## SCHEME OF EXAMINATION – CBCS Pattern

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<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
<th>Ins. hrs / week</th>
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<td>English-I</td>
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<td>III</td>
<td>Core I – Management Process</td>
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<td>III</td>
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<td>SEMESTER –II</td>
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<td>Core III – Industrial Psychology</td>
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<td>Core IV – Economics for Executives</td>
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<td>IV</td>
<td>Value Education – Human Rights #</td>
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<td>SEMESTER –III</td>
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<td>Core VI – Fundamentals of I.T.</td>
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<td>III</td>
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<td>Skill based Subject 1 (Diploma)</td>
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<td>Paper-I – Retail Environment</td>
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<td>IV</td>
<td>Tamil @/Advanced Tamil # (or)Non-major elective-I : Yoga for Human Excellence # / Women’s Rights #</td>
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<td>SEMESTER –IV</td>
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<td>Core X – Insurance Marketing</td>
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<td>III</td>
<td>Core XI – PC Software - MS Office &amp; Tally – Theory</td>
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<td>III</td>
<td>Core XII – PC Software - MS Office &amp; Tally – Practical</td>
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<td>Skill based Subject 2 (Diploma)</td>
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<td>Paper-II – Consumer Behaviour</td>
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<td>IV</td>
<td>Tamil @ / Advanced Tamil # (or)Non-major elective -II : General Awareness #</td>
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## List of Elective papers (*Colleges can choose any one of the paper as electives*)

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<thead>
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<th>A</th>
<th>Research Methods for Management</th>
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<td>B</td>
<td>HRD (Human Resource Development)</td>
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<tr>
<th>Elective - III</th>
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<td>B</td>
<td>Global Business Management</td>
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<td>C</td>
<td>Project Work</td>
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@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations.
SEMESTER - I

MANAGEMENT PROCESS

**Goal:** To enable the students to learn principles, concepts and functions of management.

**Objective:** On successful completion of this course, the students should have understood
- The nature and types of business organizations
- Principles & functions of Management
- Process of decision making
- Modern trends in management process.

**UNIT -I**


**UNIT –II**


**UNIT –III**


**UNIT -IV**


**UNIT - V**


**REFERENCE BOOKS**

1. Business Organisation - Bhushan Y.K.
2. Principles of Management – L.M. Prasad
3. Business Management – Dinkar Pagare
4. Principles of Business organisation and Management – P.N. REDDY
FINANCIAL ACCOUNTING

Goal: To enable the students to acquire knowledge of Accounting principles and practice

Objective: On successful completion of this course, the students should have understood
✓ The basic accounting concepts
✓ Double entry book keeping system and various books of accounts
✓ Preparation of final accounts, etc.

UNIT - I

UNIT - II

UNIT - III
Manufacturing - Trading - Profit & Loss Account - Balance sheet. – Problems with simple adjustments.

UNIT - IV
Accounting for non-trading institutions-Income & Expenditure Account- Receipts and Payment Accounts and Balance sheet - Accounting for depreciation – methods of depreciation – problems (straight line method and written down value method only)

UNIT - V
Preparation of accounts from incomplete records.

(Theory and problems may be in the ratio of 20% and 80% respectively)

REFERENCE BOOKS

1. Grewal, T.S. : Double Entry Book Keeping
2. Jain and Narang : Advanced Accountancy
3. Shukla and Grewal : Advanced Accountancy
4. Gupta and Radhaswamy : Advanced Accountancy
5. Gupta R.L. : Advanced Accountancy
MATHEMATICS FOR MANAGEMENT- I

Goal: To enable the students to acquire knowledge of mathematics & statistics and their use in business decision making.

Objective: On successful completion of this course, the students should have understood
✓ Set operations, matrix and Mathematics of Finance
✓ Statistical tools and their applications

UNIT - I
Sets and set operation - Venn Diagrams - Elements of Co-ordinate system. Matrices, Fundamental ideas about matrices and their operational rules – Matrix multiplication - Inversion of square matrices of not more than 3rd order- solving system of simultaneous liner equations.

UNIT-II
Mathematics of Finance and series simple and compound interest - Arithmetic progression - Geometric progression (Simple problems only).

UNIT-III
Meaning and Definitions of Statistics - Scope and Limitations. Statistical enquiries - Scope of the problem - Methods to be employed types of enquiries - Presentation of data by Diagrammatic and Graphical Method - Formation of Frequency Distribution.

UNIT-IV
Measures of Central tendency - Arithmetic Mean, Median, Mode, Geometric and Harmonic mean, Measures of variation and standard, mean and quartile deviations - Skewness and Kurtoses Lorenx curve, Simple Correlation - Scatter diagram - Karl Pearson’s Co-efficient of correlation – Rank correlation - Regression lines.

UNIT-V
Analysis of Time Series: Methods of Measuring - Trend and Seasonal variations - Index number - Unweighted indices - Consumers price and cost of living indices.

* Questions in theory and problems carry 30% and 70% marks respectively

REFERENCE BOOKS
1. Sundaresan and Jayaseelan - An Introduction to Business Mathematics and Statistical Methods
2. Gupta S.P. - Statistical Methods
3. Navaneethan P. - Business Mathematics
4. Statistics - R.S.N. Pillai, Mrs. Bhagavathi
5. P.R. Vittal - Business Mathematics and Statistics
INDUSTRIAL PSYCHOLOGY

Goal: To enable the students to acquire knowledge of organisational behaviour

Objective: On successful completion of this course, the students should have understood
Personality, Perception, Motivation, Job-satisfaction, morale, Group dynamics,
Leadership traits, Counselling and guidance, etc.

UNIT - I
Importance and scope of organisational psychology – Individual differences -
Intelligence tests - Measurement of intelligence - Personality tests - nature, types and uses.

UNIT - II
Perception - Factors affecting perception - Motivation - theories - financial and
non-financial motivation - techniques of motivation - Transactional Analysis - Brain storming.

UNIT - III
Job satisfaction - meaning - factors - theories - Management of job satisfaction -
Morale - importance - Employee attitude and behaviour and their significance to
employee productivity - job enrichment - job enlargement.

UNIT – IV
Hawthorne Experiment - importance - Group Dynamics - Cohesiveness – Co-
operation - competition - conflict - Types of Conflict – Resolution of conflict -
Sociometry - Group norms - Role - Status – supervision style - Training for
supervisions.

UNIT - V
Leadership - types - theories – Trait, Managerial Grid, Fiedder’s contingency -
Organisational climate - organisational effectiveness – organisational development -
counselling and guidance - Importance of counsellor - types of counselling - merits of
counselling.

REFERENCE BOOKS
1. Keith Davis - Human Behaviour at Work
2. Ghos - Industrial Psychology
3. Fred Luthans - Organisational Behaviour
4. L.M. Prasad - Organisational Behaviour
5. Hippo - Organisational Behaviour
ECONOMICS FOR EXECUTIVES

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

Objective: On successful completion of this course, the students should have understood
- The objectives of business firms
- Factors of production and BEP Analysis
- Types of competitions and price administration
- Government measures to control monopoly

UNIT - I

Objectives of business firms - Profit Maximisation - Social responsibilities - Demand analysis - Law of Demand - Elasticity of demand.

UNIT - II

Production function - Factors of production - Laws of diminishing returns and Law of variable proportions - Economics of Scale – Cost and Revenue Curves - Break - even- point analysis.

UNIT - III

Market structure and prices - Pricing under perfect Competition - Pricing under Monopoly - Price discrimination - Pricing under Monopolistic competition - Oligopoly.

UNIT - IV

Pricing under factors of production; wages - Marginal productivity theory - Interest - Keynes's Liquidity preference theory – Theories of Profit - Dynamic theory of Profit - Risk Theory - Uncertainty theory.

UNIT - V


REFERENCE BOOKS
1. Sankaran - Business Economics
2. Markar Et al - Business Economics
MATHEMATICS FOR MANAGEMENT- II

Goal: To enable the students to learn the techniques of Operation Research and their applications in business management.

Objective: On successful completion of this course, the students should have understood
✓ Operations Research models
✓ Game theory, Queuing theory, PERT, CPM, etc.

UNIT - I

Introduction to Operations Research - Meaning - Scope – Models - Limitation. Linear Programming - Formulation – Application in Management decision making (Graphical method only)

UNIT - II

Transportation (Non- degenerate only) - Assignment problems - Simple Problems only

UNIT - III

Game Theory:- Queuing theory - Graphical Solution – mx2 and 2xn type. Solving game by Dominance property - fundamentals - Simple problems only. Replacement problem – Replacement of equipment that detoriates gradually (value of money does not change with time)

UNIT - IV


UNIT - V

PERT - Time scale analysis - critical path - probability of completion of project - Advantages and Limitations.

Note: Theory and problem shall be distributed at 20% and 80% respectively.

REFERENCE BOOKS
2. P.R. Vittal - Operations Research
III - SEMESTER

BASICS OF INVESTMENT

Unit – I : Investment: Objectives and Risks

Introduction; investment; speculation; Gambling; Investment / speculation / Gambling; Increasing Popularity of Investment; Features of an Investment Programme; Risks of Investment; Finance vs. Investment: interacting Decision Element.

Unit – II : The Stock Markets in India

Introduction, Nature and Function of Stock exchange; the Indian stock markets; Early History and Development; Organisation of Indian Stock Exchanges; Membership.

Unit – III : Statutory regulation of stock exchanges

Statutory regulation of Stock Exchanges; Over the counter Exchange of India (OTCEI); National Stock Exchange of India; Automation of Stock Exchanges Secondary Market Developments.

Unit – IV : New Issue Market

Introduction; Functions; Origination, underwriting, Distribution; Role of the New Issue Market; Disinvestment by Public sector Enterprises.

Unit – V : Listing of Securities

Introduction; Advantages of Listing; Listing: Is it a Legal Requirement?; General Requirements for Listing.

BOOKS REFERENCES:

V.K. BHALLA, Investment Management.
III - SEMESTER

FUNDAMENTALS OF INFORMATION TECHNOLOGY

Unit I : Introduction


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


Electronic Mail: Introduction – E.Mail-basis – Advantages creating e-mail id.

Text Books:
1. Fundamental of Information Technology Alexis leon, Mathews

Reference Books :
1. C.S.V. Murthi, Information Technology
BUSINESS LAW

Goal: To enable the students to acquire knowledge of legal aspects of business

Objective: On successful completion of this course, the students should have understood
✓ Law of contract, Law of sale of goods
✓ Law of Agency, Negotiable Instruments Act,…..

UNIT - I LAW OF CONTRACT

UNIT II

UNIT - III LAW OF SALE OF GOODS

UNIT - IV
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.

UNIT V

REFERENCE
1. N.D. Kapoor - Elements of Mercantile Law
2. Shukla M.C. - A Manual of Mercantile Law
3. Venkatesan - Hand Book of Mercantile Law
4. Pandia R. H. - Mercantile La
5. K.P.Kandasami - Banking Law & Practice
TAXATION – LAW AND PRACTICE

Goal: To enable the students to acquire knowledge of principles of Taxation

Objective: On successful completion of this course, the students should have understood
✓ Principles of Direct and Indirect Taxes
✓ Calculation of Tax, Tax Authorities, Procedures,…

UNIT – I

General Principles of Taxation, Distinction between direct and Indirect taxes, tax evasion – avoidance – causes - remedies.

UNIT – II


UNIT – III

Computation of income under profits and gains of business - profession - capital gains – income from other sources - Deductions in the computation of total income - income tax Authorities and their power.(problems be included).

UNIT – IV

Indirect taxes – selected provisions of VAT– with regard to registration of dealers - procedure and effects of registration -mode of charging VAT – exemption from VAT – authorities and their powers.

UNIT – V

Role of Excise duties in the total revenue – objectives of excise duty in the total revenue – objectives of excise duty – exempted form duty – customs duties – Levy of import and export duty – distinction between advalorum and specific duties – exemption

Note: Theory and problems shall be distributed at 60% & 40% respectively.

BOOKS RECOMMENDED
1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrothra - Income Tax Law & Practice
3. Gour & Narang - Income Tax Law & Practice
4. Dingare pagare - Income Tax Law & Practice
5. Dingare Pagare - Business Taxation
6. Balasubramanian - Business Taxation
III - SEMESTER
DIPLOMA IN RETAIL MANAGEMENT PAPER – I
RETAIL ENVIRONMENT

Subject Description: This course presents the basics of retailing, trends in retailing, evolution of retailing and global retail markets.

Goals: To enable the students to learn the basics in retailing, evolution and trends in retailing.

Objectives: On successful completion of the course the students should have: understood the features of retailing learnt the theories of retail development learnt retail development in India and global retail markets

Contents:
UNIT I
Retail: Meaning — Functions and special characteristics of a Retailer — Reasons for studying. Retailing — Marketing-Retailer Equation — Marketing concepts applied to retailing — Retailing as a career — Trends in Retailing.

UNIT II
Retail Model and Theories of Retail Development — Life cycle and phase in growth of retail markets — Business models in retail — other Retail models.

UNIT III
Strategic Planning in Retailing: Situation Analysis — Objectives — Need for identifying consumer needs — Overall strategy, feedback and control — consumer decision-making process.

UNIT IV
Retail in India: Evolution and Size of retail in India — Drivers of retail change in India — Foreign Direct Investment in retail — Challenges to retail developments in India.

UNIT V
Global retail markets: Strategic planning process for global retailing — Challenges facing global retailers — Challenges and Threats in global retailing — Factors affecting the success of a global retailing strategy

REFERENCE BOOKS:

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FOREIGN EXCHANGE

UNIT – I

UNIT - II

UNIT – III
Export Financing : Packing Credit Advances, Advances against duty drawback, Other services to exporters – post – shipment finance : Purchase/Negotiation of exporters – post – shipment finance : Purchase/Negotiation of export bills, scrutiny of bills drawn under letter of credit, collection of export bills, advance against bills under collection and consignment exports.

UNIT - IV
Export – Import Bank of India : Lending to Indian exporters, Lending to foreign governments and companies, loans to commercial banks in India, Non – lending services and Forfeiting. Export Credit Guarantee Corporation of India Limited : Standard policies, Specific policies and guarantee to banks.

UNIT - V

BOOKS RECOMMENDED

- Francis - International Trade and Export Management.
- C.Jeevanandam - Foreign exchange – Practice, concepts and control.
- S.K.Verghese - Financing Foreign Trade.
IV - SEMESTER
INVESTMENT COMPANIES AND INTERMEDIARIES

Unit – I  : The Brokerage Business

Introduction; Functions of a Brokerage Firm; Brokerage Information; Functional Specialisation of Members; Selecting a Broker and a Brokerage Firm; Execution of Order; Types of Transactions in a Stock Exchange; Mechanics of Share Trading; Features of Share Trading; Carry Forward Facility and the Theory of Badla.

Unit – II  : Investment Companies

Introduction; Investment Company – The Concept; Types of Investment Companies; SEBI Guidelines for Mutual Fund authorization; RBI Guidelines on Mutual Funds; Mutual Funds 2000; Mutual Fund Operations in India; Money Market Mutual Funds; Computation of Net Asset Value (NAV).

Unit – III  : Market Indexes

Introduction; Methods of Stock Indexes; Leading Stock Price Indexes; Bombay Stock Exchange Sensitive Index of Equity Prices.

Unit – IV  : Method of Compilation

Method of Compilation; Bombay Stock Exchange; National Index of Equity prices; RBI Index of Security Prices; Other indexes of Security Prices.

Unit – V  : Human Factor in Stock Markets

Introduction, Pyramids and Ponzi Schemes; Blind Faith and High Hopes; Speculative Bubbles; Stock-Market Bubbles; The Great Crash; Oct’87 Stock Market Crash and its Aftermath; The Scam.

BOOKS RECOMMENDED

❖ Dr. Preethi Singh – Investment Management
UNIT-I: Introduction to Insurance


UNIT-II : Marketing of Insurance.


Proprietary companies- Mutual Companies- Classification – Self Insurance – Advantages and Disadvantages- Organizational Structure of Insurance companies – Re-Insurance- International Insurance Market.

UNIT-IV : Users of Insurance Services.

Users of Insurance Services -Behavioral profile of users – Marker segmentation of Insurance – Significance – Marketing Information system for Insurance organization.

UNIT-V: Insurance Product


Reference :

IV-Semester

PC SOFTWARE (MS OFFICE)

Unit-I


Unit-II


Unit-III


Unit-IV

Power Point basics- Working in outline view- using a design template- Merging presentations in Slider sorter view applying templates – Adding graphs- adding organization Charts.

Unit-V

Access Basics- Creating a table- entering and adding records- Changing a structure- working with records – Creating forms – establishable relationship using queries to extract information.

Text Books

3. Quick Course in Micro soft Office Joyce Cox, Polly urban – Galgottia Publications.
4. PC Software for Office- Automation by T.Karthikeyan and Dr. C. Muthu- Sultan Chand and Company.
IV - SEMESTER
PROGRAMMING LABORATORY
List of Practical

**MS-Word**

1. Type the text, check spelling and grammar bullets and numbering list items, align the text to left, right justify and centre.
2. Prepare a job application letter enclosing your Bio-Data
4. Prepare the document in newspaper column layout.

**MS – EXCEL**

5. Worksheet Using Formulas.
7. Drawing graphs to illustrate class performance
8. An excel worksheet contains monthly sales details of five companies.

**MS ACCESS**

9. Simple commands perform sorting on name, place and pin code of students database and address printing using label format.
10. Pay rolls processing and prepare report
11. Inventory control.
12. Screen designing for data entry.

**MS POWER POINT**

13. Prepare a PowerPoint presentation with at least three slides for department Inaugural function.
14. Draw an organization chart with minimum three hierarchical levels.
15. Design an advertisement campaign with minimum three slides.
16. Insert an excel chart into a power point slide.
FUNCTIONAL ENGLISH FOR EXECUTIVES

**Goal:** To enable the students to acquire knowledge of MIS

**Objective:** On successful completion of this course, the students should have understood
- Computer based information system
- MIS support for the functions of management

- Parts of speech – basic grammar rules in English.

- **Enhancing the reading ability** of students (at a speed of minimum 150 words per minute with appropriate stress, voice modulation and correct pronunciation). Students should be exposed to the practice of reading newspapers viz., The Hindu, Indian Express, Business Line, Economic Times., etc. and magazines like business world, etc.

Unit – II

- **Enhancing the spontaneous writing skill** of the students – writing articles on simple topics given – preparing speeches - preparing reports on various events / functions held in the college. Writing letters assuming various capacities and various situations.

Unit – III

- **Enhancing the spontaneous speaking skill** of the students – self introduction at various forums and during interviews – Effective Public Speaking (EPS) – Role playing. Mock interviews for recruitment – mock press meets.

Unit – IV

- **Enhancing the presentation skill** of the students – Individual seminar presentation and Group seminar presentation (Students may be organized into groups, which will prepare papers on current issues pertaining to trade, Commerce and industry or any social issue and present the same to audience. Each group may consist of 3 or 4 students.

Unit – V

- **Enhancing the interpersonal communication skill** of the students – Group Discussion (Students may be organized into 4 or 5 groups. All the groups may be given a management problem relating to real life experiences of trade and industry in the country or the world. They will be asked to find group solution through discussion and the group leader will present the same to the audience in the class.
Functional English for Executives
Allied Paper in Fourth Semester for all BBM and BBA Degree Courses for the candidates admitted during 2007-08 and onwards.

Objective of this paper:
To develop the language and communication skills of the students.

Objective of the examination:
To assess how effectively the students apply their language and communication skills in the simulated practical situations.

Internal Assessment: (Maximum: 50 marks)
(To be assessed jointly by the subject teacher and the HOD, on completion of each unit.)

Unit-I: Reading ability of students
When the students read the articles from the prescribed newspapers, journals or magazines, the teacher can assess the reading ability of the students, based on speed, pronunciation, stress, voice modulation, etc. (Maximum: 10 marks)

Unit-II: Spontaneous writing skill
The teacher can ask the students to write
- Letters, assuming any business/administrative context
- Reports on industry visits, seminar/function attended, etc.
- Short essays or write-ups on given topics
- Any other item that the teacher deems fit
Marks can be awarded based on the clarity, theme orientation and the grammatical strength of the write-up. (Maximum: 10 marks)

Unit-III: Spontaneous speaking skill
The teacher can
- Ask the students to speak on a given topic
- Assume that they are organizing/attending a function and the students have to play the following roles
  - Welcoming the gathering
  - Delivering the presidential address
  - Proposing vote of thanks
  - Playing the ‘master of ceremony’ role
  - Delivering a special address on a given topic
- Conduct mock interviews for recruitment/mock press meets.
Marks can be awarded based on the theme-orientation, style of the language, pronunciation, stress, voice modulation and body language.

(Maximum: 10 marks)
Unit-IV: Presentation skill
The teacher may organize Individual seminar presentation and Group seminar presentation (Students may be organized into groups, which will prepare papers on current issues pertaining to trade, Commerce and industry or any social issue and present the same to audience. Each group may consist of 3 or 4 students)

LCD / OHP / Black board can be used by the students (based on availability).

Marks can be awarded based on the theme-orientation and clarity of presentation. (Maximum: 10 marks)

Unit-V: Interpersonal communication skill
The teacher can organize Group Discussion. (Students may be organized into 4 or 5 groups. All the groups may be given a management problem relating to real life experiences of trade/industry. They may be asked to find group solution through discussion and the group leader may present the same to the audience in the class.)

GD can be assessed based on the level of participation of the individual in the group, motivation, language, depth of discussion, analysis, synthesis, inter-personal aspects, clarity of presentation, theme-orientation, etc.

(Maximum: 10 marks)

External Assessment: (Maximum: 50 marks)
- The University may appoint external examiners from among the senior most management teachers (not English teachers) of various colleges affiliated to Bharathiar University.
- Both the internal and external examiners can jointly set a question paper which will be consisting of the topics for ANY TWO of the following events.
  - GD: 25 marks
  - Effective Public Speaking: 25 marks
  - Seminar presentation: 25 marks
- The performance is to be jointly assessed by both the examiners and the marks are to be awarded.
- This may be treated as a practical examination

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IV – SEMESTER
DIPLOMA IN RETAIL MANAGEMENT PAPER – II
- CONSUMER BEHAVIOUR

Subject Description: This course presents the basics of consumer behaviour
Goals: To enable the students to learn the basics of consumer behaviour
Objectives: On successful completion of the course the students should have:
Understood consumer motivation and perception
Learnt consumer learning and attitude
Learnt consumer decision making

UNIT-I
Introduction - Consumer Behaviour — definition - scope of consumer behaviour —
Discipline of consumer behaviour — Customer Value Satisfaction — Retention —
Marketing ethics.

UNIT –II
Consumer research — Paradigms — The process of consumer research - consumer
motivation — dynamics — types — measurement of motives — consumer perception

UNIT – III
Consumer Learning — Behavioural learning theories — Measures of consumer learning
— Consumer attitude — formation — Strategies for attitude change

UNIT – IV
Social class Consumer Behaviour — Life style Profiles of consumer classes — Cross
Cultural Customers Behaviour Strategies.

UNIT-V
Consumer Decision Making — Opinion Leadership — Dynamics — Types of consumer
decision making — A Model of Consumer Decision Making

REFERENCE BOOKS:
Leon G. Schiffman and Leslie Lazar Kanuk, Consumer Behaviour, Prentice — Hall of
Barry Berman and Joel R Evans — Retail Management — A Strategic Approach-
Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico
INTERNATIONAL FINANCE FLOWS

Unit – I : Foreign Portfolio Investment : Introduction; function portfolio investment; Major capital movement.

Unit – II : Foreign Investment in India : Emerging Trends and Policy developments : Introduction; Policy and Development; External Commercial Borrowings; Portfolio Investment;

Unit – III : Modern Portfolio Theory – Oriental Approach to Assess the Riskiness of Foreign Claims : Introduction, How to Generate the Distribution of Portfolio Returns; Foreign Portfolio Investment; regulatory Framework.

Unit – IV : Techniques of Portfolio Investment : Techniques of Portfolio Investment; Global Depository Receipts (GDRs);

Unit – V : International Taxation : Introduction; The Benefits and Costs of Openness; Efficiency; Incidence; The Problem and Promise of Tax Harmonization.

Books for Reference :

V – SEMESTER

ALTERNATIVE FORMS OF INVESTMENTS

Unit – I : Bond Valuation and Analysis

Introduction; Reasons for Issuing Bonds; Bond Features; Types of Bonds; Bond Prices; Yields and Interest Rate; Bond Intrinsic Values; Duration and Immunization; Bond Immunization.;

Unit – II : Preference Share valuation and Analysis

Introduction; Features of Preference Shares; Preference Share Yields; Current Yield, Holding Period Return, Yield to call Date.

Unit – III : Equity Shares

Introduction; changing Attitude towards Equity Ownership; Equity Capital Terminology; Nature of Equity Shares.

Unit – IV : Dividend Policies and Decisions

Introduction; Cash Dividend; Stock Dividend (Bonus Shares).

Unit – V : Types of Dividend Policy

The firm’s Dividend Policy : (A) Short Term Dividend Policy - Alternative Policies; - Stable Rupee Dividend; - Target Payment Ratios; Regular and Extra Dividends; (B) Long-Term Dividend Policy – Dividend as a Passive Residual, Irrelevance of Dividends – MM Theory; Arguments for Relevance; Dividend Provisions Under the Companies Act, 1956.

Books for Reference :

3. Investment Management - V.K. Bhalla
FINANCIAL DERIVATIVES

Unit – I : Options : Introduction; uses of options, types of options; option valuation and pricing; factors determining option price, characteristics; appreciation factor. Binomial Model black-scholes model; Delta; Theta; Gamma; Vega, Rho, hedging option portfolios in practice; index options portfolio insurance put-call parity relationship.

Unit – II : Futures

Introduction; Future Markets; Future contracts and Future Trading, Margin, Clearing House and Clearing Margins; Futures Versus options; Synthetic Futures; Futures Versus Forward markets; Strategies for Futures Markets.

Unit – III : Swaps

Swaps – The Teenage Years; Swaps- The Laundry List; the Basic Swap Structures; Fixed Rate Currency Swap; Currency Coupon Swap; Risks Specific to Users; How to Reduce Swap Risk?; International Bank Capital rules and Swaps; Swaptions; Equity Caps and Floors.

Unit – IV : Convertible Securities

Introduction; Convertible Debentures; Features; Objectives of Convertible debentures; Valuation of Convertible Debentures; implications of the convertible bond issue for the issuing company; convertible preference share; future of the convertible securities.

Unit – V : Warrants

Introduction; Considerations for shares issued through warrants; Gearing effect; valuing Warrants; Lapse of Warrants; Warrants Attached to Debenture; Similarities between options and Warrants.

BOOKS FOR REFERENCE :

3. Sathya Debasash., financial Derivatives, Excel books
COST AND MANAGEMENT ACCOUNTING

Goal: To enable the students to acquire knowledge of Accounting for managerial decisions

Objective: On successful completion of this course, the students should have understood
✓ Cost sheet, Material issues, Labour cost…
✓ Financial statement analysis, Budgeting,…

UNIT I (Theory questions only)
Meaning-definition-scope-objectives-function-merits and demerits of Cost and Management Accounting-distinction between cost, management and financial accounting - Elements of cost-cost concepts and costs classification.

UNIT II (Problems and theory questions)
Preparation of cost sheet-stores control- ECQ-maximum, minimum, reordering levels-pricing of materials issues-FIFO,LIFO,AVERAGE COST, STANDARD PRICE-methods -labour cost-remuneration and incentives.

UNIT III (Problems only)

UNIT IV (Problems only)
Fund flow analysis-cash flow analysis (problems only)

UNIT V (Problems and theory questions)
Standard costing-variance analysis-material and labour variances Marginal Costing-cost volume profit analysis. Budgeting and preparation of various budgets.
(Theory carries 20 marks and problems carry 80 marks)

REFERENCE BOOKS:
1. Jain and Narang - Costing
2. Nigam and Sharma - Cost accounting
3. RK Sharna & K. Gupta - Management Accounting
4. S.N.Maheswari - Management Accounting
V –SEMESTER

DIPLOMA IN RETAIL MANAGEMENT

PAPER III – MERCHANDISE MANAGEMENT

Subject Description: This course presents the basics of merchandising

Goals: To enable the students to learn the basics of merchandising management

Objectives: On successful completion of the course the students should have:
Understood merchandising planning
Learnt merchandise buying
Learnt visual merchandising

UNIT-I
Merchandising — meaning — concept — factors affecting merchandising function —
merchandise manager functions — merchandise mix — components of merchandise
management — merchandise strategies

UNIT –II
Merchandise Planning — steps involved — merchandise control — assortment planning
— merchandising stages

UNIT – III
Merchandise buying — types — sources of supply — identifying and contracting -
evaluating sources- branding strategies — category management

UNIT –IV
Merchandise performance — retail pricing — merchandise allocation — analyzing
merchandise performance — methods.

UNIT-V
Visual Merchandising — types of display — display planning — methods of display —
Ww4iyand interior display — space management — planning lay out

REFERENCE BOOKS:

Chetan Bajaj and Ranjith — Retail Management — Oxford University Press, Second
Edition, 2005

Gillespie Hecht and Lebowitz — Retail Business Management, Mc Graw Hill Book

James R Ogden, Denise T. Ogden — Integrated Retail Management, Wiley Pvt Ltd, 2005

Gibson G Vedamani — Retail Management — Functional Principles and Practice, Jaico
VI – SEMESTER

CAPITAL MARKET REFORMS

Unit – I : Capital Market Reforms

Introduction; The Primary Securities Market; The Secondary Securities Market; Policy Initiatives and Developments; Primary Market Reforms; Secondary Market.

Unit – II : Equity Valuation and Analysis

Introduction; Active Equity Investment Styles; Equity Valuation Models; Present Value Estimation; Basic Models; Zero Growth Model, Constant Growth Model, Variable Growth Rate of Dividends; Valuation Model for Cyclical Stock; Models Based on Price-Earnings Ratios.

Unit – III : Valuation Equations

Valuation Equations to find expected return; Trend-current, Analyst’s Best Estimate (ABE), Random Valuation Model; Intrinsic Value.

Unit – IV : Government Securities

Introduction; Size of the Debt and its composition in India; The yield structure of the government securities; The concept of a yield curve; shape of the yield curve. Sensitivity of the yield curve.

Unit – V : Non Security Forms of investment

Introduction, currency; commercial bank investment schemes; demand deposits, recurring types deposits, time deposits; social security funds; post office time deposit; life insurance; units; fixed deposits with companies; bullion; real estate.

Books for Reference:

VI – SEMESTER

SECURITY ANALYSIS

Unit – I : Fundamental Security Analysis

Introduction, An analysis of the economy; determining the current state of the economy; significance and interpretation of the economic indicators, industry analysis; the expansion stage; the stagnation stage; reason for decline in the competitive position of an industry; investment classification of industries;

Unit – II : Company Analysis

Company analysis : marketing, accounting policies; profitability, capital structure; financial analysis, operating efficiency; management, fundamental security analysis, an appraisal.

Unit – III : Technical Analysis

Introduction; Basic technical assumptions; technical vs. fundamental analysis. The Dow Theory; Elliott wave principle;

Unit – IV : Charting as a technical tools

Charting as a technical tools; types of charts; important chart patterns; limitations of charts; technical indicators; Technical analysis – An Evaluation.

Unit – V : Efficient Market Theory

Introduction, Forms of the Efficient market hypothesis; semi-strong form; implication; challenge to security analysis; efficient market theory : An appraisal.

TEXT BOOK:

1. Security analysis and Portfolio management – Punithavathi Pandian

Reference books:

1. Investment - Jack Clark Francis & Richard W.Taylor
2. Investment Management - V.K. Bhalla
3. Modern Portfolio Theory and Investment analysis - Elton and Gurbar
INVESTMENT MANAGEMENT

**Goal:** To enable the students to acquire knowledge of Investment management

**Objective:** On successful completion of this course, the students should have understood

- ✔ Investment avenues
- ✔ Security analysis,…

UNIT I

Concept of investment-important - alternate forms of investment-LIC schemes-bank deposits-government securities-mutual fund schemes-post office schemes-provident fund-company deposits-real estate-gold & silver.

UNIT II

Investment in shares and debentures-comparison with other forms of investment-primary market: role of NIM mechanics of floating new issues secondary market: function-mechanics of security trading-OTCEI-NSE futures & options.

UNIT III


UNIT IV

Security analysis-fundamental analysis: economic, industry and company analysis-technical analysis: Dow theory-types of shares -important share patterns.

UNIT V


**REFERENCE BOOKS:**

1. Preethi Singh  
   Investment Management
2. Bhalla G.S.  
   Investment Management
3. Francis  
   Investment Management
4. Dr.Avadhani  
   Stock Market Analysis.
Diploma Paper – IV - CUSTOMER RELATIONSHIP MANAGEMENT

Subject Description: This course presents the basics of Customer Relationship Management

Goals: To enable the students to learn the basics of Customer Relationship Management

Objectives: On successful completion of the course the students should have:
- Understood Relationship Marketing
- Learnt Sales Force Automation
- Learnt Database Marketing

UNIT – I
Overview of Relationship marketing – Basis of building relationship – Types of relationship marketing – customer life cycle

UNIT – II
CRM – Overview and evolution of the concept – CRM and Relationship marketing – CRM strategy – importance of customer divisibility in CRM

UNIT – III
Sales Force Automation – contact management – concept – Enterprise Marketing Management – core beliefs – CRM in India

UNIT – IV
Value Chain – concept – Integration Business Management – Benchmarks and Metrics – culture change – alignment with customer eco system – Vendor selection

UNIT – V
Database Marketing – Prospect database – Data warehouse and Data Mining – analysis of customer relationship technologies – Best practices in marketing Technology – Indian scenario.

REFERENCE BOOKS:
Philip Kotler, Marketing Management, Prentice Hall, 2005
### List of Elective papers

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#### Elective – I

**A**  Research Methods for Management

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**UNIT -I**

Research - Definition - Importance - Advantages and Limitations. The research process - problem identification - Design of research - Types of Design - Sampling process and selection - sample types - Sample size and sampling errors.

**UNIT -II**

Data Collection - methods - tools - Questionnaire – Interview Schedule - Kinds of Data - Attitude measurement of scaling technique - Editing, Coding, Tabulation.

**UNIT -III**

Statistical Data Analysis - Hypothesis - its sources - formulation and testing of Hypothesis - Z test, T test - Chi-square test (Simple Problems Only)

**UNIT -IV**

Interpretation and report writing - steps in writing reports - layout of report, types, and principles of report writing - Graphical representation of results.

**UNIT -V**

Application of research: Product research - Price research - Motivation research - Promotion research – Distribution research - Sales control research - Media research.

**TEXT BOOKS:**

1. Boyd and Westfall : Marketing Research
2. Gown M.C. : Marketing Research
3. Green Paul and Tall : Marketing Research
4. C.R. Kothari : Research Methodology
UNIT -I
Marketing Research: Meaning, nature and role of marketing research; Organization of marketing research; Marketing research process: Problem identification and definition; Determination of information needs; Developing research proposal.

UNIT -II
Research Design: Types of research Design – Exploratory, descriptive and conclusive researches; Secondary and primary data: Sources of secondary data; Primary data collection instruments – Questionnaire designing and testing; Schedule; Observation methods; Scaling techniques and attitude measurement; Online data sources and research.

UNIT -III
Sample Design: Defining the universe and sampling unit; Sampling frame; Probability and non-probability sampling methods; Sample size determination, Data collection and survey errors.

UNIT -IV
Data Analysis and Interpretation: Data editing and coding; Tabulation and graphic representation; Statistical data analysis including estimation, hypothesis testing, advanced data analysis techniques; Report preparation and presentation.

UNIT -V
Application of Marketing Research : Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research.

TEXT BOOKS:
2. Sharma S.S., Marketing Research.
Elective – I  C  Consumer Behaviour

Objectives:
On successful completion of the course the students should have
• To know the importance of consumer behavior in the application of marketing
• To mould the students to understand the consumer behavior

UNIT -I

UNIT -II

UNIT -III

UNIT -IV

UNIT -V
Culture- Nature - Characteristics - Measurement, Sub-cultures – Nationality, age, geographic, Regional and Sex, Sub-cultural interaction – Cross culture.

REFERENCES:
1. Dr. L.S.Gupta & Sumitra Pal, Consumer Behaviour, Sultan Chand & Sons
2. Kurder, Consumer Behaviour, PHI/Pearson.
Elective – II  |  Portfolio Analysis and Management

Unit – I  : Portfolio Analysis : Risk and Return

Introduction; Portfolio and Security Returns; Risk; Portfolio Risk; When diversification Does not help; when diversification can eliminate risk; the insurance principle; borrowing and lending.

Unit – II  : Portfolio choice : utility theory and indifference curves

Introduction; utility functions; linear utility function and risk; concave utility function and risk; indifference curves.

Unit – III  : Markowitz : Portfolio Selection Model

Introduction; Markowitz Model; the mean variance criterion; corner portfolios; Dents in the efficient set dominance principle; Modifications to the Efficient Frontier; Critique.

Unit – IV  : Sharpe : The Single Index Model

Introduction Characteristics lines; portfolio characteristic Lines; constructing the optimal portfolio.

Unit – V  : Capital Asset Pricing Model

Introduction, Assumptions, the Security Market Line, CAPM Vs. Market Model; Realism of the Capital Asset pricing model.

BOOKS FOR REFERENCE :

1. Portfolio Management - S.K.Baura
2. Investment Analysis and Portfolio Management – Reilly
3. Security analysis and Portfolio management - Fischer and Jordan
Elective – II  B  HRD (Human Resource Development)

Course Number :
AIM: To enable the students to learn the principles and practices of developing human resources.

UNIT I:
HRD - Meaning, scope, importance, difference between traditional personnel management and HRD. Role Analysis and HRD-Key performance areas, Critical Attributes, Role Effectiveness, Role analysis methods.

UNIT II:
Performance appraisals and performance development - objectives of performance appraisal - The past and the future; Basic considerations in performance appraisal; Development oriented appraisal system. Interpersonal Feedback and performance counseling

UNIT III:
Potential Appraisal and Development. Career planning and Development.

UNIT IV:
Training - conceptual framework for training; learning principles; Identification of training needs; Determination of training objectives; Training programme design; Training methods and their selection criteria.

UNIT V:
Organization Effectiveness - Organisation Culture, HRD climate; Organization Development - characteristics, HRD - OD interface. HRD experiences in India - Emerging trends and perspectives.

REFERENCES:
Elective – II C Financial Services

Objectives:
On successful completion of the course the students should have:

- To learn the various financial services provided by NBFCs.
- To understand the modes of raising capital from domestic and foreign market.
- To evaluate feasibility of projects on hire purchase and leasing.
- To study and understand mutual funds, venture capital, merges and appreciation along with other financial services.

UNIT I
Merchant Banking - Functions - Modes of raising capital from Domestic and foreign markets - Raising short term funds - Recent developments in the capital markets - SEBI guidelines on merchant banking in India. NBFCs in India.

UNIT II

UNIT III
Mutual funds - operations performances, regulation - SEBI guidelines for mutual funds.

UNIT IV
Other financial services. Venture Capital - Bill Discounting - Factoring - credit rating - Asset securitization - Depositories.

UNIT V
Mergers and Acquisitions - SEBI code on Take-overs - Business Failures and reorganizations.

REFERENCES:

4. Rajas Parashine and Ashok Kumar, Introduction to Lease Financing.
5. T.Sundar Rajan, Merchant Banking.
6. L.M.Bhole, Financial Institution & Markets.
8. Dr.J.C.Verma, Mutual Funds & Investment Portfolio.
Elective – III A Labour Law

Objectives:
On successful completion of this course, the students should have understood
- Legislations relating to Industrial Disputes and Labour welfare

UNIT I
Industrial relations - industrial disputes - causes - handling and settling disputes - employee grievances - steps in grievance handling - causes for poor industrial relations - remedies.

UNIT II

UNIT III

UNIT IV
The Industrial Disputes Act 1947 - The Trade Union Act, 1926.

UNIT V
The Payment of Wages Act, 1936 - The Employee's State Insurance Act, 1948

REFERENCES:
1. Personnel Management & Industrial Relation - P.C. Tripathi
2. Dynamics of Personnel Management - C.B. Mamoria
5. N.D. Kapoor - Mercandile Law - Sultan Chand & Sons
Elective III  B  Global Business Management

UNIT -I
Need and relevance-international trade – current pattern of India’s foreign trade and world trade-India’s trade-trends-composition-volume and direction-traditional and non traditional products-brief background of import trade-future.

UNIT -II

UNIT -III

UNIT -IV
Export financing – procedure for pre-shipment finance-post shipment finance-terms of payment in international trade-letter of credit-features and types-medium and long term loans – export control regulations - ECGC.

UNIT -V

Recommended Books:
1. TAS Balagopal  Export Management
2. Francis Cherunilam  International Trade and Export Management
3. S K Varghese  Foreign Exchange and Financing of Foreign Trade
4. Y R Ullal  Export Management

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Elective – III  C  Project Work & Viva-Voce

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