

THIRUVALLUVAR UNIVERSITY

B.COM. (FINANCE AND ACCOUNTS)

DEGREE COURSE

UNDER CBCS

[with effect from 2009-2010]

Eligibility for Admission to the Course

Candidates for admission to the first year of the Bachelor of Commerce Degree Course shall be required to have passed the Higher Secondary Examination [Academic or Vocational Stream] conducted by the Government of Tamilnadu or an Examination accepted as equivalent thereto by the Syndicate subject to such other conditions as may be prescribed.

The Course of Study and the Scheme of Examinations

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam Hrs	Max. Marks		
								IA	Uni. Exam.	Total
I Year I Semester	I	Language	Paper I		6	3	3	25	75	100
	II	English	Paper I		6	3	3	25	75	100
	III	Core	Paper I	Financial Accounting I	5	4	3	25	75	100
	III	Core	Paper II	Business Communication	5	4	3	25	75	100
	III	Allied I	Paper I	(to choose 1 out of 4) 1. Business Mathematics 2. Time Management 3. Elements of Insurance 4. Retail Business Management	6	5	3	25	75	100
	IV			Environmental Studies	2	2	3	25	75	100
I Year II Semester	I	Language	Paper I		6	3	3	25	75	100
	II	English	Paper I		6	3	3	25	75	100
	III	Core	Paper III	Financial Accounting II	5	4	3	25	75	100
	III	Core	Paper IV	Business Law	5	4	3	25	75	100
	III	Allied I	Paper II	(to choose 1 out of 4) 1. Business Statistics 2. Entrepreneurial Development 3. Tourism Management 4. Hospital Management	6	5	3	25	75	100
	IV			Value Education	2	2	2	25	75	100
II Year III Semester	III	Core	Paper V	Corporate Accounting I	5	4	3	25	75	100
	III	Core	Paper VI	Working Capital Management	5	4	3	25	75	100
	III	Core	Paper VII	Company Law	5	3	3	25	75	100
	III	Core	Paper VIII	Modern Banking	5	3	3	25	75	100

B.Com. (Finance and Accounts): Syllabus (CBCS)

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam Hrs	Max. Marks		
								IA	Uni. Exam.	Total
	III	Allied II	Paper III	Managerial Economics	5	5	3	25	75	100
	IV	Skill Based Subject I	Paper I	Port Folio Management	3	3	3	25	75	100
		Non- Major Elective I	Paper I	Elements of Accounting	2	2	3	25	75	100
II Year										
IV Semester	III	Core	Paper IX	Corporate Accounting II	5	4	3	25	75	100
	III	Core	Paper X	Business Management	5	4	3	25	75	100
	III	Core	Paper XI	Banking Law and Practice	5	3	3	25	75	100
	III	Core	Paper XII	Marketing Management	5	3	3	25	75	100
	III	Allied II	Paper IV	Indian Economy	5	5	3	25	75	100
	IV	Skill Based Subject II	Paper II	Investment Management	3	3	3	25	75	100
			Non- Major Elective II	Paper II	General Commercial Knowledge	2	2	3	25	75
III Year										
V Semester	III	Core	Paper XIII	Accounting for Managers	6	4	3	25	75	100
	III	Core	Paper XIV	Financial Management	5	4	3	25	75	100
	III	Core	Paper XV	Cost Accounting I	6	4	3	25	75	100
	III	Core	Paper XVI	Practical Auditing	5	4	3	25	75	100
	III	Elective I	Paper I	(to choose 1 out of 4) 1. Income Tax Law 2. Organizational Behavior 3. Industrial Law 4. Office Management	5	5	3	25	75	100
	IV	Skill Based Subject III	Paper III	Merchant Banking	3	3	3	25	75	100
III Year										
VI Semester	III	Core	Paper XVII	Business Policies	6	4	3	25	75	100
	III	Core	Paper XVIII	Business Financial Services	5	4	3	25	75	100
	III	Core	Paper XIX	Cost Accounting II	6	4	3	25	75	100
	III	Elective II	Paper II	(to choose 1 out of 4) 1. Income Tax Practice 2. Services Marketing 3. Public Enterprises in India 4. Computer Applications [Theory]	5	5	3	25	75	100
	III	Elective III	Paper III	(to choose 1 out of 4) 1. Industrial Organization 2. Secretarial Practice 3. Human Resource Management 4. Business Ethics	5	5	3	25	75	100
	IV	Skill Based Subject IV	Paper IV	Indirect Taxes	3	3	3	25	75	100
	V	Extension Activities			-	1		-	-	50
					180	140				3800

THIRUVALLUVAR UNIVERSITY
B.COM. (FINANCE AND ACCOUNTS)

SYLLABUS

UNDER CBCS

[with effect from 2009-2010]

I SEMESTER

PAPER I

FINANCIAL ACCOUNTING I

UNIT-I:

Need, concepts and conventions - Accounting Equation - Rectification of errors - Bank Reconciliation Statement - Self balancing ledgers.

UNIT-II:

Depreciation, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Annuity method - Sinking Fund Method - Insurance Policy Method - Machine Hour Rate Method - Depletion Method - Revaluation Method.

UNIT-III:

Account current - Average Due Date - Insurance claim - Abnormal items - Loss of property and stock - Average clause - Loss of Profit.

UNIT-IV:

Final Accounts - Introduction - Manufacturing Account - Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.

UNIT-V:

Single Entry - Objectives - Definition - Salient features - Limitations of Single Entry - Ascertainment of Profit - Statement of Affairs Method - Conversion Method - Difference between Statement and Affairs and Balance Sheet.

REFERENCE BOOKS:

1. M.C.Shukla, T.S.Grewal. Advanced Accounts (volume I) S.Chand & Co., Ltd., New Delhi.
2. T.S.Reddy & A.Murthy - Financial Accounting - Marghan Publications, Chennai.
3. R.S.N. Pillai, Bagawathi & S.Uma - Advanced Accounting (Financial Accounting) volume I, S.Chand & Co. Ltd., New Delhi.
4. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi.
5. S.P. Jain & K.L. Naranj, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.

PAPER II
BUSINESS COMMUNICATION

Objective:

To enable the students to know about the principles, objectives and importance of communication.

UNIT-I:

Features of Business communication - Importance of effective communication in business - classification of communication - Characteristics (7cs) and guidelines of effective business communication.

UNIT-II:

Analysis of business letters - Basic principles in drafting - Appearance, Structure and Layout - letter styles.

UNIT-III:

Various types of business letters - Letters of enquiry - offers, Quotations, orders, complaints and settlement, circular letters, status enquiry, collection letters, application for jobs CV, resumes and reference letters.

UNIT-IV:

Company correspondence - Correspondence with share holders, Debenture and Fixed deposit holders.

UNIT-V:

Bank and Insurance correspondence, Correspondence with Government departments - Modern methods of correspondence - e-mail, internet, Fax, Video conference and their importance.

Reference Books:

1. Rajendra pal and J.S.Korlahalli Essentials of Business Communication – sultan chand & sons, New Delhi
2. Bovee, Thill, Schatzman 7th Edition pearson publication, New Delhi
3. Shirley Taylor Communication for business pearson publication, New Delhi

ALLIED I

(to choose any 1 out of the given 4)

PAPER I.1

BUSINESS MATHEMATICS

Objective

To understand and apply statistical tools in Business.

UNIT-I

Sets: Finite and infinite sets - equality of sets - Disjoint sets - universal set - set operation Union of sets, intersection of sets - difference of sets - complement of sets - venn diagram - De-Morgan's law - Cartesian product.

UNIT-II

Matrices - type of matrices - matrix operation - Determinant of matrix - Singular and Non Singular matrices - adjoint, inverse of matrix - solving simultaneous linear equations - matrix inversion method and method of reduction.

UNIT-III

Co-ordinate geometry - Co-ordinates - distance between two points - straight line - Concurrent lines - slope - intercept from, slope - point from, two points form - angle between st. lines, parallel and perpendicular conditions - simple problems.

UNIT-IV

Simple interest - compound interest - annuities - discount on bills.

UNIT-V

Differentiations - limits - derivatives of standard function x^n , e^x , $\log_x e$, trigonometric functions - rules of Differentiation - Differentiation on different types of functions - successive Differentiation - maxima and minima - applications in business problems.

Reference Books

1. Statistical Methods, S.P. Gupta, S.Chand & Co.,
2. Business Maths & Statistics, Dr. P.R. Vittal, Margham Publishers, Chennai.
3. Business Mathematics - Chandran & Agarwal.
4. Mathematics for Management, Raghavachari

PAPER I.2
TIME MANAGEMENT

Objective

The objective of this subject is to acquaint the students with concepts and techniques used in time management theory and to enable them to apply this knowledge in business decision making.

UNIT-I

Time management - definition - importance - functions - theory - basic principles - trivia.

UNIT-II

Planner - benefits of using a planner - time budget - time monitor - making schedules - time management model - management vs. leadership.

UNIT-III

Procrastination - definition - overcoming procrastination - creativity and its importance - job clarification - job purpose - identify key areas - identify targets.

UNIT-IV

First generation time management - notes - checklists - factors that define an activity - problem solving - cause and effect diagram.

UNIT-V

Second generation time management - calendars and appointment books - events schedule - activities in the future - third generation - idea of prioritization - setting goals.

Text and Reference Books

1. The Seven of Habits effective people - Stephen R. Covey Simon & Schuster Publisher, 1990.
2. www.ulrc.psu.edu
3. Managing Time for a Competitive Edge - Bhatia R.L - S.Chand
4. Time management pocket book-Ian Fleming published by Research Press, distributed by East-West Books Madras, 1999.

PAPER I.3

ELEMENTS OF INSURANCE

UNIT-I

Definition of insurance - classification of Contracts of insurance - marine and non-marine - general principles of law as applied to non-marine insurance.

UNIT-II

Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

UNIT-III

Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

UNIT-IV

Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

UNIT-V

Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste - hazard types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals.

Text and Reference Books

1. Dr. B. Vardharajan - Insurance Vol 1 and 2. - Tamil Text Book.
2. R.S. Sharma - Insurance Principle & Practice - Vara Bombay, 2006.
3. A. Murthy - Elements of Insurance
4. Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill pub.

PAPER I.4
RETAIL BUSINESS MANAGEMENT

Subject Description:

To enable the students to know the emerging trends in Retail Business.

Goals:

To make the students to understand the conceptual frame work of Retail Business Management.

Objectives:

On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

UNIT-I

Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization - Factors to be considered in Planning, Assessing a Retail Organization.

UNIT-II

Human Resources Environment of Retailing - Recruiting and Selecting Retail Personnel, Compensating Retail Personnel, Supervision of Retail Personnel.

UNIT-III

Financial Dimensions of Operations Management - Profit Planning - Asset Management - Preliminary Budget Decisions and ongoing Budgeting process.

UNIT-IV

Operational Dimensions - Store Security - Insurance - Credit Management - Computerization - Outsourcing - Risk Management.

UNIT-V

Ethics in Retail Management - Ethical Values - Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders - Consumerism.

Books for Reference:

1. Retail Management - Gribson G. Vedamani, Jaico publishing House, 2005
2. Retailing Management Text & Cases - Swapna Pradhan, The Mc Graw-Hill Companies, 2006
3. Retail Management Strategic Approach - Barry, Berman, Joel R Evam-Pearson Education (Singapore) 2002

ENVIRONMENTAL STUDIES

(For all UG Degree Courses)

UNIT-I: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES :

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT-II: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.

Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

UNIT-III: ENVIRONMENTAL POLLUTION AND MANAGEMENT

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Land slides. Role of individuals in prevention of pollution - pollution case studies.

UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental protection Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT-V: FIELD WORK

Visit to a local area / local polluted site / local simple ecosystem - Report submission

REFERENCES

1. KUMARASAMY, K., A.ALAGAPPA MOSES AND M.VASANTHY, 2004. ENVIRONMENTAL STUDIES, BHARATHIDSAN UNIVERSITY PUB, 1, TRICHY
2. RAJAMANNAR, 2004, ENVIRONEMNTAL STUDIES, EVR COLLEGE PUB, TRICHY
3. KALAVATHY,S. (ED.) 2004, ENVIRONMENTAL STUDIES, BISHOP HEBER COLLEGE PUB., TRICHY

II SEMESTER

PAPER III

FINANCIAL ACCOUNTING II

Objective

To gain knowledge of Accounting in General, to understand the system of Finance Account.

UNIT- I

Branch Accounts - Objects of Branch Accounts - Types of Branches - Dependent Branch - Stock and Debtor System - Accounting System - Independent Branch (foreign branch excluded) - Incorporation of branch trial balance in head office books.

UNIT-II

Departmental Accounts - Distinction between departments and branches - Allocation of Common expenses - expenses which cannot be allocated - Inter departmental transfer at cost or selling price.

UNIT-III

Hire Purchase System - Accounting treatment - Calculation of interest - books of Hire Purchases and Hire Vendor - Default and repossession - Hire purchase trading account - Installment system - Distinction between Hire Purchase and Installment purchase system - Accounting treatment - books of buys and seller.

UNIT-IV

Partnership Accounts - Fundamentals - Profit and Loss appropriation account - Admission - adjustments in the profit sharing ratio - adjustment for revaluation of assets and liabilities - treatment of good will - adjustments for good will - adjustment of undistributed profit or losses - adjustment - rearrangement of capitals - Retirement and death of partners - various adjustments - Joint Life Policy.

UNIT-V

Partnership Accounts - Dissolution of firm - Settlement of accounts - accounting treatment for goodwill and unrecorded assets and liabilities - Insolvency of a partner - Garner U Murray - Fixed and Fluctuating Capital - all partners insolvency - Gradual realization and Piecemeal distribution - proportionate Capital Method - Maximum loss Method.

Reference Books

1. M.C. Shukla, T.S. Grewal, Advanced Accounts (Volume I), S. Chand & Co. Ltd., New delhi.
2. T.S. Reddy & A. Murthy - Financial Accounting - Marghan Publications, Chennai.
3. R.S.N. Pillai, Bagavathi & S. Uma - Advanced Accounting (Financial Accounting) Volume - I, S. Chand & Co. Ltd., New Delhi.
4. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi.
5. S.P. Jain & K.L. Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.
6. Dr. S. Ganesan, S.R. Kalavathy, Thirumalai Publications, Nagarkoil.

PAPER IV
BUSINESS LAW

Objective:

To gain a comprehensive knowledge on all aspects of legal rules as to contracts and sale of goods.

UNIT-I

Formation and Essential Elements of Contract - Types of Contract and Agreements - Rules as to offer, Acceptance and Consideration - Capacity to Contract - Lawful Object and Free Consent

UNIT-II

Performance of Contract - Devolution of Joint Rights and Liabilities - Discharge of Contract - Breach of Contract and Remedies - Quasi Contracts

UNIT-III

Indemnity and Guarantee - Features and Distinctions - Extent of Surety's Liability - Rights and Discharge of Surety - Bailment and Pledge - Features - Difference - Rights and Duties of Bailor and Bailee - Law Relating to Lien and Finder of Lost Goods - Rights and Duties of Pawanor and Pawnee - Pledge by Non-Owner.

UNIT-IV

Contract of Agency - Definition and Meaning - Creation - Ratification and Requisites - Rights of Principal and Agent - Relation of Principal with Third Parties - Personal Liability of Agent - Termination of Agency - Irrevocable Agency.

UNIT-V

Sale of Goods Act 1930 - Definition of Sale - Sale Vs Agreement to Sell - Subject Matter - Express and Implied Conditions and Warranties - Caveat Emptor and Exceptions - Performance of Contract - Transfer of Property - Rights of an Unpaid Seller - Sale by Non - Owner - Auction Sale.

Reference: Books:

1. Business Laws - N.D.Kapoor, Sultan Chand & Sons, New Delhi
2. Business Laws - M.C.Dhandapani, Sultan Chand & Sons, New Delhi
3. Mercantile Law - M.C.Shukla, S.Chand & Co., New Delhi
4. Business Laws - R.S.N.Pillai & Bagavathi, S.Chand & Co., New Delhi
5. Business Laws - P.C. Tulsian, Tata McGraw Hill, New Delhi

ALLIED I

(to choose any 1 out of the given 4)

PAPER II.1

BUSINESS STATISTICS

Objective

To understand and apply statistical tools in business tools.

UNIT-I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

UNIT-II

Measures of Central tendency - Mean, Median and Mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

UNIT-III

Correlation - Karl Pearson's co-efficient of correlation - Spearman's Rank Correlation regression lines and Co-efficient.

UNIT-IV

Time series Analysis - Trend - Seasonal variations - Interpolation - Newtons and Lagranges method of estimation.

UNIT-V

Index numbers - aggregative and relative index - chain and fixed index - wholesale index - Cost of living index - Sampling Techniques - types of sample and sampling procedure - tests of significance - Normal, t, f, chi - square - Simple Problems - Integration - Standard Formulae - Integration by substitution methods - Integration by parts - Application of Integration in business problems.

Reference Books:

1. Statistical methods - S.P. Gupta - S. Chand & Co.,
2. Statistic - Elhance.
3. Business Maths and Statistics - Dr. P. R. Vittal - Margham Publications, Chennai.
4. Elements of Statistics - Asthana.

PAPER II.2

ENTREPRENEURIAL DEVELOPMENT

Objective:

To gain knowledge about setting-up and managing a business

UNIT-I

Meaning of Entrepreneur - Entrepreneur and Enterprise - Entrepreneur and Manager - Entrepreneur and Entrepreneur - Qualities (Traits) of a True Entrepreneur - Characteristics of Entrepreneur - Types of Entrepreneurs - Functions of an Entrepreneur - Roles of Entrepreneurs in the Economic Development

UNIT-II

Establishing an Enterprise - Project Identification - Selection of the Product - Project Formulation - A Assessment of Project Feasibility - Preparation of Project Report - Selection of Site (Location).

UNIT-III

Selection of Types of Organization - Sole Proprietorship - Partnership Joint Stock Company - Factors Influencing the Choice of Organization - Sources of Project Finance - Sources of Long Term Finance - Sources of Short Term Finance.

UNIT-IV

Incentives and Subsidies - Meaning of Incentives and Subsidies - Need and Problems - Incentives for Development of Backward Area - Incentives for SSI Units in Backward Areas - Taxation Benefits to SSI Units - Subsidies and Incentives in Tamil Nadu.

UNIT-V

Women Entrepreneurs - Concept - Functions and Role - Problems of Women Entrepreneurs - Suggestions for Development of Women Entrepreneurs - Rural Entrepreneurship - Need - Problems - How to Develop Rural Entrepreneurship.

REFERENCE BOOKS:

1. C.B. Gupta - Entrepreneurship development in India - Sultan Chand
2. Jayashree Suresh - Entrepreneurial Development - Margham publications
3. P Sarvanavel - Entrepreneurial development - Ess Pee kay Pub. House

PAPER II.3

TOURISM MANAGEMENT

UNIT-I

Definition of tourism and the need for tourism. The birth, growth and development of tourism - factors influencing growth of tourism - tourism in India and abroad.

UNIT-II

Tourism - planning - need for planning - government's role in planning - tourism under five year plans. Tourism marketing - concepts and importance - marketing functions in tourism - tourist marketing mix.

UNIT-III

Tourism and culture - tourism and people: tourism and economic development - tourism and growth of related industry, tourism and employment.

UNIT-IV

Tourism pricing - methods of pricing - tourism promotion - advertising costs - steps in planning an advertising campaign - tourist publicity

UNIT-V

Tourism and government administrative systems - ministry of tourism - department of tourism - Indian tourism development corporation - world tourism organization - travel agents in India.

Text and Reference Books

1. Tourism and hotel industry in India - Anand M.M
2. Perspectives of Indian Tourism in India - Clib SN
3. Successful tourism management - Pran Nath Seth
4. The management of tourism - Bukart A J
5. The social implications of tourism development - Butler R W

PAPER II.4

HOSPITAL MANAGEMENT

Objective

This course is intended to give the students an overview about the role of hospital administrations of an application of the concept of hospital administration as a separate, well defined and developed function.

UNIT-I

Role of the hospital in the delivery of health services and its relationship with other parts of the health services and its relationship with other parts of the health care system. The hospital and its parts - governing mechanism, medical staff, nursing service ancillary patient case service - support services - administrative component.

UNIT-II

Legal controls on hospitals - problems and opportunities for hospitals in the 990s - hospital law - various laws relating to hospitals. a) Quarantine Act, b) Birth and Death Registrations Act, c) Vaccination Act, d) Epidemic diseases Act, e) Drugs and Cosmetics Act, f) Food Adulteration Act and g) Mental Act.

UNIT-III

The growing role of “Trained Health Care Administrator” in hospitals - the health care administrator - role, tasks and function - medical staff organization.

UNIT-IV

Systematic review of India health care system - conceptual framework for studying a health care system - needs assessment.

UNIT-V

Health care resources - personal facilities - financing - national health planning.

Estimating requirements for services - quality assessments and control. Professional roles and training in health care - health care system in other countries.

Text and Reference Books

1. World Health Organisation (WHO), Health care in South East Asia, WHO (SERO), New Delhi, 1985.
2. Griffith, John R. The Well managed counting hospitals. Ann. Arbor : Health Administrative Press, 1987.
3. Kouncer, Anthony and Duncar Neuhauses, Health Services Management, Ann Arbor, Health Administrative Press, 1978.
4. Kamra - Hospitality operations & Management - Kamra.

VALUE EDUCATION
(For all UG Degree Courses)

UNIT-I

Value Education - Definition - relevance to present day - Concept of Human Values - self introspection - Self esteem.

UNIT-II

Family values - Components, structure and responsibilities of family - Neutralization of anger - Adjustability - Threats of family life - Status of women in family and society - Caring for needy and elderly - Time allotment for sharing ideas and concerns.

UNIT-III

Ethical values - Professional ethics - Mass media ethics - Advertising ethics - Influence of ethics on family life - psychology of children and youth - Leadership qualities - Personality development.

UNIT-IV

Social values - Faith, service and secularism - Social sense and commitment - Students and Politics - Social awareness, Consumer awareness, Consumer rights and responsibilities - Redressal mechanisms.

UNIT-V

Effect of international affairs on values of life/ Issue of Globalization - Modern warfare - Terrorism. Environmental issues - mutual respect of different cultures, religions and their beliefs.

Reference Books

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, Krisitu Jyoti Publications, Bangalore (1995)
2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi 2002.
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
4. Daniel and Selvamony - Value Education Today, (Madras Christian College, Tambaram and ALACHE, New Delhi, 1990)
5. S. Ignacimuthu - Values for Life - Better Yourself Books, Mumbai, 1991.

6. M.M.M.Mascaronhas Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

WEBSITES AND e-LEARNING SOURCES:

www.rkmissiondhe.org/education.html/

www.clallam.org/lifestyle/education.html/

www.sun.com/./edu/progrmws/star.html/

www.infoscouts.com

www.secretofsuccess.com

www.1millionpapers.com

<http://militaryfinance.umuc.edu/education/edu-network.html/>

III SEMESTER
PAPER V
CORPORATE ACCOUNTING I

Objective:

To gain comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation of financial statements.

UNIT-I

Issue of Shares - at Par, Premium and Discount - Pro-Rate Allotment - Forfeiture and Reissue of Shares

UNIT-II

Issue of Debentures - Redemption of Debenture with and without Provisions - Redemption of Preference Shares.

UNIT-III

Acquisition of Business - Profit Prior to Incorporation - Final Accounts (Managerial Remuneration Excluded)

UNIT-IV

Purchase Consideration - Methods - Amalgamation in the Nature of Merger and Purchase - Absorption - ASI4 - Alteration of Share Capital - Reduction of Share Capital (Scheme of Capital Reduction is Excluded)

UNIT-V

Liquidation Accounting - Order of Payments - Preferential Payments - Liquidators Final - Statement of Account - Remuneration - Statement of Affairs and Deficiency Accounts (Weightage of Marks, Problems - 80%, theory - 20%)

REFERENCE: BOOKS:

1. Shukla M.C.Grewal, T.S.Gupta S.C. - Advanced Accounts - S.Chand & Co. Ltd, New Delhi
2. Gupta R.L. & Radhaswamy M. - Sultan Chand & Sons, New Delhi
3. Jain & Narang - Advanced Accountancy - Kalyani Publishers
4. Iyengar S.P. - Advanced Accounting - Sultan Chand & Sons, New Delhi
5. Reddy T.S. & Murthy A. - Corporate Accounting - Margam Publications, Chennai
6. Dr.S.Ganesan, S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

PAPER VI
WORKING CAPITAL MANAGEMENT

Learning Objectives:

After studying this subject, you should be able to understand and explain the meaning, types and importance of working capital - sources of working capital - Management of cash, receivable and Inventory.

UNIT-I : Concept of working capital

Need for and types of working capital - Objectives of working capital Management, Adequacy of working capital - Determinants of working - The operating cycle and operating cycle period - Approaches to working capital management - Monitoring and control of working capital.

UNIT-II : Working capital finance

Sources - financing of fixed / Long term working capital - financing for Temporary / Short term working capital - Securities required in Bank finance - working capital control and Bank policy.

UNIT-III : Concept of Cash Management

Objectives - Motives for holding Cash - Factors affecting cash needs and Management - Management of liquidity - Liquidity Vs Profitability - Planning Cash Management - Importance and Significance of cash budget - Management of surplus cash.

UNIT-IV : Concept of Account Receivables Management

Objectives - cost of managing receivable - factors affecting quantum of receivable - optimum size of receivable - Methodology and techniques of Receivable Management.

UNIT-V : Inventory Management

Objectives - Benefits and cost associated with inventory management - factors affecting optimum level of Inventory - Tools and techniques of Inventory Management (Only Theory)

[Theory 60%, Problem 40%]

Book Reference

1. Financial Management I.M.Pandey, Vikas Publication, New Delhi
2. Financial Management Dr.S.N.Meheshwari, Sultan Chand & Sons, New Delhi
3. Financial Management N.P.Srinivasan & M.Sakthivel Murugan Virinda Publication (P) Ltd, New Delhi
4. Financial Management Van Horne, Prentice Hall of India, New Delhi
5. Financial Management P.V.Kulkarni - Himalaya Publication, Mumbai
6. Financial Management Prasana Chandra, Tala McGraw Hill, New Delhi
7. Corporate Finance S.C.Kuchal, Chaitanya Publications, Allahabad
8. Corporate Finance & Financial Management Das, Sharma Bhattacharya & Gupta, Kalyani Publication, Hyderabad

PAPER VII
COMPANY LAW

Objective:

To gain knowledge about the company law.

UNIT-I

Introduction - Meaning and Definition of a Company - Characteristics of a Company - Advantages - Limitations - Types of Companies - Distinction between a Private Company and a Public Company.

UNIT-II

Formation of a Company - Promotion - Functions of a Promoter - Memorandum of Association - Meaning - Contents - Purpose - Articles of Association - Meaning - Contents - Distinction between Memorandum and Articles.

UNIT-III

Prospectus - Meaning - Requirements of a Prospectus - Conditions for a Prospectus - Objects of Issuing a Prospectus - Contents - Liability for Mis-Statement - Remedies for Mis-Statement - Statement in Lieu of Prospectus.

UNIT-IV

Members of a Company - Meaning and Definition - Who can become a Member? - Rights of the Members - Liabilities of the Members - Termination of Membership

UNIT-V

Directors of a Company - Definition - Who is eligible to become a Director? - Number of Directorships - Appointment of Directors - First Directors - Subsequent Directors - Vacation of Office - Removal of Directors - Positions of the Directors - Powers, Duties and Liabilities of Directors - Winding up of a Company - Meaning - Methods of Winding up - Powers and Consequences.

REFERENCE BOOK:

1. N.D.Kapoor - Company Law - S Chand
2. Kathiresan and Radha - Company law - Prasanna Publishers, Madras

PAPER VIII
MODERN BANKING

Objective:

To provide the students the latest development in the field of Banking and Financial System.

UNIT-I

Brief History of Banking - Unit Banking - Branch Banking - Structure of Indian Financial System - Mixed Banking - Functions and Importance of Commercial Banks - Credit Creation of Commercial Banks.

UNIT-II

State Bank of India - Organisation - Function - Management - Regional Rural Banks (RRBS)

UNIT-III

Central Banking (Special Reference to India) - Functions - Instruments of Credit Control - Quantitative and Qualitative or Selective Credit Control.

UNIT-IV

Constitutions of Well Developed Money Market - Importance of Developed Money Market - Indian Money Market - Capital Market in India.

UNIT-V

Development Banking - Industrial Finance Corporation of India (IFC) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development Bank of India (IDBI) - Recent Trends - Debit card, Credit Card, ATM and e-banking.

Reference: Books:

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, new Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.
3. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.

4. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Mylapore, Chennai - 4.
5. Radhaswami and Vasudevan, A Text book of banking (Law, Practice and Theory of Banking).

ALLIED II

PAPER III

MANAGERIAL ECONOMICS

Objectives

To develop an economic approach to executive decision making.

UNIT-I

Nature, scope and significance of managerial economics - Difference between Economics and Managerial Economics - Uses of managerial Economics.

UNIT-II

Demand Analysis and forecasting - Meaning of Demand - Law of Demand - Demand schedule, demand curve - Exceptions to the Law of Demand - elasticity of demand - Importance of elasticity of demand - Factors determining elasticity of demand - Demand forecasting - Types of forecasting - Methods of forecasting - Factors involved in demand forecasting.

UNIT-III

Cost concepts and classifications - Actual, opportunity cost, Incremental cost, sunk cost, controllable and non-controllable cost, Fixed and variable cost, total cost, average cost, marginal cost - output relationship - short - run and long - run costs - cost control and cost reduction.

UNIT-IV

Break - Even Analysis - Determination of BEP - Assumptions of Break - Even Analysis - Usefulness of Break - Even Analysis - Limitation of Break - Even Analysis.

UNIT-V

Price Policy and Pricing Methods - Meaning and objectives of pricing policy - Factors involved in pricing policy - Pricing Methods.

Reference: Books:

1. Varshney and Maheswari - Managerial Economics, Sultan Chand & Sons
2. Sankaran S - Managerial Economics, Margham Publications, Madras

3. Mehta P L - Managerial Economics, Sultan Chand & Sons
4. Joel Dean - Managerial Economics, Prentice Hall of India Pvt.Ltd, New Delhi.

SKILL BASED SUBJECT I
PAPER I
PORTFOLIO MANAGEMENT

Learning Objective:

After reading the subject you should be able to explain - How to analyze Portfolios - Theory of portfolio - Process involved in portfolio investment and their construction - revision and evaluation - SEBI Guidelines and norms.

UNIT-I : Portfolio Analysis - Risks and Returns

Portfolio - Definition and Meaning - Objectives of Portfolio - Risk and Risk return Analysis - Degree of Risk and Risk force return - Capital and Money Market investment - Precaution for Investment.

UNIT-II : Modern Portfolio Theory (MPT)

What is MPT? - Basis of MPT - Portfolio Investment strategy - Assets allocation and Risk Management - Target Return - Beta.

UNIT-III : Construction, Revision and Evaluation

Fact sheet - clients data base - objectives of investors - Motives of investment - Tax Provision / Capital gains - Portfolio Construction - Risk, return Analysis - Diversification and Portfolio Management, Portfolio revision - security - pricing and portfolio management - Evaluation of Portfolio performance and criteria for evaluation.

UNIT-IV : Portfolio Investment Process

Basic Principles - Planning, Implementation - Portfolio monitoring - Portfolio Objectives, constraints, Types their needs - The statement investment policy and merits.

UNIT-V : Portfolio Management in India and SEBI Guidelines

Some aspects of portfolio management - Investment Strategy - Objectives of Investors - SEBI Guidelines for Portfolio managers - What is a Portfolio Management service? - Methods of operation - Portfolio manager qualification - SEBI norms for operation.

Books for Reference

1. Portfolio Analysis and Management - V.K. Bhalla, Sultan Chand & Co., New Delhi
2. Investment Management - V.A. Avadhani - Himalaya Publication House, Mumbai
3. Investment Management - V.K. Bhalla, Sultan Chand & Co., New Delhi
4. Merchant Banking - J.C. Verma
5. Security Analysis & Portfolio Management - Joshi Rooywalia, Kalyani Publication, New Delhi
6. Portfolio Management - Baruna - TBH - Chennai
7. Portfolio Management - Inderpal Singh & Jasminder Kaur, Kalyani Publication, New Delhi.

NON-MAJOR ELECTIVE I
PAPER I
ELEMENTS OF ACCOUNTANCY

UNIT-I

Definition of Accountancy - Book Keeping - Accounting Concepts and Conventions - Double entry System - Accounting Rules - Journal Entries.

UNIT-II

Posting of Journal to Ledger - Balancing of Ledger Accounts - Trial Balance.

UNIT-III

Preparation of Three Columnar Cash Book - Contra Entry - Petty Cash Book - Imprest System

UNIT-IV

Classification of Errors - Rectification - Suspense Account (simple problems only)

UNIT-V

Final Accounts - Trading and Profit and Loss Account and Balance Sheet - Simple Adjustments - Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.

Reference Books:

1. T.S.Reddy & Murthy - Financial Accounting, Margham Publications, Chennai
2. R.L.Gupta & V.K.Gupta - Financial Accounting, Sultan Chand & Sons, New Delhi.
3. S.P.Jain & K.L.Narang - Advanced Accountancy, Kalyani Publications, New Delhi
4. M.C.Shukla & T.S.Grewal - Advanced accounts, S.Chand & Co.Ltd., New Delhi
5. N.Vinayaga, P.L.Mani, K.L.Nagarajan - Principals of Accountancy S.Chand Co.LTd., New Delhi.

IV SEMESTER

PAPER IX

CORPORATE ACCOUNTING II

Objective:

To gain accounting knowledge in banking and insurance companies and inflation accounting.

UNIT-I

Valuation of Goodwill - Need - Factors Effecting the Valuation - Methods - Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need - Factors Effecting the Valuation - Net Asset, Yield and Fair Value Methods.

UNIT-II

Accounts of Holding Companies - Minority Interest - Cost of Control - Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment Excluded).

UNIT-III

Bank Accounts : Rebate on Bills Discounted, Interest in Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) - Non-performing Assets (NPA).

UNIT-IV

Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method).

UNIT-V

Inflation Accounting (Accounting for Price Level Changes) - Limitations of Historical Accounting - Current Purchasing Power Method - Current Cost Accounting Method - Hybrid Method - Preparation of Income Statement - Profit and Loss Account and Balance Sheet. (Weightage of Marks, Problems - 80%, Theory - 20%).

Reference Books:

1. Shukla M.C.Grewal, T.S.Gupta S.C - Advanced Accounts, S.Chand & Co. Ltd., New Delhi
2. Gupta R.L. & Radhaswamy M. - Sultan Chand & Sons, New Delhi
3. Jain & Narang - Advanced Accountancy - Kalyani Publishers
4. Iyengar S.P.Advanced Accounting - Sultan Chand & Sons, New Delhi
5. Reddy T.S. & Murthy A. Corporate Accounting - Margham Publications, Chennai.

PAPER X

BUSINESS MANAGEMENT

UNIT-I

Concept of Management - Meaning and Definitions - Nature and Characteristics of Management - Management Vs Administration - Levels of Management - Importance of Management and Scope of Management - Principles.

UNIT-II

Process of Management - Planning - Its Nature, Need Characteristics, Objectives and Importance of Planning - Types of Planning - Principles of Planning - Steps in Planning Process - Planning Premises - Forecasting - Decision Making.

UNIT-III

Organizing - Principles of Organization - Staffing Functions and Importance of Staffing - Departmentation - Authority and Responsibility - Organization Charts and Manual - Job Analysis and Job Evaluation.

UNIT-IV

Directing : Principles of Delegation - Delegation Vs Decentralisation - Principles and Techniques of Directing - Span of Supervision - Fundamentals of Effective Supervision - Role of Communication.

UNIT-V

Leadership - Qualities of a Good Leader - Types of Leadership - Co-ordination and Control - Problems in Co-ordination - Steps Involved in Control Process.

REFERENCE BOOKS:

1. Business Management - Dr.C.B.Gupta - Sultan Chand & Sons
2. Management principles and Practices - Lallan Prasad & S.S.Gulshan & S.Chand & Co.
3. Principles of management - Koontz, Wehrich and Aryasri & Tata McGraw hill
4. Principles & Practice of Management - Dr.H.C. Das Gupta & Sahitya Bhawan Agra

PAPER XI

BANKING LAW AND PRACTICE

Objective:

To gain knowledge of the law and practice of banking

UNIT-I

Banker - Customer Relationship - Meaning of banker and Customer - Customer - Old View - Duration Theory and Modern View - Relation Between Banker and Customer - General Relationship - Debtor and Creditor - Special Relationship - Bailor and Bailee, Principal and Agent, Trustee and Beneficiary, Banker and Adviser - Rights of a Banker - Right of set off - Right of lien - Law of Limitation, Right of Appropriation - Obligations (Duty) - Duty to honour Cheques, Duty to Maintain Secrecy, Duty not to Close the Account of the Customer with Proper Notice - Opening of Bank Account - General Precaution to be taken by a Bank - Special Type of Banker's Customer - Minor, Club, Societies, Partnership, Joint Stock Companies, Joint Account - Closing of a Bank Account.

UNIT-II

Negotiable Instruments - Meaning - Characteristics - Types - Cheque, Promissory Note, Bills of Exchange - Differences between P NCTE and Bills - Bill and Cheque - Cheque - Meaning - Features of a Cheque - Specimen of a Cheque - Material Alterations.

UNIT-III

Crossing of Cheques - Meaning - Objects - Types - General, special and Double crossing - Its Significance - Parties eligible to Cross.

UNIT-IV

Endorsement - Meaning Rules for Endorsement or Essentials of a Valid Endorsement - Kinds - Significance.

UNIT-V

Payment of Cheques - Payment Banker - Role of a Paying Banker - Duties of a Paying Banker - Precautions by the Paying Banker - Statutory Protection to the Paying Banker - Refusal of Payment of Cheques. Collection of cheques - Collecting Banker - Meaning - Capacity of the Collecting Banker - Precautions to be taken by the Collecting Banker - Statutory given to the Collecting

Banker - Negligence - Duties and Responsibilities of a Collecting Banker - Procedure for Collection.

Reference Books:

1. K.P.M. Sundharam and P NCTE Varshney - banking Law and Practice - Sultan chand & Sons.
2. Kandasami, Natarajan and Parameswaran - Banking Law and Practice - S.Chand & Co.,
3. B.Santhanam - Banking Law and Practice - Margham Publications.
4. K.P.Kandasami - Banking Law and Practice - S Chand & Co.,

PAPER XII

MARKETTING MANAGEMENT

Objective:

To create a strong knowledge base in Marketing Management.

UNIT-I

Marketing - Definition - Importance - Features of Marketing - Marketing Concepts - Marketing Approaches - Marketing Mix - Marketing Management - Functions - Marketing Information System.

UNIT-II

Product - Features, Classification, Product Concepts, Product Mix, Product Policy, Product Planning - Idea Generation, Screening, Business Analysis, Product Development, Test Marketing and Commercialization - Product Life Cycle.

UNIT-III

Pricing - Importance - Objectives - Pricing Policies, Strategies and Techniques - Pricing from the point of view of Government.

UNIT-IV

Sales Promotion Techniques and Methods - Advertising - Objectives, Benefits, Selection of Media, Advertising Copy and Ethics in Advertising. Salesmanship - Objectives, Qualities and Types of Salesmen.

UNIT-V

Consumer Behaviour - Buying Motives - Consumerism - Consumer Rights, CRM - Marketing Segmentation - Targeting - Positioning - E- marketing.

Reference Books:

1. Rajan Nair - Marketing, Sultan Chand & Sons, New Delhi
2. R.S.N.Pillai - Modern Marketing, S.Chand & Co., Ltd., New Delhi
3. Phipps Kotler - Marketing Management, Prentice Hall
4. Cundiff - Fundamentals of Marketing
5. Jha and Singh - Marketing Management, Himalayan Publishers.

ALLIED II
PAPER IV
INDIAN ECONOMY

Objective:

To enable the students to understand the salient features of India and her occupational structure; to assess the relative share of Agriculture, industry and service sector in the economy and to analyse the fruits of planning.

UNIT-I

Meaning and Characteristics of Underdevelopment - salient features of Indian Economy - factors responsible for development - development as distinct from growth - a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.

UNIT-II

Planning in India - meaning, process, and approaches. Five Year Plans - Objectives in general and targets and performance.

UNIT-III

Agricultural role in Indian Economy [Contribution to GNP, employment, etc., - Problems of low productivity - Land Reforms - need and scope. The food problem and Green Revolution; Mechanisation - desirability and feasibility.

UNIT-IV

Agricultural Marketing - Regulated Markets - Warehousing - Role of Agricultural Prices commission (APC) - Procurement Policy - Buffer - Stock - Dual Pricing - Role of FCI. Agricultural Credit: Need and Sources.

UNIT-V

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.) Industrial Sickness - causes and measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

Reference Books

1. Rudar Datt & Sundaram, Indian Economy, S.Chand & Co.,
2. M.L.Hhingam, Economics of Development & Planning, Konark Publishers, New Delhi
3. Dr.S.Sankaran, Indian Economy, Margan publication, Chennai
4. RBI Bulletin, Primit Chandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham Foreign Trade, Theory & Practice, S.Chand & Co.,

SKILL BASED SUBJECT II
PAPER II
INVESTMENT MANAGEMENT

Learning objectives:

After studying the subject, you should be able to understand and describe - securities of markets - Savings, Investment - Tax planning and protection of investors.

UNIT-I : Securities and Securities Market

Securities and securities market - Meaning - Characteristics of securities - mobilization of securities for investment - primary issues and derivative securities - Stock Exchange, OTCEI, NSE functions.

UNIT-II : Savings and Investment

Emergence of savings and needs - impact of inflation and Investment activity - Savings and Investment - objectives of investors - Investment for consumption and business - Investment Vs Speculation - Investment opportunities - Financial Vs Physical Investment.

UNIT-III : Investment areas and features

Objectives of investors - characteristics of investment - Risk return relationship - tax benefit - liquidity and easy marketability - safety and riskness - need for tradability - corporate and non corporate investment.

UNIT-IV : Tax Planning of Investment

Taxation of dividend and interest income - brokerage income and business profits - Tax treatment on Investment - Income Tax and Corporate Taxes - Capital gain taxation - Taxation of investment business in India.

UNIT-V : Investor Protection

Need and importance - complaint against members and companies - Grievances Cell - consumer protection fund - protection in New Issue Market - Protection of Fixed Deposit - Guideline to Investors - Credit Rating and investment protection.

Books for Reference

1. Investment Management - V.A.Avadhani-Himalaya Publication House, Mumbai
2. Investment and Security Market in India - A.A.Avadhani - Himalaya Publication House, Mumbai
3. Investment Management - Preeti Singh - Himalaya Publication House, Mumbai
4. Investment Management - C.Gopal Krishnan, Kalyani Publication, New Delhi
5. Investment Management - Inderpal Singh & Jasminder Kaur, Kalyani Publication, New Delhi
6. Investment Management - Sulochana. M. - Kalyani Publication, New Delhi
7. Investment Management and Portfolio Management - Chandre Presanne - TBH – Chennai,

NON-MAJOR ELECTIVE II

PAPER II

GENERAL COMMERCIAL KNOWLEDGE

Objective:

To gain the students to gain basic knowledge of Trade, Industry and Commerce

UNIT-I

Commerce, Trade, Industry - Meaning - Scope and Importance of Commerce - Economic Basis of Commerce.

UNIT-II

Forms of Business Organizations - Sole Trade - Partnership Features - Merits and Demerits.

UNIT-III

Joint Stock Company - Features - Memorandum and Articles - Contents - Prospects and Contents - Shares and Debentures - Types - Co-operatives - Features - Types - Advantages.

UNIT-IV

Office Organization - What is an Office? Functions of Office - Office Accommodation and Environment - Office Layout - Office Manual.

UNIT-V

Handling of Mail, Filing and Indexing - Inward / Outward Mail - Filing and Indexing - System, Essentials and Classification - Methods - Horizontal vs Vertical Filing - Centralized and Decentralized – Indexing.

REFERENCE BOOKS:

1. Principles of Commerce and General Commercial Knowledge - K.L.Nagarajan, Vinayagam, Radhasamy and Vasudevan - S.Chand & Co., New Delhi.

2. A text book of Commerce - J.C. Sinha & V.N.Mughali - R.Chand & Co., New Delhi.
3. Commerce - Principles & Practice - P.N. Reddy & S.S.Gulshan - S. Chand & Co., New Delhi.
4. Elements of Commerce & Business Methods - J.C. Bahl & E.R.Dhongde - New Book & Co., Mumbai.
5. General Commercial Knowledge - Ghosh and Bhushan - Sultan Chand & Sons, New Delhi.

V SEMESTER

PAPER XIII

ACCOUNTING FOR MANAGERS

Objectives:

To gain knowledge of basic concepts and their applications in the area of Management Accounting.

UNIT-I

Management Accounting - Meaning, objectives, functions - Advantages and limitations - Differences between cost accounting and management accounting - Financial statement analysis - Comparative and common size statements - Trend Analysis.

UNIT-II

Ratio analysis - Meaning, significance, advantages and limitations of Ratio analysis - Classification of accounting ratios - Basic purposes of various ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

UNIT-III

Fund Flow Analysis - Meaning - Concept of fund - Sources and uses of funds - Fund flow statement - Uses of fund flow statement - Cash Flow Analysis - Meaning - Preparation of Cash Flow Statement - Objectives and limitations of cash flow statement - Differences between fund flow statement and cash flow statement.

UNIT-IV

Budget and Budgetary control - Meaning, objectives, Advantages and limitations of budgetary control - Functional budget - Flexible Budget.

UNIT-V

Capital Budgeting - Meaning - Significance - Methods of Evaluation of capital Expenditure Proposals - Pay Back Period, Discounted cash flow, Internal Rate of Return Method and Accounting Rate of Return Method.

Problem-80%, theory-20%

Reference Books:

1. S.N. Maheswari Sultan Chand - Management Accounting
2. T.S. Reddy and H.P. Reddy Margham Pub. Management Accounting
3. S.P. Gupta Sultan Chand - Management Accounting

PAPER XIV

FINANCIAL MANAGEMENT

Learning Objectives:

After studying the subject, you should be able to

- a) Understand the meaning and importance of Financial Management.
- b) Explain Capital Structure and its Theories.
- c) Understand the concept and importance of Cost of Capital and Computation
- d) Define and identify dividend and dividend policy, understand different forms of dividend and stability of dividend.
- e) Explain the different sources of Finance and Types of Leverages.

UNIT-I

Financial Management - Meaning - Objective and Importance - Scope of Financial Management - Methods of Financial Management and Goals Financial Controller and Functions - Financial Forecasting.

UNIT-II

Capital Structure - Meaning - Capital Vs Financial Structure - Pattern of Capital Structure - Factors Determining Capital Structure - Theories of Capital Structure.

UNIT-III

Cost of Capital - Importance and Classification - Determination and Computation of Cost of Capital.

UNIT-IV

Dividend Policy - Meaning and Nature - Dividend Theories - Factors Affecting Dividend Policy debate - Forms of Dividend - Stability of Dividend and Significance.

UNIT-V

Sources of Finance - Classification, Security, Internal and Loan Financing - Leverages - Meaning, Types and Significance.

BOOKS FOR REFERENCE:

1. Financial Management - I.M. Pandey
2. Financial Management - S.C.Kuchal, Chatanya Publishing House - Allahabad.
3. Financial Management - Prasanna Chandra, Tata McGrawHill (TMH) -Delhi.
4. Financial Management - P.V. Kulkarni, Himalaya Publishing Co. - Bombay
5. Financial Management - Kings Series.
6. Financial Management - Pradeep Kumar, Kedarnath Ramnath & Co.
7. Financial Management - P.Saravanavel, Dhanpat Rai & Sons - Delhi
8. Financial Management - Dr.S.N.Maheshwari, Sultanchand & Sons – Delhi

PAPER XV

COST ACCOUNTING I

Objective:

To gain knowledge of basic concepts and techniques of Cost Accounting

UNIT-I: Nature and Scope of Cost Accounting

Cost Accounting : Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System : Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Center and Profit Centre.

UNIT-II: Material Purchase and Control

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control : Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT-III: Methods of pricing of Material Issues

Cost Price Methods : FIFO, LIFO, Average Price Methods : Simple and Weighter Average Price Methods, National Price Methods : Standards Price, and Market Price Methods.

UNIT-IV: Labour Cost Control

Labour Turnover : Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Inventives : Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.

UNIT-V: Overheads

Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate. (Weightage of Marks, problems 80%, theory 20%)

Reference Books:

1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
2. S.N.Maheswarin - Principles of Cost Accounting - Sultan Chand & sons, New Delhi
3. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai
4. Tulsian P.C. - Cost Accounting - Tata McGraw Hills
5. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi

PAPER XVI
PRACTICAL AUDITING

Objectives:

To gain knowledge of the principle and Practice of auditing.

UNIT-I

Meaning and definition of auditing - Nature and scope of auditing - Difference between Book keeping, Accountancy, Auditing and Investigation - Qualities of an auditor - Objects of an audit - Main objects and secondary objects - Advantages and limitations of audit.

UNIT-II

Audit Programme - Its meaning, advantages and disadvantages - Audit File, audit note book and audit working papers - Purposes and importance of working papers - ownership of working papers - Internal check - Meaning, object of internal check - Features of a internal check system - Auditor's duty in regards to internal check system - Difference between internal check and internal audit.

UNIT-III

Vouching - Meaning - Importance and objects of vouching - Vouching of cash book - Vouching of debit and credit side of cash book - Verification of assets and liabilities - Meaning of verification - Objectives - Distinction between vouching, verification and valuation.

UNIT-IV

Company auditors - Qualification and disqualification of auditors - Appointment and removal of an auditor - power, duties and liabilities of an auditor.

UNIT-V

Auditor's report - Importance and contents of auditor's report - kinds of report - qualified report.

Reference Books

1. B.N. Tandon Sultan Chand - A hand book of Practical auditing
2. T.R. Sharma Shitya Bhawanpub. Auditing
3. B.N. Tandon, Sudharsanam, Sundharabahu S. Chand Practical auditing.

ELECTIVE I

(to choose any 1 out of the given 4)

PAPER I.1

INCOME TAX LAW

UNIT-I

Objectives of Taxation - Direct and Indirect Taxes - Definitions in Income Tax Act 1961 - Person, Assesses Income - Previous Year Vs Assessment Year - Residential Status - Incidence of Tax.

UNIT-II

Heads of Income - Salaries, Perquisites, Profit in Lieu of Salary and Deductions - Income from House Property - Annual Value - Deductions.

UNIT-III

Profits and Gains of Business or Profession: Chargeability - Expressly Allowed and Disallowed Deductions - Depreciation - Conditions Governing Depreciation.

UNIT-IV

Capital Gains - Transfer - Cost of Acquisition - Exempted Capital Gain - Method of Computation - Income from Other Sources - General and Specific Incomes - Deductions.

UNIT-V

Set Off of Losses and Carry Forward and Set Off of Losses - Clubbing of Incomes - Income Tax Authorities - Powers and Duties - Procedure for Assessment - Kinds of Returns and Kinds of Assessment.

REFERENCE BOOKS:

1. Dr. H.C.Mehrotra - Income Tax Law and Practice
2. Gaur and Narang - Income Tax Law and Practice
3. Dr.Bagavathi Prasad - Income Tax Law and Practice
4. B.B.Lal - Direct Taxes
5. Singhani - Income Tax Law and Practice

PAPER I.2

ORGANISATIONAL BEHAVIOUR

UNIT-I

Organizational behavior - meaning - importance - historical development of organizational behavior - organization as a social system - socio-technical system - open system - factors influencing organizational behavior - environmental factors - constraints over organization and managerial performance.

Meaning of individual - similarities and differences among individuals - models of man personality - stages of personality development - determinants of personality - learning - perception - factors influencing perception - perceptual distortion - values - attitudes - attitude formation - role behavior - status - sources and problems of status.

UNIT-II

Meaning of group and group dynamics - reasons for the formation of groups - characteristics of groups - theories of group dynamics - types of groups in organization - group cohesiveness - factors influencing group cohesiveness - group decision making process - small group behavior-r.

UNIT-III

Leadership concept - characteristics - leadership theories - leadership styles managerial grid - leadership continuum - leadership effectiveness.

Motivation - concept and importance - motivators - financial and Non-financial - theories of motivation.

UNIT-IV

Management of change: meaning - importance - resistance to change - causes - dealing with resistance to change - concepts of social change and organizational causes - factors contributing to organizational change - introducing change in large organizations - change agents - organizational development - meaning and process.

UNIT-V

Organizational culture, conflict and effectiveness: organizational culture - concept - distinction between organizational culture and organizational

climate - factors influencing organizational culture - morale - concept and types - managing conflict - organizational effectiveness - indicators of organizational effectiveness - achieving organizational effectiveness.

Text and Reference Books

1. Rao, VSP and Narayana, P.S. - Organization Theory & Behavior - Konark Publishers Pvt. Ltd., Delhi, 1987.
2. Prasad, L.M - Organizational Theory & Behavior - Sultan Chand & Sons, New Delhi, 1988.
3. Sekaran, Uma - Organizational Behavior-text & cases - Tata McGraw Hill Pub Ltd., New Delhi, 1989.
4. Robbins, P.Stephen - Organizational Behavior-concepts, controversies & Applications - Prentice Hall of India Ltd., New Delhi, 1988.
5. Luthans Fred - Organizational Behavior - McGraw Hill Publishers Co. Ltd., New Delhi, 1988.
6. Aswathappa. K. - Organizational behavior - HPH, Bombay.
7. J. Jayasankar - Organizational behavior
8. S.S. Khanka - Organizational Behavior

PAPER I.3
INDUSTRIAL LAW

Objective :

To enable the students to gain knowledge on few enactments that governs working of industries and to labour force.

UNIT-I

Factories Act 1948 - Definition and Meaning - Health, Safety and Welfare - Hazardous Process - Working Hours for Adults - Holidays - Employment of Young Persons and Women - Annual Leave with Wages.

UNIT-II

The Workmen's Compensation Act 1923 - Definition of Scope - Rules Regarding Compensation - Amount and Distribution of Compensation - Fatal Accident - Medical Examination - Insolvency of Employer - First Charge on Assets Transferred - Returns as to Compensation - Contracting Out - Penalties.

UNIT-III

The Payment of Wages Act 1936 - Definition - Rules for Payment of Wages - Deduction from Wages - Registers and Records - Inspection - Appeal - Penalty of Offence.

UNIT-IV

Industrial Dispute Act 1947 - Objects and Definitions - Industrial Dispute Meaning - Reference of Disputes to Grievance - Settlement Authorities - Authorities under the Act - Conciliation and Adjudication Machinery - Procedure, Powers and Duties of Authorities - Strike, Lockout and Layoff - Retrenchment.

UNIT-V

The Trade Unions Act 1926 - Definition and Registration - Rights and Privileges of Registered Trade Union - Amalgamation and Distribution of Trade Union - Regulation and Penalties.

Reference books:

1. Elements of Mercantile Law - N.D.Kapoor - Sulthan Chand & Sons, New Delhi.
2. Legal Aspects of Business - Saravanavel and Sumathi, Kalyani Publishers, Delhi.
3. Commercial and Industrial Law - H.K. Sahoroy and N.K. Saha - New Central Book Agency, Kolkatta.
4. Commercial and Industrial Law - M.V. Dhandapani - Sulthan Chand & Sons, New Delhi
5. Commercial and Industrial Law - Dr. M.R. Srinivasan - Margaham Publications - Chennai

PAPER I.4

OFFICE MANAGEMENT

Objective :

To enable the students to understand management of office, methods, environment and procedures.

UNIT-I

Modern Office - Functions - Growth of Office Work - Activities of Modern Office - Importance.

UNIT-II

Functions of Office Management - Planning, Organizing, Directing, Motivating, Coordinating and Controlling - Elements of Office Management - Office Manager - Functions, Qualities and Drawbacks.

UNIT-III

Office Accommodation and Layout - Location of Office - Layout and Merits - Open and Private Office - Merits and Demerits - Office Environment.

UNIT-IV

Office Appliances - Importance, Merits and Demerits - Types - Record Administration - Objects and Principles - Advantages of Records - Keeping - Filing - Objects - Essentials of Good Filing - Centralized Vs Decentralized Filing - Modern Methods and Classification - Indexing - Importance and Essentials - Methods and Merits.

UNIT-V

Report Writing - Types - Objectives - Model Reports.

Reference books:

1. Office Management - R.S.N. Pillai and Bagavathi - S.Chand & Co., New Delhi
2. Office Organization and Management - C.B.Gupta, Sultan Chand, New Delhi
3. Office Management - P.K.Ghosh - Sulthan Chand, New Delhi
4. Office Management - A.Kamaraj - Pallavan Pathippagam - Karamanikuppam

SKILL BASED SUBJECT III

PAPER III

MERCHANT BANKING

Learning Objectives:

After studying the subject you should be able to explain the meaning and functions of merchant banker. Identify the pre issue and post issue activities and capital structure decisions - explain portfolio services and credit syndication.

UNIT-I

Merchant Banking - Meaning, Nature, Scope and Functions, SEBI Regulations, Registration of Merchant Bankers, Categories and General Obligations.

UNIT-II

Capital Structure Decisions, Pattern of Capital Structure, Optimal Capital Structure, Taking Decisions on Capital Structure and Factors Affecting Capital Structure.

UNIT-III

Pre-issue Management, Functions of Merchant Bankers In Public Issue Management - Mechanism - Activities Involved In Public Issue Management - Role of Issue Manager - Methods of Marketing of Securities.

UNIT-IV

Post Issue Activities - Allotment and Dispatch of Shares - Refund Orders - Listing Requirements - Law Relating to Issue Management - Pricing of Issues.

UNIT-V

Portfolio Management Services - Functions - Registration of Portfolio Managers - Investment of Clients Funds - Obligations and Responsibilities - Credit Syndication Services - Syndication for Long-term and Working Capital Loans - Types of Syndicated Loans.

Books for Reference:

1. Merchant Banking and Financial Services. - Dr.S.Gurusamy, Vijay Nicole Publications
2. Merchant Banking - H.R. Machiraju, New Age International Publications.
3. Merchant and Banking of Financial Services - Dr.V.Balu, Sri Venkatesware Publications
4. Merchant Banking - J.C. Varma, Bharat House.

VI SEMESTER
PAPER XVII
BUSINESS POLICIES

UNIT-I

Business - Objectives of Business - Business Environment - components or the key factors of environment - Interaction of environmental factors - Social Responsibility of Business - Social Accounting and Social Audit.

UNIT-II

Business Policy - Characteristics at an Effective Business Policy - Importance - Classification of Business Policies - Policies, Strategies, Programmes, Procedures, Standards and rules - Management by objectives.

UNIT-III

Personnel Policy - Recruitment - Promotion - Training and Development Performance Appraisal - Compensation benefits and services - Product policies - Product mix strategy - Branding, Packaging, Labeling - Guarantees and Warranties, Sampling - Product Life Cycle.

UNIT-IV

Production and Purchase Policies - Production Process - The quantum of production Determinants of Vertical Integration - Maintenance and Replacement - Make or Buy Purchasing - Types - Distribution Policies - Pricing Policies - Promotion Policies.

UNIT-V

Financial Policy - Procurement of capital - sources of finance - Control of Capital issue - Types of securities - convertible debentures - public deposits - Retained earnings - Circulating and Fixed capital.

Reference Books:

1. Business Policy Strategic Planning and Management, P.K.Ghosh, Sultan Chand and Sons.
2. Business Planning and Policy, Dr.C.B. Mamoria and Dr.Satish Mamoria, Himalaya Publishing House.

PAPER XVIII

BUSINESS FINANCIAL SERVICES

Objective :

Explain the meaning of financial services, the part played by financial institutions and financial markets

Enumerate leasing and factoring, their types and uses

Discuss the concept of Venture Capital and mutual fund

Explain credit rating and functions of institutions relating to credit rating

UNIT-I

Financial services - meaning - Financial services and economic environment - legal and regulatory framework - financial institutions and other participants in the financial services sector - capital and money markets - Instruments - Government - Securities market - SWAP Analysis.

UNIT-II

Introduction to leasing - legal and tax aspects - lease evaluation - Merits and Demerits - Accounting and Reporting for Lease - lease funding - Types of lease - Lease agreement - Hire purchase Vs lease - Legal aspects of Hire purchase - rights and duties of hire vendor and hire purchaser.

UNIT-III

Factoring - Types and feature of factoring agreement - Factoring Vs Bills discounting - Services of factor - Consumer Finance and credit card services - forfeiting.

UNIT-IV

Venture capital - meaning and characteristics - criteria for assistance - schemes and guidelines - infrastructure financing - assessment of risk - legal aspects.

UNIT-V

Mutual funds - SEBI Guidelines - Features and types - Management structure and performance evaluation - Growth and recent trends - Investor services - Credit rating agencies - CRISIL, CARE, ICRA - Services - Criteria for rating - Symbols.

REFERENCE BOOKS:

1. Indian Financial System, M.Y.Khan, Tata McGraw Hill, 2001
2. Indian Financial System, H.R.Machiraju Vikas Publishing House, 1999
3. Management of Capital Markets, Financial Services and Institutions, B.S. Bhatia & G.S.Bhatre, Deep and Deep Publishers, 2000
4. Financial Services and Systems - Dr.S.Gurusamy, Vijay Nichole Imprint, Pvt. Ltd., 2004 - Chennai
5. Finance Institutions and Markets - L.M.Bhole, Tata McGraw Hill, 2002
6. Mutual Funds in India, H.Sadhak, Sage Publications, New Delhi, 1997
7. SEBI Guidelines, Bharat Publication, New Delhi
8. Merchant Banking & Finance Services, Dr.V.Balu, Sri Venkateswara Publication, Chennai - 2003

PAPER XIX
COST ACCOUNTING II

Objective :

To gain knowledge of application of concepts and techniques of Cost Accounting.

UNIT-I

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.

UNIT-II

Process Costing : Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation When There is Only Closing WIP With or Without Process Loss.

UNIT-III

Operating Costing (Transport Costing): Cost Unit - Cost Classification - Operating Cost sheet - Reconciliation of Cost and Financial Account.

UNIT-IV

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit.

UNIT-V

Standard Costing: Definition - Features - Advantages - Limitation - Analysis of Variances - Material, Labour and Overhead - Sales Variances.

[Weightage of Marks, Problems - 80%, Theory - 20%]

Reference books:

1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
2. S.N.Maheswarin - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi
3. T.S.Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai
4. Tulsian P.C - Cost Accounting - Tata McGraw Hills
5. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi

ELECTIVE II

(to choose any 1 out of the given 4)

PAPER II.1

INCOME TAX PRACTICE

UNIT-I

Determination of Residential Status - Scope of total Income Tax free incomes - Deductions allowed in computing total Income - Section 80C to 80U.

UNIT-II

Salaries - Perquisites, Allowances and Deductions - Computation of Taxable Salary Income - Income from House Property - Annual Value under different Circumstances - Deductions - Computation of Taxable Income from House Property.

UNIT-III

Profits and Gains of Business or Profession; Computation of Business Income and Professional Income Separately - Provisions Relating to Speculation Income - Computation of Depreciation Allowances.

UNIT-IV

Capital Gains - Short Term - Long Term - Deductions and Exemption - Method of Computation of Income from other Sources.

UNIT-V

Aggregation of Income - Adjustment and Carry Forward of Losses - Assessment of Individuals and Firm - Computation of Tax Liability.

Reference Books:

1. Dr. H.C.Mehrotra - Income Tax Law and Practice
2. Gaur and Narang - Income Tax law and Practice
3. Dr.Bagavathi Prasad - Income Tax Law and Practice
4. B.B.Lal - Direct Taxes
5. Singhani - Income Tax Law and Practice

PAPER II.2

SERVICES MARKETING

Objective :

To enable the students to acquire a deep knowledge in marketing of services.

UNIT-I

Concept of service - Meaning, definitions - Components and types - Service Vs goods - Service Marketing mix characteristics - Advertising - objectives - Advertising message and media selection - merits - personal selling - process - Advantages.

UNIT-II

Physical evidence - Essential and peripheral evidence - Guidelines for physical evidence - Managing demand and supply Capacity constraints - demand patterns - Capacity planning and types - Managing capacity to match demand - Managing demand to match capacity.

UNIT-III

Pricing in services - objectives - types of pricing - characteristics and factors affecting pricing decisions - customer relationship marketing - objectives and requisites - benefits.

UNIT-IV

Quality of service - five dimensions of quality - Gap analysis and causes for customer gap - key factors leading to Customer Gap - Provider Gaps.

UNIT-V

Marketing of Services by Insurance business - Banks - Education - Tourism - Transport.

Reference books:

1. Services Marketing - Dr.L.Natarajan - Margahm Publications, Chennai
2. Services Marketing - M.K.Rampal - S.L.Gupta - Galgotta Pub. House
3. Services Marketing - S.M.Jha - Himalaya Publications, New Delhi
4. Services Marketing - Dr.B.Baly - S.Chand & Co., New Delhi
5. Services Marketing - Vasanthi Venugopal & Raghu V.N. - Himalaya Publications, New Delhi

PAPER II.3

PUBLIC ENTERPRISES IN INDIA

Objective :

To gain knowledge about public enterprises in India and its working.

UNIT-I

Evolution of the Public Sector in India - Forms of organization - Growth - Causes for the Expansion of Public Enterprises.

UNIT-II

Role of Public Sector in India - Employment - Capital Formation - Infrastructure Development - Export Promotion.

UNIT-III

Pricing Policy in Public Enterprises - Features - Guidelines - On Pricing Policy.

UNIT-IV

Problems of the Public Sector - Remedial Measures - New Policy of the Government.

UNIT-V

Public Enterprises under State and Central Government.

Reference books:

1. Ramanadham VV - The Structure of Public Enterprises in India, Allied Publications, New Delhi
2. Gopal Das - The Public Sector in India, Asia Publishing House, New Delhi
3. Dutt & Sundaram - Indian Economy, S Chand & Co., New Delhi
4. Sankaran S - Indian Economy, Margham Publication, Chennai

PAPER II.4
COMPUTER APPLICATIONS
(THEORY)

UNIT-I

Information Technology Basics - Information definition - Prerequisites of Information - need for Information - Components of Information Technology - Role of Information Technology in Business.

UNIT-II

Word Processing with MS Word - Starting MS Word - MS Word environment - Working with word documents - Working with text - working with tables - checking spelling and grammar - printing a document.

UNIT-III

Spreadsheets and MS Excel - Starting MS Excel - MS Excel environment - working with Excel workbook - working with worksheet - Formulas and functions - Inserting charts - Printing in Excel.

UNIT-IV

Making presentation with MS Power Point - Starting MS Power Point - MS Power Point environment - Working with power point - working with different views - designing presentation - printing in power point.

UNIT-V

Electronic commerce - types - advantages and disadvantages - Electronic data interchange (EDI) - how EDI works - EDI benefits - EDI limitations.

Reference books:

1. Sanjay Saxena, "A First course in Computer", Vikas Publishing House
2. Sanjay Saxena "MS Office 2000" Vikas Publishing House.
3. Introduction to Information Technology, IDL group, Pearson Education

ELECTIVE III

(to choose any 1 out of the given 4)

PAPER III.1

INDUSTRIAL ORGANIZATION

Objective:

To gain knowledge of the basic industrial structure, its working.

UNIT-I

Principles of Industrial Revolution - Industrial Growth - Mass Production - Aggregation, Consolidation and Integration - Specialization, its Advantages and Disadvantages - Division of Labour, its Advantages and Disadvantages.

UNIT-II

Industrial Ownership - Sole Proprietorship, Partnership and Joint Stock Companies - Advantages and Disadvantages.

UNIT-III

Plant Location - Layout - Types of Layouts $\frac{3}{4}$ - Plant Design - One Story and Multi-Story Plants - Building Design for Industrial Fire Prevention, Fireproof Buildings - Its Walls, Floors, Doors and Window - The Power Factor, Plant Communication Systems - Employee Facilities.

UNIT-IV

Purchasing and Inventory Control - Purchasing Policies - Need for Inventory Control.

UNIT-V

Production Control - Need - Essential of Planning, Assembly, Scheduling and Dispatching - Time and Motion Study - Inspection and Quality Control - Reasons and Basis for Inspection - Methods of Inspection - Inspection of Purchase, Inspection during Manufacture.

Reference books:

1. Principles of Industrial organization - Kimball & Kimball McGraw - Hill Book Company
2. Effective Industrial Management - Lundy, Eurasia Publishing House (Pvt.) Ltd., New Delhi
3. Industrial organization and management, L Bethel, Atwater, Smith and Stackman, McGraw - hill Book company.

PAPER III.2

SECRETARIAL PRACTICE

Objective:

To gain a comprehensive knowledge on secretarial work in the day - to - day administration of corporate bodies.

UNIT-I

Company secretary - meaning and definition - Types and qualifications - legal position - Appointment and dismissal Rights, duties and liabilities.

UNIT-II

Incorporation of a company - Steps and formalities for registration - Memorandum and Articles of Association and their alteration - Procedure and secretarial practice - Duties of a secretary at subscription and commencement stage.

UNIT-III

Issue of Share certificate and share warrants. Procedure and secretarial work-Calls and forfeiture of Shares, Transfer and Transmission of shares, Payment of Dividend their procedure and secretarial duties relating to them.

UNIT-IV

Procedure for the conduct of board meetings and company general meetings - Duties of secretary - Resolutions - Types - Maintenance of minutes book - Rules and duties of secretary - Maintenance of Books and Records.

UNIT-V

Winding up of a company - Types and procedure consequences of winding up - secretarial duties in winding up.

Reference Books:

1. An out line of Secretarial Practice and office Management, P.K.Ghosh, Sultan Chand & Sons New Delhi.
2. Secretarial Practice, Ashok. K. Bagrial, Vikas Publishing Home New Delhi
3. Company Secretarial Practice. S.A. Sherlekar Kitabmehal, Allahabad
4. Secretarial Practice M.C.Kuchal. Vikas Publishing Home New Delhi
5. Company law & Secretarial Practice, N.D.Kapoor, Sultan Chand & Sons, New Delhi.

PAPER III.3

HUMAN RESOURCE MANAGEMENT

UNIT-I

Nature and scope of HRM - personnel Management and HRM - Functions of HRM - Functions of HR Manager - HRM as a profession - Indian perspective.

UNIT-II

Human Resource Planning - Recruitment - Selection - Methods of Selection - Use of Various tests - Interview techniques in selection - Placement.

UNIT-III

Induction - Training methods - Techniques - Identification of training needs - Training and Development.

UNIT-IV

Job satisfaction - Motivation (Maslow's and Two Factor Theory only) - Performance Appraisal - Methods - Compensation - Incentives - Monetary and Non-Monetary.

UNIT-V

Transfer - Promotion and Termination of Services - Career Development – Monitoring.

REFERENCE BOOKS:

1. Aswathappa - Human Resource and Personnel Management
2. Memoria CB - Personnel Management
3. Decenzo / Robbins - Human Resource Management
4. Jayasankar - Human Resource Management
5. C B Gupta - Human Resource Management
6. L M Prasaad - Human Resource Management

PAPER III.4
BUSINESS ETHICS

UNIT-I

Role and importance of Business Ethics and Values in Business - Definition of Business Ethics Impact on Business Policy and Business Strategy - Role of CEO - Impact on the Business Culture.

UNIT-II

Types of Ethical issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination.

UNIT-III

Ethics internal - Hiring - Employees - Promotions - Discipline - Wages - Job Description - Exploitation of employees - Ethics External - Consumers - Fair Prices - False Claim Advertisements.

UNIT-IV

Ethics External - Environment Protection - Natural - Physical - Society - Relationship of Values and Ethics - Indian Ethos - Impact on the performance.

UNIT-V

Vendors - Government - Social Audit.

Text Books

1. Memoria & Menoria - Business Policy
2. David J. Fritzsche - Business Ethics: A Global & Management Perspective - Tata McGraw-Hill
3. Ramaswamy Namakumari - Strategic Planning - Corporate Strategy - MacMillan India Ltd
4. Velasquez - Business Ethics - Prentice - Hall of India
5. Dr.S. Shankaran - Business Ethics & values

SKILL BASED SUBJECT IV

PAPER IV

INDIRECT TAXES

UNIT-I

Indirect taxes - Introduction - Meaning - Definition - Characteristics - Features of Taxation - Objectives - Types of indirect taxes - Advantages and disadvantages of indirect taxes - canon of taxation.

UNIT-II

Introduction to Central Excise duty - Meaning - Characteristics - Kinds Merits and Demerits - Important definitions of Adjudicating Authority - Excisable goods Registration Procedure - Powers of Commissioner, Deputy Commissioner CENVAT measuring and Features - CENVAT credit - Difference between CENVAT and MODVAT.

UNIT-III

Introduction to Central Sales Tax Act 1956 - Important features - Objectives - Important definition of sales, appropriate state - Goods - declared goods - Sale or purchase in the course of inter - State trade or Commerce in the course of import and export.

UNIT-IV

Sales tax liability on Inter - State Sales - Exemption on subsequent sale to Government to register dealer, unregistered dealer - Rate of tax on sale in the course of inter state trade or Commerce - Determination of turnover - Registration of dealer - Procedure Types Advantages - Cancellation of registration.

UNIT-V

Introduction to custom Duty Act 1962 - Important definitions - Customs duty Objectives - Demerit of custom duty - Types of customs duty - Authority and power of officer - Tax liabilities and valuation of goods.

Reference Books:

1. Indirect Taxes, Dr.H.C.Mehrotra, Prof.V.C.Agarwal, Sahiya Bawan Publications.
2. Indirect Taxes, Dr.Sanjeev Kumar, Bharat Law house Pvt. Ltd. New Delhi

3. Income Tax and Tax Planning, Dr.H.C.Mehrotra
4. Indirect Taxes, Dr.V.Balachandran
5. Income Tax and Central Sales Tax, VAT, Parul Gupta.