Chennai
- Advanced Accountancy** : Shukla M.C., & Grewal T.S. & Gupta S.L., S. Chand & Co., New Delhi
- Corporate Accounting** : S.N. Maheshwari
- Corporate Accounts: Theory Method and Applications** : Gupta R.L. & Radhaswamy M, Sultan Chand & Co., New Delhi, 13th Revised Edition
- Advanced Accountancy** : S.P. Jain and K.L. Narang

BUSINESS MANAGEMENT

UNIT I

Management - Meaning and Definition – Nature and Scope - Importance –Functions of Management – Management as an Art, Science and Profession – Scientific Management – Fayol’s Principles of Management – Management By Objectives (MBO) – Management By Exception (MBE)

UNIT II

Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages – Process – Types - Decision Making – Traditional and Modern Techniques – Steps involved in Decision Making

UNIT III

Organisation – Meaning and Definition – Principles - Types - Importance –Elements of Organisation Process - Delegation and Decentralization - Span of Control - Departmentation

UNIT IV

Staffing – Meaning and Definition – Functions – Recruitment - Sources of Recruitment – Motivation – Importance of Motivation - Maslow’s Theory of Motivation – X, Y and Z Theories - Leadership – Types – Qualities of a Good Leader

UNIT V

Control – Meaning and Definition - Need and Significance of Control - Process of Control – Techniques of Control – Communication – Types and Channels of Communication – Barriers to Communication

BOOKS FOR REFERENCE

Business Management - Dr. C.B. Gupta, Sultan Chand and Sons, New Delhi

Principles of Management - P.C.Tripathi and P.N. Reddy, Tata Mc Graw Hill Publishing Company Ltd., New Delhi

Principles of Management - T. Ramasamy, Himalaya Publishing House, New Delhi

Business Management - Dinakar Pagare Sultan Chand and Sons, New Delhi

SEMESTER - IV
COMPUTER APPLICATIONS PRACTICAL–II

MS-Office & Tally

MS Access

1. Create a Student database with the following Tables :
 - i). Students Personal Details
 - ii). Students Mark Details
- Perform the following :
- a). Relate the Tables
 - b). Create a query to the students passed in all subjects.
 - c). Create a form and report

Tally

1. Company Creation and Alteration
 2. Creating and Displaying Ledger
 3. Voucher Creation
 4. Voucher Alteration and Deletion
 5. Inventory Information – Stock Summary
 6. Inventory Information – Godown Creation and alteration
 7. Final Accounts
 8. Accounting and Inventory Information's
 9. Bill wise Statements.
 10. Balance sheet
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COMPANY LAW

UNIT – I

Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – Qualification – duties and liabilities of a secretary.

UNIT – II

Memorandum of association- forms – contents – articles of association – forms and contents- procedures for alteration - the Doctrine of Indoor management- distinguish between memorandum and articles.

UNIT – III

Prospectus – contents – statement in lieu of prospectus – legal formalities.

UNIT – IV

Share Capital – kinds of capital – alteration– issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares –E-filing.

UNIT – V

Borrowing powers – methods of borrowing – mortgages and charges – registration.

BOOKS FOR REFERENCE

1. N.D.Kapoor – Company Law And Secretarial Practice
2. P.P.S. Gogna – Text book of Company Law
3. P.K. Ghosh - Text book of Company Secretarial Practice
4. Kuchaal M.C- Secretarial Practice

BUSINESS STATISTICS

UNIT I

Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods -Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean

UNIT II

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness

UNIT III

Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of coefficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation

UNIT IV

Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES' Method, PAASCHE'S Method, FISHER'S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae)

UNIT V

Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (including problems) Methods of Sampling – Sampling and Non-sampling errors (Theoretical aspects only)

NOTE: Theory: 20 % Problem : 80 %

BOOKS FOR REFERENCE

Business Mathematics and Statistics : P.A. Navanitham
Statistical Methods : S.P. Gupta
Economic and Business Statistics : M. Sivathanu Pillai

ENTREPRENEURIAL DEVELOPMENT**UNIT I**

Concept of Entrepreneurship: Entrepreneurship - Meaning - Types - Qualities of an Entrepreneur - Classification of Entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneurs

UNIT II

Entrepreneurial Development - Agencies -Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries Development Organisation - Small Industries Service Institute. All India Financial Institutions - IDBI - IFCI - ICICI - IRDBI

UNIT III

Project Management: Business idea generation techniques - Identification of Business opportunities - Feasibility study - Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report - Tools of Appraisal.

UNIT IV

Entrepreneurial Development Programmes (EDP) - Role, relevance and achievements - Role of Government in organizing EDPs - Critical evaluation.

UNIT V

Economic development and entrepreneurial growth: Role of entrepreneur in economic growth - Strategic approaches in the changing Economic scenario for small scale Entrepreneurs - Networking, Niche play , Geographic Concentration, Franchising / Dealership - Development of Women Entrepreneurship.

BOOKS FOR REFERENCE

1. Srinivasan N.P. - Entrepreneurial Development
2. Saravanavel - Entrepreneurial Development
3. Vasant Desai - Project management
4. Jayashree Suresh - Entrepreneurial development
5. Holt - Entrepreneurship - New Venture Creation
6. J.S. Saini & S.I. Dhameja - Entrepreneurship and small business.
7. P.C. Jain - Handbook for New Entrepreneurs
8. Dr. C.B. Gupta & Dr. S.S. Khanka - Entrepreneurship and Small Business

V SEMESTER**COST ACCOUNTING****UNIT I**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT V

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 20% and Problems 80%

BOOKS FOR REFERENCE

1. S.P. Jain and K.L. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3. S.P.Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. V.KSaxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

INCOME TAX

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

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

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahithya Bhavan publishers

FINANCIAL MANAGEMENT

UNIT – I (Theory Only)

Financial Function : meaning – Definition and scope of finance functions –Objectives of financial management – profit maximization and wealth maximization .Sources of finance – Short term – Bank sources – long term – shares – debentures,preferred stock – debt.

UNIT – II (Problem & Theory Questions)

Financing Decision : Cost of Capital – Cost of specific Source of capital – Equity – Preferred stock debt – reserves – weighted average cost of capital, Operating leverage and financial leverage

UNIT– III (Theory Only)

Capital structure – Factors influencing capital structure – optimal capital structure – Dividend and dividend policy : Meaning , classification – sources available for dividends – Dividend policy -general determinants of dividend policy .

UNIT– IV (Theory Only)

Working Capital Management : Working capital management - concepts – importance – Determinants of working capital.Cash Management : Motive for holding cash – Objectives and Strategies of cash.anagement .Receivable Management : Objectives – Cost of credit Extension, benefits – credit policies– credit terms – collection polices.

UNIT – V (Problem & Theory Questions)

Capital Budgeting – Meaning – Objectives- various types capital budgeting.
(Theory carries 80 Marks, Problems carry 20 Marks)

BOOKS FOR REFERENCE

1. P.V.Kulkarni - Financial Management.
2. Khan and Jain - Financial Management – A Conceptual Approach
3. T.m.Pandey - Financial Management.
4. S.N.Maheswari - Management Accounting .

BANKING THEORY, LAW AND PRACTICE**UNIT – I**

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

UNIT – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

UNIT – III

Kinds of Endorsements: Cheque – features essentials of valid cheque – crossing – Kinds of crossing- making and endorsement

UNIT – IV

Payment of cheques-Collection of Cheques- statutory protection duties to paying banker and collective banker.

UNIT – V

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

BOOKS FOR REFERENCE

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons.,New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

PRINCIPLES OF AUDITING

UNIT – 1

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT – 2

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT – 3

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

UNIT – 4

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

UNIT 5

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

BOOKS FOR REFERENCE

1. B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd
2. F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. Spicer and Pegler, “Auditing: Khatalia’s Auditing”
4. Kamal Gupta, “Auditing “ , Tata Mcgriall Publications

FUNDAMENTALS OF INFORMATION TECHNOLOGY

UNIT I

Introduction - Computers – Characteristics – Classification –Micro, mini, mainframe and super computers –ALU- History of Computers – generation of computer hardware, Software, human ware.

UNIT II

Main Memory- RAM, ROM, PROM, EPROM, EEPROM, FLASH Memory.
Auxiliary Memory: Magnetic tape, hard disk, floppy Disk, CD –Rom

UNIT III

I/O Devices-Input Devices: Key board, Mouse, Track ball, Joystick, Scanner, MICR, OCR, OMR, Barcode reader, Light pen.

Output Devices: VCU, classification & characteristics of Monitors, printer, Plotter, Sound card & Speaker.

UNIT IV

Introduction to computer software –OS – classification & function of OS – Programming Languages machine – Assembly Language – High level Languages – Types of High level Languages – Computers & Interpreters.

UNIT –V

Internet basics –WWW – Web pages – web browsers- searching the web Internet Assess. **Electronic Mail:** Introduction – E.Mail-basis – Advantages creating e-mail id.
E-commerce : Introduction –Applications.

BOOKS FOR REFERENCE

1. Fundamental of Information Technology Alexis leon, Mathews
2. C.S.V. Murthi, Information Technology
3. R.Parameswaran – Computer Application in Business.

VI SEMESTER

MANAGEMENT ACCOUNTING

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

Note: Distribution of marks : Theory 40% and Problems 60%

BOOKS FOR REFERENCE

1. **Dr. S.N. Maheswari**. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

BUSINESS ENVIRONMENT

UNIT -I

The concept of Business Environment - its nature and significance - Brief overview of political - Cultural - legal - economic and social environments and their impact on business and strategic decisions.

UNIT-II

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business.

UNIT -III

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and commUNITies - joint family systems - linguistic and religious groups - Types of social organization - social responsibilities of business.

UNIT -IV

Economic Environment - Economic systems and their impact of business - Macro Economic parameters like GDP -growth rate population - Urbanization - Fiscal deficit - Plan investment - per capita income and their impact on business decisions - Five Year Planning.

UNIT -V

Financial Environment - Financial system - Commercial Banks - Financial Institutions - RBI Stock Exchange - IDBI - Non-Banking Financial Companies (NBFCs).

BOOKS FOR REFERENCE

1. Sankaran.S. - Business Environment
2. Francis Cherunilam - Business Environment
3. Aswathappa - Business Environment
4. Daasgupta & Sengupta - Government and Business in India.
5. Srinivasan.K. - Productivity and social Environment.

WORKING CAPITAL MANAGEMENT

UNIT I

Working Capital Management – Theories and approaches

UNIT II

Financing of working capital – Money market instruments – Bank Finance- Assessment and Appraisal

UNIT III

Receivables Management – Cash Management – Inventory Management

UNIT IV

Instruments of international money market – Euro notes – MTNs and FRNs.

UNIT V

Working Capital Control and Banking policy – Committee recommendations on working capital

BOOKS FOR REFERENCE:

1. V.K.Bhalla, Working Capital Management, Text and Cases, sixth edition, Anmol publications
2. Prasanna Chandra, Financial Management, Theory and Practice, Tata McGraw Hill
3. Pandey, Financial Management, Vikas
4. Khan and Jain, Financial Management, Tata McGraw hill

E-COMMERCE

UNIT – I

Information technology and business - Internet: Evolution of the internet - How internet Works - World Wide Web - (WWW) - Web browsing - Internet addressing – Internet protocols - Internet business strategy - Business process Re-engineering - Internet - Extranet.

UNIT – II

Electronic Mail:- E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list - Advantages and disadvantages - E-Mail ethics. Electronic Data Interchange : Cost and benefits of EDI - Components of EDI system and cryptography.

UNIT - III

Electronic Commerce: Emergence of F-Commerce - Business models for ECommerce - E-Marketing - F-payment system - E-Customer Relationship management -E-Supply chain management - Cyber laws.

UNIT - IV

Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Information trends.

UNIT - V

Case Studies with reference to Business models and Internet applications.

BOOKS FOR REFERENCE

1. E - Commerce - A Managerial Perspective - P.T.Joseph.
- 2 Designing systems for Internet Commerce - G.Winfield Treese & Lawrence C.Stewart.
3. F - Business - Roadmap for success - Dr. Ravi Kalakota & Marcia Robinson.
4. Fundamentals of Information technology - Alexis Leon & Mathews Leon.
5. F-Commerce - The Cutting edge of business - Kamalesh K.Bajaj Debjani Nag.
6. Internet for Everyone - Alexis Leon & Mathews Leon
7. E - Commerce - Bhushan Dewan.
8. Internet in a Nutshell - Alexis Leon & Mathews Leon.

ELECTIVE – I	A	INSURANCE
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UNIT I

Growth & Development of Indian Insurance Industry - Regulations of Insurance Business and The Emerging Scenario

UNIT II

Introduction to Life & General Insurance - Life Insurance: Features of Life Insurance - Essentials of Life Insurance Contract - Kinds of Insurance Policies - Premium determination - Life Policy Conditions

UNIT III

Fire Insurance: Fire Insurance Contracts – Fire Insurance Coverage — Policies for stocks — Rate Fixation in Fire Insurance – Settlement of Claims.

UNIT IV

Marine Insurance: Marine Insurance Contract — Types of Marine Insurance— Marine Cargo Losses and Frauds—Settlement of claims.

UNIT V

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.

BOOKS FOR REFERENCE:

1. Dr. P.K.Gupta: Fundamentals of Insurance, 1st edition, Himalaya Publishing House.
3. C.Gopala Krishnan : Insurance Principles & Practice, Sterling Publishers Pvt. Ltd.,New Delhi.
- 4.. George G. R. Lucas, Ralph H.Wherry : INSURANCE, Principles and Coverages, U.S.A.
5. Prof. K.S. N.Murthy ad K.V.S. Sarma: Modern Law of Insurance In India, N.M.Tripathi Pvt. Ltd., Bombay.
6. P.S.Palande, R.S. Shah, M.L.Lunawat: Insurance In India, Sage Publications, New Delhi.

ELECTIVE – I	B	BRAND MANAGEMENT
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UNIT I

Introduction- Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brands –functions of a brand .

UNIT II

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

UNIT III

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – role of brand manager – Relationship with manufacturing – Marketing Finance.

UNIT IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through Acquisition takes over and merger –Co-branding.

UNIT V

Brand Strategies: Designing and implementing branding strategies.

BOOKS FOR REFERENCE

1. Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2. Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
3. Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
4. Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
5. S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi,2002.
6. Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

ELECTIVE – I	C	INDIRECT TAXES
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UNIT- I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labelling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration.

UNIT-III

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features.

UNIT-IV

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

UNIT-V

Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration
- Security from dealer-registration procedure.

Books for Reference:

1. **V.S.Datey**, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
2. **Balachandran**, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
3. **R.L.Gupta V.K.Gupta**, “Indirect Tax”

ELECTIVE – II	A	FINANCIAL SERVICES
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UNIT I

Financial Services – Meaning – Scope – Causes for Financial Innovation – New Financial Products and Services – Players in Financial Service Sector – Challenges facing the Financial Service Sector

UNIT II

Capital Market – Primary Market – Functions – Secondary Market – Functions – Listing of Securities – Advantages of Listing

UNIT III

SEBI – Functions – Powers – Guidelines – Foreign Institutional Investors (FIIs) – Bonus Issue – Rights Issues – Debentures – Underwriters – Book Building - Credit Rating – Meaning – Functions – Benefits

UNIT IV

Mutual Funds – Introduction – Meaning and Definitions – Types – Selection of a Fund – Mutual Funds in India – Reasons for Slow Growth . Merchant Banking – Definition – Origin – Meaning – Function – Services of Merchant Banks

UNIT V

Factoring – Introduction – Meaning – Definition – Functions – Types – Benefits – Factoring in India. Venture Capital – Introduction – Meaning – Features – Importance – Venture Capital in India

BOOKS FOR REFERENCE

1. M.Y.Khan, Financial Services, Edition, Tata McGraw Hill
2. Nalini Prava Tripathy, Financial Services, Prentice Hall of India

ELECTIVE – II	B	ORGANISATIONAL BEHAVIOUR
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UNIT I

Organisational Behaviour : History - evolution, Challenges & opportunities, contributing disciplines, management functions and relevance to Organisation Behaviour. Organizational Behaviour responses to Global and Cultural diversity.

UNIT II

Perception - Process, Selection, Organisation Errors, Managerial implications of perception. Learning - classical, operant and social cognitive approaches. Implications of learning on managerial performance.

UNIT III

Stress - Nature, sources, Effects, influence of personality, managing stress-Conflict - Management, Levels, Sources, bases, conflict resolution strategies, negotiation. Foundations of group behaviour : team decision making. Issues in Managing teams.

UNIT IV

Organisational change - Managing planned change. Resistance to change - Approaches to managing organisational change - Organisational Development - values - interventions, change management.

UNIT V

Organisational culture - Dynamics, role and types of culture and corporate culture.

BOOKS FOR REFERENCE

1. Robbins.S.P., Fundamentals of Management, Pearson, 2003.
2. Robbins.S. Organisational Behaviour, X edn., Prentice-Hall, India.
3. Umasekaran, Organisational Behaviour.

ELECTIVE – II	C	INDUSTRIAL LAW
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Unit I

Factories Act, 1948

Unit II

Workmens compensation Act, 1923

Unit III

The Payment of Bonus Act, 1965

Unit IV

The Employees Provident Fund and Miscellaneous Provisions Act, 1952

Unit V

The Payment of Gratuity Act, 1972

BOOKS FOR REFERENCE

1. A textbook of Mercantile Law , P.P.S. Gonga , S.Chand 2008
2. Business and Corporate Law, C.C.Bansal , Excel Books 2007
3. Mercantile Law , M.C.Kuchhal , Vikas publishing house 6th edition
4. Elements of Industrial Law , N.D.Kapoor, Sultan Chand & sons

ELECTIVE – III	A	INDIAN CAPITAL MARKET AND FINANCIAL SYSTEM
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UNIT I

Indian financial system – Structure and constituents of Indian financial system. Financial institutions – Financial markets – Financial instruments and Services - Financial System and economic development.

UNIT II

Industrial Securities Market – Organization and Structure of Stock exchanges, Membership – Listing, Trading and Settlement – ordinary shares, preference shares and Bonds.

UNIT III

New issue Market – Issue Mechanism – IPO, Rights issue, private placement – processes of Book – Building – Issue of Bonus Shares – Stock Options - functions of new issue market - Overview of Bond market in India.

UNIT IV

Merchant Bankers and new issue market, Lead managers, underwriters, Bankers to an issue – Registrars and Share Transfer Agents _ Brokers to the issue – Debenture Trustees Their role and functions in new issue market - SEBI Guidelines.

UNIT V

Market for Futures, Options and other financial derivatives – Swaps ,Warrants and Convertibles. Recent trends in derivative markets in India.

BOOKS FOR REFERENCE

1. M.Y.Khan: Indian Financial System, Fifth edition, Tata McGraw Hill.
2. L.M.Bhole: Financial Institutions and Markets, Fourth edition, Tata McGraw Hill
3. P.N.Varshney, D.K. Mittal: Indian Financial System, Fifth edition, Sultan Chand and sons.
4. H.R.Machiraju: Indian Financial System, Vikas Publishing House.

ELECTIVE – III	B	BUSINESS FINANCE
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UNIT – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance
Traditional and Modern Concepts – Contents of Modern Finance Functions.

UNIT – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance –
Fundamentals.

UNIT – III

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over
Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock –
Watered Stock Vs. Over Capitalisation.

UNIT – IV

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of
Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

UNIT – V

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and
Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning –
Features – Forms – Merits and Demerits.

BOOKS FOR REFERENCE

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management – Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain
