

BHARATHIAR UNIVERSITY: COIMBATORE-641 046

B.Com. - Accounting and Finance

(For the students admitted from the academic year 2016-17 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Ins. Hrs/week	Examinations			Total	Credits
				Dur.Hr	CIA	Marks		
SEMESTER –I								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		5	3	25	75	100	4
III	Core II–Business Organization & Office Management		5	3	25	75	100	4
III	Allied Paper I – Agricultural Economics of India		6	3	25	75	100	4
IV	Environmental Studies #		2	3	-	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		5	3	25	75	100	4
III	Core IV – Principles of Marketing		5	3	25	75	100	4
III	Allied Paper II – Economic Analysis		6	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER –III								
III	Core V – Higher Financial Accounting		7	3	25	75	100	4
III	Core VI – Fundamentals of Investment		6	3	25	75	100	4
III	Core VII – Principles of Management		6	3	25	75	100	4
III	Allied : III - Mathematics for Business		6	3	25	75	100	4
IV	Skill based Subject -1 : Business Application Software-I		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil # (or)Non-Major Elective–I Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50	50	50	2
SEMESTER –IV								
III	Core VIII – Accounting for Corporate		5	3	25	75	100	4
III	Core IX – Computer Applications in Business		4	3	25	75	100	4
III	Core X – Business Law		4	3	25	75	100	4
III	Core XI – Executive Business Communication		3	3	20	55	75	3
III	Core XII – Banking Theory		3	3	20	55	75	3
III	Allied : IV: Statistics for Business		6	3	25	75	100	4

IV	Skill based Subject-2 : Computer Application Practical-I	3	3	30	45	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #	2	3	50		50	2
SEMESTER –V							
III	Core XIII –Accounting for Public sector	6	3	25	75	100	4
III	Core XIV – Banking Law and Practices	5	3	25	75	100	4
III	Core XV – Cost Accounting	5	3	25	75	100	4
III	Core XVI – Income Tax Law and Practice	6	3	25	75	100	4
III	Elective –I :	5	3	25	75	100	4
IV	Skill based Subject-3 : Business Application Software-II	3	3	20	55	75	3
SEMESTER –VI							
III	Core XVII – Management Accounting	6	3	25	75	100	4
III	Core XVIII - Principles of Auditing	5	3	25	75	100	4
III	Core XIX - Indirect Tax	6	3	25	75	100	4
III	Elective –II :	5	3	25	75	100	4
III	Elective–III :	5	3	25	75	100	4
IV	Skill based Subject-4 :Computer Application Practical-II	3	3	30	45	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 as electives)		
Elective – I	A	Business Finance
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Entrepreneurial Development
	B	Supply Chain Management
	C	Principles of Web Designing
Elective - III	A	Financial Markets and Institutions
	B	Insurance Legistive Framwork
	C	Project Work

SEMESTER -1

PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood Concepts and conventions of Accounting. Basic Accounting framework

UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note : Distribution of Marks between problems and theory shall be 80% and 20%.

BOOKS FOR REFERENCE

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Goal: To enable the students to learn principles and concepts of Business.

Objective: On successful completion of this course, the student should have understood Nature and types of business organizations. Process of decision-making.

UNIT – I

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

UNIT – II

Location of Business – Factors influencing location , localization of industries – Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT – III

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares- Trade Association-Chamber of Commerce.

UNIT – IV

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

BOOKS FOR REFERENCE

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & 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
6. J.C.Deneyer - *Office Management*
7. Chatterjee – *Modern Business*

AGRICULTURAL ECONOMY OF INDIA

UNIT I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Rural poverty. Agriculture : Special Features and – Place of Agriculture in Indian Economy – Causes of Backwardness – Measures for the Development of Agriculture – Progress of Agriculture during the plan period.

UNIT II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning

– Wages and Income – measures to improve the conditions of labour – Green Revolutions – Effects – Mechanisation – Problems and Prospects.

UNIT III

Agricultural Marketing and Pricing : Causes and Consequences of Defective Agricultural Marketing System – Measures to improve marketing system – Agricultural Prices – Importance of Price Stability – Causes and consequences of Price fluctuations – Agricultural Price commission – minimum Prices for Agricultural goods – Procurement policy.

UNIT IV

Land Tenure system in India – Need for land Reform- abolition of intermediaries – Tenancy Legislation – Land ceiling – Land Reforms and land Tenure : Meaning of Land Tenure – Types – Abolition of intermediaries – Effects Measures to ensure security of Tenure – Importance of Land Reforms – Various Measures.

UNIT V

Agricultural Finance : Causes and Consequences of rural indebtedness – Measures to remove rural indebtedness – Agricultural Finance – Need – Types – Role of Co-operative banks and Commercial Banks – Agricultural Refinance – Corporation and NABARD

BOOKS FOR REFERENCE

1. Indian Agriculture : Problems,
Progress and Prospects - Sankaran S
2. Indian Economy - Ruddar Dutt and Sundaram
3. The Indian Economy - Dhingra
4. Indian Economic Problems - Alak Ghosh

Semester II FINANCIAL ACCOUNTING

Goals: To provide basic knowledge in financial accounting concepts

Objectives: On successful completion of this course the student should have: Knowledge in the practical applications of accounting

UNIT I

Accounting for Depreciation –need for and significance of depreciation, methods of providing depreciation- Reserves and Provisions

UNIT II

Investment accounts – Royalty excluding Sublease

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 instalment systems including Hire Purchasing Trading account- Goods on sale or Return

BOOKS FOR REFERENCE

- | | |
|-------------------------|---------------------------|
| 1. Advanced Accountancy | - R.L.Gupta & M.Radhasamy |
| 2. Advanced Accountancy | - S.P.Jain & K.L.Narang |
| 3. Advanced Accountancy | - M.C.Shukla & T.S.Grewal |
| 4. Financial Accounting | - T.S.Reddy & A.Murthy |

PRINCIPLES OF MARKETING

UNIT I

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Te le marketing- Marketing Ethics - Career Opportunities in Marketing

UNIT II

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information

UNIT III

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

UNIT IV

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context

UNIT V

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities

BOOKS FOR REFERENCE

- | | |
|----------------------------|--|
| 1. Marketing Management | - Rajan Sexena |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong |
| 3. Marketing Management | - V.S. Ramasamy and Namakumari |
| 4. Marketing | - William G. Zikmund & Michael D'Amico |
| 5. Marketing | - R.S.N. Pillai & Bagavathi |

ECONOMIC ANALYSIS

UNIT I

SCOPE OF METHODOLOGY : Definition of Economics – Nature and Scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi... Marginal utility – Indifference curve – Approaches of Economic Analysis – Methodology of Economics maximisation and other objectives – Marshall's utility Analysis – Law of Diminishing Marginal Utility – Social Responsibilities.

UNIT II

THEORY OF CONSUMER BEHAVIOUR : Demand Analysis – Demand Schedule – Law of Demand – Demand Curves – Elasticity of Demand – Consumer's surplus – Analysis Schedule.

UNIT III

Production – Factors of Production – Law of diminishing Returns – Law of variable proportions – Returns to scale – scale of production – Law of supply – Cost and Revenue – concepts and Curves – THEORY OF PRODUCTION : Production Function – Factors of Production – Enterprise as a Factor.

UNIT IV

PRODUCT PRICING : Market Definition – Types – Equilibrium under perfect competition of Firm and Industry – Pricing – Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition – Pricing under Oligopoly.

UNIT V

FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

BOOKS FOR REFERENCE

1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

SEMESTER - III

HIGHER FINANCIAL ACCOUNTING

Subject Description : This course aims to enlighten the students on the Higher Financial Accounting procedures

Goals : To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects..

Unit - I

Introduction- Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

Unit - II

Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Instalments only.

Unit – III

Dissolution - Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - .Piecemeal Distribution - Proportionate Capital Method only.

Unit - IV

Insolvency of Individuals and Firms – Fire Claims : Normal Loss – Abnormal Loss.

Unit - V

Voyage Accounts - Human Resources Accounting and Inflation Accounting (Theory only).

NOTE: Distribution of Marks :Theory - 20% and Problems- 80%

Books for Reference:

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, NewDelhi.

2. **Reddy & Murthy**, “Financial Accounting”, Margham Publications, Chennai, 2004.
3. **Dr. M. A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.
4. **Gupta R.L. & Radhaswamy M.**, “Corporate Accounts”, Theory Method and Application -13th Revised Edition 2006, Sultan Chand & Co., New Delhi
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.

FUNDAMENTALS OF INVESTMENT

Subject Description : This course aims to throw light on the basics pertaining to investments and their significance.

Goals : To enable the students to understand the fundamentals of investments
Objectives : On successful completion of this course, the student should be well versed in fundamentals of investments in the business scenario.

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 Bonds, Equity Shares, Preference shares, 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 Cherunilam
2. Investment Management - Khan and Jain
3. Investment Management - Preeti Singh
4. Investment Management - V.K.Bhalla

PRINCIPLES OF MANAGEMENT

Subject Description : To enable the students to know the theories/concepts about management

Goals : To make the students to understand the elements of effective Management

Objectives : On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

Unit I

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit II

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit IV

Motivation – Need – Determinants of behaviour – Mas low's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit V

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

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

MATHEMATICS FOR BUSINESS

Subject Description : This course aims to expose the students on the Applications of Mathematical Techniques in Business

- Goals** : To enable the students to apply mathematical knowledge to solve business problems.
- Objectives** : On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

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 – Formulation – 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.

Skill Based Subject-1 : BUSINESS APPLICATION SOFTWARE - I

Subject Description : This course aims to expose the students on the Applications of Computer in Business

Goals : To enable the students to learn the concepts of MS-Office.

Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms-Word and Ms-Excel.

Unit – I

Microsoft Word: Basics - Creating Documents – Mouse, Keyboard Operations, Keys – Formatting Features – Menus, Commands, Toolbars and their Icons.

Unit – II

Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

Unit – III

Mail Merge - Creating the Main Document – Creating data source, Adding fields, removing fields – Merging Documents - Macros – Inserting Headers and Footer – Recording macros.

Unit –IV

Microsoft Excel: Introduction – Navigation, Selecting Cells, Entering and Editing Text, Entering Numbers and Formulas – Alignments – Menus, Commands, Toolbars and their Icons.

Unit – V

Spreadsheet Overview – Creating Worksheet - Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications

Books for Reference:

1. **Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd.
2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

SEMESTER - IV
ACCOUNTING FOR CORPORATE

- Subject Description :** This course aims to enlighten the students on the accounting procedures followed by the Companies.
- Goals :** To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.
- Objectives :** After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the corporate.

Unit - I

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II

Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.

Unit - III

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit - IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit - V

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

NOTE Distribution of Marks : Theory - 20% Problems - 80%

Books for Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**, ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M .A . Arulanandam, Dr. K. S. Raman** , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi. 2003.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

COMPUTER APPLICATIONS IN BUSINESS

Subject Description : This course is designed to project the utilization of Computers in the Modern Business World.

Goals : To enable the students to know the importance of Computer in Business

Objectives : After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life..

Unit I

Computer : Introduction – Meaning – Characteristics – Generations – Types of Digital Computer – Components of Computer – Input, Storage and Output Devices – Uses of Computers in Modern Business.

Unit II

Software: Meaning – Types of Software – Operating Systems: Meaning - Functions – Types - Programming Language – Compilers and Interpreters.

Unit III

Database Processing: Data Vs. Information – Database Management Systems: Meaning – Components – Uses – Limitations – Types.

Unit IV

Management Information System: Meaning – Characteristics - Functional Management Information Systems: Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.

Unit V

Networking – Meaning – Types - Internet : Meaning – Internet Basis - World Wide Web – Internet Access – Internet Addressing – Search Engines – Electronic Mail.

Books for Reference:

1. Fundamentals of Information Technology - Alexis Leon & Mathews Leon
2. Information Technology for Management - Henry C. Lucas
3. Computers and Commonsense - Roger Hunt and John Shellery
4. Management Information System - Dr. S.P. Rajagopalan

BUSINESS LAW

Subject Description : To enable the students to acquire knowledge of legal aspects of business.

Goals : To enlighten the students' knowledge on Business law

Objectives : After the successful completion of the course the student should have a through knowledge law of contract, law of sale of goods and law of agency

UNIT-I

LAW OF CONTRACT Contracts - Essentials of Contract - Agreements - Void - voidable and illegal contracts - Express and implied Contracts - Executed and Executory Contracts - Absolute and contingent contracts - Offer - Legal rules as to offer as to offer and lapse of offer - Acceptance - and rules as to acceptance - to create legal relation - Capacity of parties to create contract

UNIT-II

Consideration - Legal rules as to Consideration - Stranger to a Contract and exceptions - Contract without consideration - Consent - Coercion - undue influence – misrepresentation - fraud - mistake of law and mistake of fact. Legality of Object - Unlawful and illegal agreements - Effects of illegality - Wagering Agreements.

UNIT-III

Agreement opposed to public policy - Agreements in Restraint of trade - Exceptions – void agreements - Restitution - Quasi-contracts - Discharge of contract - Breach of contract - Remedies for breach of Contract. Formation of contract of sale - Sale and agreement to sell – Hire purchase agreement - Sale and bailment.

UNIT-IV

Capacity to buy and sell - Subject matter of contract of sale - Effect of destruction of goods - Documents of title to goods - conditions and warranties - Rules of Caveat - Emptor - Exceptions - Transfer of property - Goods sent on approval - FOB, CIF, FOR and Ex-ship contracts of sale - Sale by non - owners - right of lien - termination of lien - right of resale - right of stoppage in transit - Unpaid Vendor's rights.

UNIT-V

Creation of agency - Classification of agents - relations of principal and agent - delegation of authority - relation of principal with third parties - personal liability of agent - Termination of agency.

Books for reference:

M.C.Shukla - A Manual of Mercantile Law
Venkatesan - Hand Book of Mercantile Law
N.D.Kapoor----Elements of Mercantile Law

EXECUTIVE BUSINESS COMMUNICATION

Subject Description : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

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

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

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

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

Books for Reference:

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Ch and & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

BANKING THEORY

Subject Description : This course enables the learners to update with the Modern banking practices

Goals : To develop the knowledge in the field of banking.

Objectives : After the successful completion of the course the student will be able to know the functions of banks .

UNIT I Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks.

UNIT II Recent Trends in Indian Banking – Automated teller Machines – Merchant Banking – Mutual Fund – Factoring Services – Customer Services – Credit Cards – E-banking – Privatization of commercial banks – Place of Private Sector Banks in India.

UNIT III Central Banks – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks.

UNIT IV Indian Money Market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Markets.

UNIT V State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI.

Books for Reference:

- | | |
|----------------------------------|----------------------------------|
| 01. Banking of India | - Panandigar.S.J |
| 02. A Text book of Banking | - Radhasamy M & Vasudevan S.V. |
| 03. A Text book of Banking | - Maheswari S.N. |
| 04. Indian Banking | - Natarajan. S & Parameswaran R. |
| 05 Banking and Financial Systems | - Santhanam . |

STATISTICS FOR BUSINESS

PART – III : Group B : Allied Paper

Subject : This course introduces the concepts, methods and the application of

Description : Statistical Tools that are essential for commerce, economics and industry

Goal: To enable the students to learn the Statistical methods and their applications in Commerce

Objective : On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

UNIT I :

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT III :

Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT V :

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

Books Recommended:

1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
5. Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden

Skill Based Subject-2 : COMPUTER APPLICATIONS PRACTICAL-I

MSWORD AND MS EXCEL

Subject Description : This course aims to expose the students on the Practical Applications of Computer in Business

Goals : To enable the students to Work with MS-Office.

Objectives : On successful completion of this course, the student should be able to work efficiently in Ms-Word and Ms-Excel.

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.

SEMESTER - V

ACCOUNTING FOR PUBLIC SECTOR

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

Goals : To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Advanced Accounting Practice prevailing in the public sector.

UNIT-I

Accounting for Mergers and Amalgamation – Absorption and External Reconstruction

UNIT-II

Holding Company Accounts - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNIT-III

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted - Classification of Advances - Classification of Investments.

UNIT-IV

Insurance Company accounts: General Insurance and Life Insurance - Under IRDA 2000

UNIT-V

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals - Accounting Standards – Financial Reporting Practice (Theoretical Aspects)

NOTE Distribution of Marks : Theory - 20% Problems - 80%

Books for Reference:

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**, ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M .A . Arulanandam, Dr. K. S. Raman** , “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi. 2003 .
4. **Gupta R.L. & Radhaswamy M.**, ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.

BANKING LAW AND PRACTICES

Subject Description : This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

Goals : To enlighten the students' knowledge on Banking Regulation Acts.

Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking System and Acts pertaining to it.

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

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

Unit – IV

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.

Unit – V

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill
Traveling cheque, credit card, Teller system.

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

COST ACCOUNTING

Subject Description : This course aims to enlighten the students on the various methods of costing adopted in practice.

Goals : To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

Objectives : After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost

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 40% and Problems 60%

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.K.Saxena & C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelh i 2005.

INCOME TAX LAW AND PRACTICE

Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.
Goals : To familiarize the students with recent amendments in Income-tax.
Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

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

Skill Based Subject-3 : BUSINESS APPLICATION SOFTWARE - II

Subject Description : This course aims to expose the students on the Applications of Computer in Business
Goals : To enable the students to learn the concepts of MS-Office.
Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms-PowerPoint and Ms-Access.

Unit – I

Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.

Unit – II

Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.

Unit – III

Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.

Unit –IV

Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.

Unit – V

Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing Information between Applications.

Books for Reference:

1. **Sanjay Saxena** , “MS-Office 2000”, Vikas Publishing House Private Ltd. 2. **Timothy J.O’Leary and Lindai O’Leary** , “ MS-Office “, IRWIN/McGraw Hill.

SEMESTER - VI MANAGEMENT ACCOUNTING

Subject Description : This course aims to develop an understanding of the conceptual framework of Management Accounting

Goals : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

Objectives : After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

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.

PRINCIPLES OF AUDITING

Subject Description : This course aims to create interest in the minds of students towards Auditing Profession.

Goals : To familiarize the students with the Principles of Auditing.

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

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

Unit – II

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 – III

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 – IV

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 - V

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

INDIRECT TAX

Subject Description : This course aims to provide knowledge on the Indirect Tax.

Goals : To familiarize the students with the major in.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

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 Rate d 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”

**Skill Based Subject-4 : COMPUTER APPLICATIONS PRACTICAL –II
MS POWERPOINT, MS ACCESS AND TALLY 9.2**

Subject Description : This course aims to expose the students on the practical applications of computer in business

Goals : To enable the students to Work with MS-Office and Tally.

Objectives : On successful completion of this course, the student should be able to work efficiently in Ms-PowerPoint, Ms-Access and Tally.

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.

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. Bank Reconciliation Statement
9. Accounting and Inventory Information's
10. Bill wise Statements.

Elective – I	A-	BUSINESS FINANCE
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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

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

Elective – I	B	BRAND MANAGEMENT
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Objective

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

Unit I

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

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 – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

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:

- 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	- FUNDAMENTALS OF INSURANCE
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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:

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.

Elective – II A - ENTREPRENEURIAL DEVELOPMENT

Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship

Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

Elective – II -- B + 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

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV

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

Unit V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Reference Books:

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
- 3.R.B. Handfield and E.L. Nochols, Introduction to Supply Chain Management. Prentice Hall, 1999.
- 4.Sunil Chopra and Peter Meindel. Supply Chain Management: Strategy, Planning, and Operation, Prentice Hall of India, 2002.

Elective – II C - PRINCIPLES OF WEB DESIGNING

Objective

To impart the conceptual knowledge in creating a web page

Unit I

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

Unit II

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary

Unit III

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

Unit IV

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

Unit V

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

Text Books

1. Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)
2. PERL & CGI by Elizabeth Castro (Pearson Education)
3. Principles of Web Designing by Xavier
4. Principles of Web Designing by Joel Sklar
5. HTML: A Beginner's Guide, Second Edition by Wendy Willard

Elective – III	A	FINANCIAL MARKETS
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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

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

Books for Reference:

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|---|----------------------|
| 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 |
| 6. Principles of Financial Management | - S.N. Maheshwari |
| 7. Financial Management Theory and Practice | - Prasanna Chandra |

Elective – III	B- INSURANCE LEGISLATIVE FRAMEWORK
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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

Elective – III	C -	PROJECT WORK
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- 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:

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

25 Marks

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)

75 Marks
