

THIRUVALLUVAR UNIVERSITY
CHOICE BASED CREDIT SYSTEM (CBCS)
MASTER DEGREE COURSES
UNDER THE FACULTY OF COMMERCE (M.Com.)
(Effective from the Academic year 2008- 2009)

REGULATIONS

CBCS

Choice-Based Credit System is a flexible system of learning. 'Credit' defines the quantum of contents / Syllabi prescribed for a course and determine the number of hours of instruction required. The distinguishing features of CBCS are the following:

It permits the students to:

- ❖ learn at their own pace
- ❖ Choose electives from a wide range of elective courses offered by the departments of the affiliated colleges
- ❖ undergo additional courses and acquire more than the required number of credits
- ❖ adopt an inter - disciplinary approach in learning
- ❖ make best use of the expertise of available faculty

1. Conditions for Admission:

No student shall be eligible for admission to a Master's degree programme in any of the faculties unless he/she has successfully completed a three year undergraduate degree or earned prescribed number of credits for an undergraduate degree through the examinations conducted by a University / autonomous institution or possesses such qualifications recognized by the Thiruvalluvar University as equivalent to an undergraduate degree.

In case of integrated Master's degree programme of five years, no student shall be eligible for admission unless he/she has successfully passed the examination conducted by a Board / University at the plus two level of schooling (either through formal schooling for 12 years or through open school system) recognized by the Central / State Government for this purpose or its equivalent.

Provided that candidates for admission into the specific main subject of study shall also possess such other qualifying conditions as may be prescribed by the University in the Regulations governing respective courses of study. **[Annexure - V]**

2. Eligibility for the Award of Degree:

A Candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a College affiliated to the University for a period of not less than two academic years and passed the examinations of all the Four Semesters prescribed earning 90/91 credits and fulfilled such conditions as have been prescribed therefor.

3. Duration of The Course:

The duration of the course shall consist of 4 Semesters in two academic years.

4. Examination:

There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year, respectively.

5. Continuous Internal Assessment

The following assessment procedure will be followed for Internal Marks:

Continuous Internal Assessment (CIA) Test

S. No	Reg No	Name	<u>Test I</u> Marks for 50	<u>Test II</u> Marks for 50	<u>Test III</u> Marks for 50	Marks of Best Two Tests 100	Marks converted to 20/30	<u>Assignments/ Seminars [5] Observation [10]</u>	Marks for 25/40

Total marks 100

Test marks to be converted to

Assignments / Seminars

Observation Note

Total

Theory

: 20 marks

: 5 marks

: -

: **25 marks**

Practical

: 30 marks

-

: 10 marks

: **40 marks**

6. Requirements for Proceeding to Subsequent Semesters:

- (i). Candidates shall register their name for the First Semester Examination after the admission in the P.G. Courses.
- (ii). Candidates shall be permitted to proceed from the First Semester up to the Final Semester irrespective of their failure in any of the Semester examinations
- (iii). Candidates shall be eligible to go to subsequent semester, only if they earn, sufficient attendance as prescribed there for by the Syndicate from time to time. Candidates who have not earned the required attendance shall have to redo the missed Semester after completion of Final Semester of the course, after paying the fee for the break of study as prescribed by the University from time to time.

7. Requirement to take the Examinations

- a) A candidate will be permitted to take the University Examination for any Semester, if
 - i) he / she secures not less than 75% of attendance out of the 90 instructional days during the Semester.

[In the case of married women students the minimum attendance requirement shall be 55% of the total instructional days].

- ii) he / she earns a progress Certificate from the Head of the Institution of having satisfactorily completed the Course of Study prescribed in the subjects as required by the Regulations, and
 - iii) his / her conduct has been satisfactory.

Provided that it shall be open to the Syndicate, or any authority delegated with such powers by the Syndicate to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed for any valid reason(s) subject to the usual conditions.

- b) A candidate who has secured attendance less than 75% but 65% and above shall be permitted to take the Examination on the recommendation of the Head of the Institution to condone the lack of attendance as well as on the payment of the prescribed fees to the University.
 - c) A candidate who has secured attendance less than 65% but 55% and above in any Semester, has to compensate the shortage of attendance in the subsequent Semester besides, earning the required percentage of attendance in that Semester and take the Examination of both the Semester papers together at the end of the latter Semester.
 - d) A candidate who has secured less than 55% of attendance in any Semester will not be permitted to take the regular Examinations. He / she has to re-do the Course after the completion of the final semesters by rejoining the Semester in which the attendance is less than 55%.

e) A candidate who has secured less than 65% of attendance in the final Semester has to compensate his / her attendance shortage in a manner to be decided by the Head of the Department concerned after rejoining the Course.

8. Passing Minimum:

- a. There shall be no Passing Minimum for Internal.
- b. For External Examination, Passing Minimum shall be of 50% (Fifty Percentage) of the maximum marks prescribed for the paper.
- c. In the aggregate (External + Internal) the passing minimum shall be of 50% for each Paper/Practical/Project and Viva-voce.
- d. Grading shall be based on overall marks obtained (internal + external).

9. Classification of Successful Candidates:

Candidates who secured not less than 60% of aggregate marks (Internal + External) in the whole examination shall be declared to have passed the examination in the First Class.

All other successful candidates shall be declared to have passed in Second Class. Candidates who obtain 75% of the marks in the aggregate (Internal + External) shall be deemed to have passed the examination in First Class with Distinction, provided they pass all the examinations (theory papers, practicals, project and Viva-voce) prescribed for the course in the First appearance.

10. Grading System:

The term Grading system indicates a Seven (7) point scale of evaluation of the performances of students in terms of marks obtained in the Internal and External Examination, grade points and letter grade.

SEVEN POINT SCALE [As per UGC notification 1998]

Marks	Grade Point	Letter Grade	Class
95-100	7.00	H	First Class with Distinction
90-94	6.00	O	First Class with Distinction
75-89	5.50	D	First Class with Distinction
60-74	4.75	A	First Class
55-59	4.00	B	Second Class
50-54	3.5	C	Second Class
Below 50	3.00	F	Fail

From the second semester onwards, the total performance within a semester and continuous performance starting from the first semester are indicated respectively by **Grade Point Average (GPA)** and **Cumulative Grade Point Average (CGPA)**. These two are calculated by the following formulae:

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where 'C_i' is the Credit earned for the Course i in any semester; 'G_i' is the Grade point obtained by the student for the course i and 'n' is the number of courses **passed** in that semester.

CGPA = GPA of all the courses starting from the first semester to the last semester.

11. Ranking:

Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

Provided in the case of Candidates who pass all the examinations prescribed for the course with a break in the First Appearance due to the reasons as furnished in the Regulations 7. (iii) supra are only eligible for Classification / Distinction.

12. The Medium of Instruction and Examinations

The medium of instruction and Examinations shall be in English

13. Appearance For Improvement:

Candidates who have passed in theory paper / papers are allowed to appear again for theory paper / papers only once in order to improve his/her marks, by paying the fee prescribed from time to time. Such Candidates are allowed to improve within a maximum period of 10 Semesters counting from his/her first semester of his/her admission. If candidate improves his marks, then his improved marks will be taken into consideration for the award of Classification only. Such improved marks will not be counted for the award of Prizes / Medals, Rank and Distinction. If the Candidate does not show improvement in the marks, his previous marks will be taken into consideration.

No candidate will be allowed to improve marks in the Practicals, Mini Project, Viva-voce, Field work.

14. Evening College

The above Regulations shall be applicable for candidates undergoing the respective Courses in the Evening Colleges also.

15. Transitory Provision:

Candidates who have undergone the course of study prior to the academic year 2008-2009 will be permitted to appear for the examinations under those Regulations for a period of three years i.e., upto and inclusive of April/May 2012 Examinations. Thereafter , they will be permitted to appear for the examination only under the Regulations then in force.

Question Paper Pattern

Section A	5 X 6 (either or pattern) One question from each unit	30 Marks
Section B	3 X 15 (out of 5 Question) One question from each unit	45 Marks
	Total	75 Marks

ANNEXURE - V

ELIGIBILITY FOR ADMISSION TO THE FOLLOWING COURSES

MASTER OF COMMERCE

A candidate who has passed the B.Com. B.Com. (Corporate Secretaryship), B.C.S., B.B.A., B.Com. (Bank Management), B.A (Co-op.), B.A. (Economics), B.A. (Corporate Economics) and B.Sc. Mathematics or B.Sc. (Computer Science) or B.C.A. or B. Sc. (ISM) with any two Core Papers offered at the B.Com. level of this University or an Examination of any other University accepted by the Syndicate as equivalent thereto shall be permitted to take the Master of Commerce Degree Examination of this University after a Course of two Academic Years in the University Department / Colleges affiliated to the Thiruvalluvar University

THIRUVALLUVAR UNIVERSITY
MASTER OF COMMERCE
[CBCS PATTERN]

[with effect from 2008-2009]

The Course of Study and the Scheme of Examinations

Year / Semester	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam hrs	Max.Marks		
							IA	Uni. Exam.	Total
I Year I Semester	Core	Paper I	Advanced Financial Management	6	4	3	25	75	100
	Core	Paper II	Accounting for Managerial Decisions	6	4	3	25	75	100
	Core	Paper III	Global Marketing	6	4	3	25	75	100
	Core	Paper IV	Advanced Business Statistics	6	4	3	25	75	100
	Elective I	Paper I	(to choose 1 out of 3) 1. Managerial Economics 2. Computer Applications in Business 3. Insurance and Risk Management	6	4	3	25	75	100
I Year II Semester	Core	Paper V	Corporate Laws	6	4	3	25	75	100
	Core	Paper VI	Human Resource Management	6	4	3	25	75	100
	Core	Paper VII	Advanced Accounts	6	4	3	25	75	100
	Core	Paper VIII	Quantitative Techniques for Business Decisions	6	4	3	25	75	100
			Human Rights	2	2	3	25	75	100
	Elective	Paper II	(to choose 1 out of 3) 1. Industrial Relations 2. E -Commerce 3. Bank Management	4	4	3	25	75	100
II year III Semester	Core	Paper IX	Indirect Taxes	6	4	3	25	75	100
	Core	Paper X	Organizational Behavior	6	4	3	25	75	100
	Core	Paper XI	Advanced Cost Accounting	6	4	3	25	75	100
	Core	Paper XII	Research Methodology	4	4	3	25	75	100
	Elective III	Paper III	(to choose 1 out of 3) 1. Labor Legislation 2. Introduction to Tally Accounting (only Theory) 3. Services Marketing	4	4	3	25	75	100
	Elective IV (Non-Major Elective)	Paper IV	(to choose 1 out of 3) 1. Tourism Development 2. Principles of Public Administration 3. Social Ethics	4	4	3	25	75	100

Year / Semester	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam hrs	Max.Marks		
							IA	Uni. Exam.	Total
II Year IV Semester	Core	Paper XIII	Direct Taxes	6	5	3	25	75	100
	Core	Paper XIV	Investment Management	6	5	3	25	75	100
	Core		Project /Dissertation * with <i>viva voce</i> (or)	12	10		50	150	200
	Core	Paper XV	Project Development	6	5	3	25	75	100
	Core	Paper XVI	Marketing Research	6	5	3	25	75	100
	Elective V	Paper V	(to choose 1 out of 3) 1. Business Environment and Policy 2. Introduction to Information Technology 3. Sales and Advertising Management	6	4	3	25	75	100
			Total	120	90				2200

* Students have to choose either Project / Dissertation with *viva voce* or Paper XV and Paper XVI instead of Project / Dissertation.

Project/Dissertation with viva voce

Maximum Marks 200 Passing Minimum 100 marks

DISSERTATION : 150 Marks

Viva voce : 50 Marks

There will be a Project / Dissertation at the end of the fourth Semester. Teachers may be assigned students based on the total strength of staff and students of the Department. Care should be taken to see that equal no of students are allotted for work assignment among the teachers concerned. The Dissertation may be valued by two Examiners one internal and one external, selected from the panel of PG Examiners of the University. The *viva voce* must be conducted by the teachers selected out of the Panel of PG Examiners maintained by the University within a month from the date of submission of Dissertation.

Duration of the Project / Dissertation - IV Semester - December to April

The candidates have to submit the Dissertation 15 days before the commencement of the fourth Semester Theory Examinations of the University. A candidate who fails the

Project / Dissertation may resubmit the same in the subsequent Semester Examination for evaluation. *Viva voce* need not be conducted for such candidate.

There will not be Practicals for the Computer related papers offered as Electives under various groups in the respective Semesters. These Subjects may be handled by the teachers working in the Commerce Department of the affiliated Colleges.

THIRUVALLUVAR UNIVERSITY

MASTER OF COMMERCE

SYLLABUS

UNDER CBCS

[with effect from 2008-2009]

I SEMESTER

PAPER I

ADVANCED FINANCIAL MANAGEMENT

UNIT-I

Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Risk-return trade off.

UNIT-II

Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches- Bank credit-Basic principles and methods of assessment- Other sources of short term finance-Operating environment of working capital

UNIT-III

Capital structure planning: Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

UNIT-IV

Management of fixed assets - Evaluation of capital investment decision: Payback period - ARR - IRR - NPV - CAPM.

UNIT-V

Working capital management - working capital cycle - forecasting of working capital requirements - Factors influencing working capital - Management of inventory, cash and accounts receivables - payables management - credit and collection policies.

Note: The proportion between Theory and Problems shall be 40:60

Reference Books

1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
2. John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.
3. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
4. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
5. P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.

PAPER II

ACCOUNTING FOR MANAGERIAL DECISIONS

UNIT-I

Accounting for Decision making - Scope and Importance - Decision Accounting vs. Financial Accounting and Cost Accounting.

UNIT-II

Financial and Investment analysis - Analysis and Interpretation - Ratio Analysis - Leverage analysis - Budgeting and budgetary control - Functional Budgets - Master Budget - Flexible budgeting - Zero Base Budgeting-

UNIT-III

Understanding Financial statements - Construction and analysis of profit and loss account and balance sheet - Construction and analysis of Fund flow and cash flow statements.

UNIT-IV

Cost Management - Absorption and Marginal Costing - Cost - volume - profit analysis - Applications and techniques.

UNIT-V

Financial decisions - capital structure - dividend decisions (only simple problems).

Note: 80% of the total marks be allotted for problems and 20% for theory

Prescribed Text Book

Management Accounting and Financial Control - S.N.Maheswari, Sultan Chand & sons, New Delhi

Reference books

1. Management Accounting - Man Mohan and Goyal.
2. Management Accounting - Hingorani and Ramanathan.
3. Management Accounting - Charles Horngren.
4. Management Accounting - J.Batty.

PAPER III
GLOBAL MARKETING

UNIT-I

Global Marketing - Scope - Importance - Global vs. National Marketing - Global Marketing Environment - Social - Cultural - Political - Legal and Regulatory Environments.

UNIT-II

International infrastructure for global trade promotion - GATT/ WTO - Export Promotion Councils - Services Institutions - IIFT - NCTI - ECGC - EXIM Bank - Export Promotion Council - Directorate General of Shipping - Global pricing - Objectives and Strategies.

UNIT-III

Global Customers - Segmentation, Targeting and Positioning - Global Product Positioning - Product life Cycle in Global Marketing - Global pricing - Objectives and Strategies.

UNIT-IV

Global Marketing Channels and Physical Distribution - Channel Objectives and Constraints - Channel Strategy - Physical Distribution and Logistics - Global Advertising and Branding - Global Promotion.

UNIT-V

Global Trade Procedure - Export Documentation - Processing of Export Procedure - Payment terms and conditions - Letter of Credit - Pre-shipment and Post Shipment finance - Forfeiting - Buyers Credit - Global Trade Assistance.

Reference books

1. Varshney, R.L. and Bhattacharya B: International Marketing Management, Sultan Chand and Sons, New Delhi.
2. Warnen J.Keegan: Global Marketing Management, Prentice Hall of India, New Delhi.
3. Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai.
4. Duby V.K.: Export Marketing, Common Wealth Publishers, New Delhi

PAPER IV

ADVANCED BUSINESS STATISTICS

Objective

To apply statistical techniques for interpreting and drawing conclusion for business problems.

UNIT-I

Partial correlation - Partial correlation coefficient - Partial correlation in case of four variables - Multiple correlation - Multiple regression.

UNIT-II

Theory of probability-probability rules - Bayes theorem - Probability distribution - Characteristics and application of Binomial, poisson and normal distribution

UNIT-III

Sampling - sampling methods - sampling error and standard error - relationship between sample size and standard error. Testing hypothesis - testing of means and proportions - large and small samples - Z test and t test.

UNIT-IV

Chi square distribution - Characteristics and application - test of goodness of fit and test of independence - Test of Homogeneity

UNIT-V

F distribution - testing equality of population variances - Analysis of variance -one way and two way classification.

Note: The proportion between theory and problems shall be 20:80

Reference Books

1. S P Gupta, Statistical methods, Sultan chand & Sons, 2000, New Delhi
2. D C Sancheti and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi
3. J.K.Sharma, Business Statistics-Pearson Education
4. Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
5. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

ELECTIVE

(to choose any 1 out of the given 3)

PAPER I.1

MANAGERIAL ECONOMICS

Objectives

Aims to provide a broader understanding of Managerial Economics and its managerial applications.

UNIT-I

Definition and scope of the subject - fundamental concepts and Methods - firm's objectives and the role of managerial economist.

UNIT-II

Demand analysis and Forecasting for consumer goods and capital goods - use of business indicators - type of elasticity.

UNIT-III

Concept and resources allocation - Cost Analysis - Short run and long run Cost functions - production functions - cost price - Output relations.

UNIT-IV

Economics of size and capacity Utilization - Input - Output analysis - Market Structure - Pricing and output general equilibrium.

UNIT-V

Pricing Objectives - pricing methods and approaches - price discrimination, Product line pricing - profit planning and Cost control - Business cycle and Policies.

Reference Books

1. Peterson, managerial economics, 4th edition - Pearson education - New Delhi.
2. Sampat Mokherjee, Business and Managerial Economics, New Central Book Agency, Calcutta.
3. Spencer M.H. Managerial Economics Text, Problems and short cases, Richard D. Irwin INC.
4. Sankaran.S, Managerial Economics Margham Publications, Chennai.
5. Dwivedi D.N , Managerial Economics, Vikas-New Delhi
6. Mankar & Denkar, Business Economics, Himalaya publishing House, Bombay
7. Joel Dean, Managerial Economics, Prentice Hall of India - New Delhi.
8. R.L. Varshney & K.L. Maheshwari, Managerial Economics-Sultan Chand & Sons, New Delhi.

PAPER I.2

COMPUTER APPLICATIONS IN BUSINESS

UNIT-I : COMPUTER HARDWARE

CPU, Input devices, Output Devices, Communication devices, storage devices Types of Computer system.

UNIT-II : INFORMATION TECHNOLOGY

Basic idea of LAN (Local Area Network), and WAN (Wide Area Net work) E-mail: Internet Technologies, Access Devices, Concept of World Wide Web and Internet browsing.

UNIT-III : WORD PROCESSING

Introducing and working with MS Word in MS-Office - Word Basic Commands, Formatting - Text and documents, Sorting and Tables, Working with graphics, introduction to Mail merge.

UNIT-IV : SPREAD SHEET

Working with EXCEL - Formatting functions, chart features, working with graphics in EXCEL using worksheets as database in accounting, Marketing, finance and personnel areas.

UNIT-V : PRESENTATION WITH POWER POINT

Power Point, basics creating Presentation of easy way: working with graphics in Power Point show time, sound effect and animation effects.

Reference Books

1. Date, C.J: An Introduction to Data base systems, Addison Wesley, Massachusetts.
2. Dienes, Sheih.S: Micro soft Office, Professional for Windows 95: Instant Reference: BPB Publication, New Delhi.

3. Mansfield, Ron: The Compact Guide to Microsoft Office BPB Publication, New Delhi.
4. O.Brian...A: Management information System, Tala Mc Graw Hill, Delhi.
5. Ullman, J.O: Principles of Data base System, Galgoia publication, New Delhi.

PAPER I.3

INSURANCE AND RISK MANAGEMENT

UNIT-I

Risk and Risk management process - risk identification - evaluation - risk management techniques - Insurance and risk management techniques - selecting and implementing risk management techniques.

UNIT-II

Commercial risk management applications - property - liability - commercial property insurance - different policies and contracts - business liability and risk management insurance - workers compensation and risk financing.

UNIT-III

Personal risk management - applications - property and liability - risk management for auto owners - Lorry owners - risk management for homeowners.

UNIT-IV

Risk management applications - loss of health - medi-claim - retirement planning and annuities - employee benefits - financial and estate planning.

UNIT-V

Risk management environment - Insurance industry - functions and organization of insurers - Government regulation of insurance sector - IRDA - privatization of insurance business in India - changes in insurance act - Insurance intermediaries - insurance products-pricing - claim valuation - Foreign insurers in India

Reference Books

1. Anand Gangly, Insurance Management, New age International, 2002
2. Arthur C Williams, Risk Management and Insurance, 8th Ed, McGraw Hill Co.
3. Insurance Act - Latest edition.

II SEMESTER

PAPER V

CORPORATE LAWS

UNIT-I

Corporate Laws: Importance - objectives. Doctrine of indoor Management. Liability of Misstatement - Mergers and Acquisitions.

UNIT-II

Information Technology Act: Intellectual Property Rights - Patents Act - Foreign Exchange Management Act - 2000 (FEMA) - Competition Act - 2002.

UNIT-III

SEBI ACT SEBI Regulations - Corporate Governance - Transparency and Disclosures - Latest trends. Audit Committee. Nolin Committee

UNIT-IV

ENVIRONMENT PROTECTION ACT - 1986. Power of Government - Air [Prevention and Control of Pollution] Act, 1981. Water [Prevention and Control of Pollution] Act, 1974.

UNIT-V

CONSUMER PROTECTION ACT, 1986 - MRTP Act, 1969 - Provisions relating to Restrictive Trade Practices and Unfair Trade Practices.

Reference Books

1. N.D. Kapoor, Elements of Company Law, Sultan Chand & sons, New Delhi.
2. Company Acts, 1956 (Acts and Rules).
3. N.D. Kapoor, Elements of Mercantile Law, Sultan Chand & sons, New Delhi.
4. Gulshan, S.S. A Hand book of Corporate Laws, S. Chand & Co, New Delhi.
5. Kuchhal, M.C. Mercantile Law, Vikas Publishing House, New Delhi.
6. Shukla, M.C. a Manual of Mercantile Law, S. Chand & Co., New Delhi.

PAPER VI

HUMAN RESOURCE MANAGEMENT

UNIT-I

Humans and other physical resources - development of the human potential - Implications of Behavioral Science theories to HRM - Link between organization planning and HR planning.

UNIT-II

Acquisitions and maintenance of personnel - recruitment and selection - purposes and methods of recruitment and selection - Maintenance of personnel - motivation for increased productivity - Q W L.

UNIT-III

Rewards and incentives - financial and non-financial incentives - Grievance procedure - conflict - process - stress vs. challenge - sources - resolution.

UNIT-IV

Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment.

UNIT-V

Human development - training - need and importance - methods of training - designing training program - Evaluation of training program - Executive development. - Organization change - change agents - resistance to change - managing the resistance.

Reference Books

1. Dressler- Human Resource management, 8th Ed. Pearson Education, 2002
2. De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
3. S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.
4. Aswathappa, Human Resource and Personnel Management, TataMcGraw Hill, NewDelhi, 2002.
5. A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, New Delhi.

PAPER VII

ADVANCED ACCOUNTS

Objectives

The primary objective of this subject is to enlighten the students the theoretical aspects of different topics and special attention to chapters like Inflation accounting, Holding Companies, Bank and Insurance Company accounts.

UNIT-I

Accounts of Banking Companies - Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.

UNIT-II

Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.

UNIT-III

Holding Company Accounts - Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.

UNIT-IV

Accounts of Electricity Companies - Preparation of final accounts using Statutory Forms Prescribed by Electricity Rules 1956 - Replacement of an asset.

Inflation accounting - Need - Objections - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements.

UNIT-V

Human Resource Accounting - Need and Development - Importance of Human Resource Accounting - Objections against Human Resource Accounting - Human Resource Accounting in India. Corporate Social Reporting - Concept and objectives of social responsibility.

Reference Books

1. M C Shukla and T S Grewal, Advance accounts, S.Chand & Co New Delhi
2. Anjan Bhattacharya & Subrata Mukerjee, Advanced Practical Accounts, S. Chand & Co., New Delhi.

PAPER VIII

QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

UNIT-I

Linear programming and net work analysis - PERT and CPM - Simplex method - Application of simplex technique.

UNIT-II

Inventory models - General concepts and definitions - Various cost concepts -The technique of inventory control - EOQ models.

UNIT-III

Transportation model-Definitions-Formulation and solution of Transportation models - North west corner - MMM - VAM.

UNIT-IV

Assignment model - Definitions - Formulation and solution of Assignment models-simplex and Hungarian method.

UNIT-V

Queuing theory - meaning-objectives - Limitations - Elements of queuing system - Queuing models.

Note: The proportion between theory and practice shall be 20:80

Reference Books

1. C.R.Kothari, Quantitative Techniques, Vikas publishing house.
2. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons, New Delhi.
3. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
4. Business statistics and operations research, Dr D Joseph anbarasu Lintec Press Trichy.

HUMAN RIGHTS

COMPULSORY PAPER

UNIT-I

Definition of Human Rights - Nature, Content, Legitimacy and Priority - Theories on Human Rights - Historical Development of Human Rights.

UNIT-II

International Human Rights - Prescription and Enforcement upto World War II - Human Rights and the U.N.O. - Universal Declaration of Human Rights - International Covenant on Civil and Political Rights - International Covenant on Economic, Social and Cultural Rights and Optional Protocol.

UNIT-III

Human Rights Declarations - U.N. Human Rights Declarations - U.N. Human Commissioner.

UNIT-IV

Amnesty International - Human Rights and Helsinki Process - Regional Developments - European Human Rights System - African Human Rights System - International Human Rights in Domestic courts.

UNIT-V

Contemporary Issues on Human Rights: Children's Rights - Women's Rights - Dalit's Rights - Bonded Labour and Wages - Refugees - Capital Punishment.

Fundamental Rights in the Indian Constitution - Directive Principles of State Policy - Fundamental Duties - National Human Rights Commission.

Books for Reference:

1. International Bill of Human Rights, Amnesty International Publication, 1988.
2. Human Rights, Questions and Answers, UNESCO, 1982
3. Mausice Cranston - What is Human Rights
4. Desai, A.R. - Violation of Democratic Rights in India
5. Pandey - Constitutional Law.

6. Timm. R.W. - Working for Justice and Human Rights.
7. Human Rights, A Selected Bibliography, USIS.
8. J.C.Johari - Human Rights and New World Order.
9. G.S. Bajwa - Human Rights in India.
10. Amnesty International, Human Rights in India.
11. P.C.Sinha & K. Cheous (Ed) - International Encyclopedia of Peace, Security Social Justice and Human Rights (Vols 1-7).
12. Devasia, V.V. - Human Rights and Victimology.

Magazines:

1. The Lawyer, Bombay
2. Human Rights Today, Columbia University
3. International Instruments of Human Rights, UN Publication
4. Human Rights Quarterly, John Hopkins University, U.S.A.

ELECTIVE

(To choose any 1 out of the given 3)

PAPER II.1

INDUSTRIAL RELATIONS

UNIT-I

The changing concepts of Industrial relations; Factors affecting Employee stability - Application on Psychology to industrial relations - Worker's Participation in management.

UNIT-II

Trade Unions - growth - conditions for the development of trade unionism - Aims and objectives of trade unions - Trade unions in India, problems and future.

UNIT-III

Industrial disputes, forms, causes, prevention and settlement - Important provisions of Industrial Disputes Act - Machinery - Functions, powers, scope, strikes, lockouts, Lay off, Retrenchment and closure.

UNIT-IV

Management and personnel administration - managing, working and living in a Changing world. Managers and their personnel concepts. Organization structure and Management development.

UNIT-V

Diagnosing organizational health situational thinking; A systematic approach - interviewing - Indicators of organizational health - personal research turnover and internal mobility, Complaints and grievances, occupational safety and health trends.

References Books

1. Pigou and Myers ,Personnel Administration : A point of view and a method, 9th edition McGraw Hill, Inc.
2. C.B. Memoria, Industrial and labour relations in India, Kitab Mahal.
3. N.K. Singh, Dimensions of Personnel Management, Vani Educational Books, New Delhi, 1986.
4. N.G. Nair and Latha Nair, Personnel Management and Industrial relations, S.Chand & Co., 1999.
5. S C Srivastava, Industrial Relations and Labour Laws, Vikas, 2002.
6. Mike Salamon, Industrial Relations 4th Ed, Pearson Education, 2001.

PAPER II.2

E. COMMERCE

UNIT-I : ELECTRONIC COMMERCE

Meaning - Traditional Commerce - E. Commerce and its application in business. Basic Blocks of E. Commerce. E. Commerce consumer - Anatomy of E. Commerce.

UNIT-II : NETWORK INFRASTRUCTURE

Global Information Distribution Networks - Components of the I - way - Policy issues - Internet terminology - Internet Governance - An overview of Internet Applications.

UNIT-III : NETWORK LAYERS

Internet Protocol (IP) - Transmission Control Protocol (TCP) - Multimedia Concepts - Advantages of Internet. Electronic Data Interchange (EDI) - EDI and E. Commerce - EDI application in Business.

UNIT-IV : NETWORK SECURITY

Client Server Network security - Firewalls and Network Security - data and message Security - encrypted documents and Electronic Mail. Video conferencing.

UNIT-V : DIGITAL DOCUMENTS

Document Library - Types of Digital Documents - Corporate data warehouse - Electronic Payment Scheme - Intra-organizational Electronic Commerce.

References Books

1. David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.
2. Soka, From EDI to Electronic Commerce, Tata McGraw – Hill, 1995.
3. Saily Chan, Electronic Commerce Management, John Wiley, 1998.

4. Neil Randall, *The Internet in a Wee*, 2nd Edn. Prentice Hall of India, New Delhi.
5. Kamalesh, K. Balaji and Debjani Nag, “E-Commerce”, the cutting edge of business, Tata McGraw – Hill, 2000.
6. Marilyn Greenstein and Todd M. Fein Mann, *Electronic Commerce, Security, Risk Management*, Irwin McGraw Hill, 2000.

PAPER II.3

BANK MANAGEMENT

UNIT-I

Banking structure in India - banking functions and services - Foreign commercial banks - Private commercial banks - capital adequacy.

UNIT-II

Principles of lending - financial adequacy assessing the borrower - project appraisal - structural and Infrastructural analysis - legal formalities - follow up loans, asset management companies.

UNIT-III

Non Performing Assets (NPAs) - Early Warning Signals - Management of NPAs - Remedies Available - Recent Measures - loan recovery tribunals - Provisions of Revenue Recovery Act

UNIT-IV

Investment management - priorities in allocation of bank funds - investment in governments securities - maturity and yield - quality and diversification, profitability management - profit planning

UNIT-V

Traditional Banking vs. E-Banking - facets of E-Banking - Internet Procurement - E - Banking Transaction - Electronic Delivery Channels - Truncated Cheque - Complete Centralized Solution - Features of CCS - Advances of E-Banking - Constraints in E-Banking - Security Measures.

Reference Books

1. Varshney, PN. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
3. Vasant Desai, Principles of Bank Management, Mumbai, Himalaya Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.
5. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall)
6. E.Gordon and Dr. K. Natarajan, Banking Theory Law and Practice – Himalaya Publishing House.

III SEMESTER

PAPER IX

INDIRECT TAXES

UNIT-I

Indian Federal System - An overview - Important features of federal finance - Canons of taxation - Direct and Indirect taxation - Merits and Demerits.

UNIT-II

Central Excise - Definitions - Goods - Excisable goods - manufacture - Deemed manufacture - Basis of charge - Valuation of Excisable goods - Clearance of goods - Physical control - Compounded Levy Schemes - Self Removal Procedure - CENVAT.

UNIT-III

Customs Duties - Definitions - Goods - Imported goods - Export goods - Levy of Customs duty - Exemptions from customs Duty - Baggage Rules.

UNIT-IV

Authorities of customs and Excise. Powers - imposition of fines and penalties.

UNIT-V

VAT - Significance - Cascading effect of Taxes - VAT in Tamilnadu - Rates of Tax - Exemptions from Vat - White Paper on VAT.

References Books

1. Dinkar Pagare, Business Taxation, Sultan Chand & Sons, New Delhi.
2. Balachandran V, Indirect Taxation, Sultan Chand & Sons, New Delhi.
3. Govindan M.S, Indirect Taxes Made Easy, Sitaraman & Co, Chennai.
4. Datey V.S, Indirect Taxes, Taxman Publications, New Delhi.
5. Jayakumar.A, Indirect taxes, Learntech Press, Trichy.

PAPER X

ORGANISATIONAL BEHAVIOUR

UNIT-I

Organizational Behavior - Fundamental concepts - nature and scope - OB in the new millennium - Foundations of Individual behavior - Personality, Perception, Learning, Values and Attitudes.

UNIT-II

Motivation - Early theories - Contemporary theories - Motivation at work - Designing and Motivating for jobs.

UNIT-III

Group Dynamics - Group Behaviour, - Inter-group relations - Communication and Group - Decision making.

UNIT-IV

Leadership - Trait, behaviour and contingency theories- Power and Politics - Conflict - causes, conflict management, Transactional Analysis (TA) - Work Stress.

UNIT-V

Organizational Structure And Design: Organizational changes and development - Organizational culture and climate -Organizational effectiveness.

Reference Books

1. Stephen Robbins, Organisational Behaviour, 0th Ed. Pearson Education, 2001
2. Fred Luthans, Organizational Behavior, McGraw Hill, 1998
3. Wagner, Organizational Behaviour, Thomson Learning, 2002.
4. S.S. Khanka, Organisational Behaviour, S.Chand & Co.,New Delhi Edn,2007
5. Dr. S. Shajahan & Linu shajahan, Organisational Behaviour, New age International Publishers, New Delhi.

PAPER XI
ADVANCED COST ACCOUNTING

Objectives

The aim of the cost accounting is to acquaint the students with various concepts, methods of costing and decision making

UNIT-I

Nature and significance of cost accounts - Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting - Installation of costing system - Elements of Cost - Cost centre and profit centre - Preparation of Cost sheet, tender of quotations.

UNIT-II

Methods of Costing - Process costing, Treatment of equivalent production - Inter process profit - Joint and by product Costing - Preparation of contract account, Cost plus contract and escalation clause.

UNIT-III

Standard Costing and Variance analysis - Material, Labor and Overheads -reporting of variances

UNIT-IV

Cost control - Reconciliation Statement - Control over wastages, Scrap, Spoilage and defectives - Constituting cost reduction cell.

UNIT-V

Activity based costing - JIT Costing - Cost Audit

Note: The proportion between theory oriented and problem oriented questions in the university examination shall be 20:80

Reference Books

1. S.P. Jain and K.L. Narang - Cost accounting-Kalyani Publishers-New Delhi.
2. B.K. Bhar - Cost Accounting-Academic publishers, Calcutta
3. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai
4. C.T.Horangren - Cost Accounting - A Managerial Emphasis - Pearson education - New Delhi
5. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill
6. Ravi M Kishore Advanced Management Accounting - Taxman's-New Delhi.
7. Robert S. Kaplan-Anthony A. Atkinson - Advanced Management Accounting - Prentice Hall of India-New Delhi
8. Weldon's Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.

PAPER XII

RESEARCH METHODOLOGY

UNIT-I : INTRODUCTION

Research - definition, characteristics, nature and scope. Various types of research - Formulation of research problem - Major steps in Research – Hypothesis - Research Design - Uses of social research.

UNIT-II : SAMPLING AND DATA COLLECTION

Sampling: Meaning, definition, need and types. Sampling errors - Merits and demerits of Sampling. Data collection: Sources of data; Primary and Secondary data. Procedure for data collection, Tool of data collection - Questionnaire – Interview - Schedule.

UNIT-III : DATA PROCESSING AND ANALYSIS

Processing of data: editing, coding and Tabulation - Problems - use of computer in social research. Analysis of data: Statistical analysis; diagrammatic and graphic representation. Interpretation of results.

UNIT-IV : STATISTICAL APPLICATIONS

Factor Analysis - bivariate and Multivariate Analysis. (Practical problems.)

UNIT-V : RESEARCH REPORTS

Structure and components - Types of Research Report, Good Research Report. Pictures and Graphs. Introduction to SPSS Package.

References Books

1. Wilkinson. T.S. & Bhandarkar. P.L. Methodology and Techniques of Social Research, Himalaya Publishing House, 2000, Mumbai.

2. Panneerselvam. R. Research Methodology, Prentice Hall of India, New Delhi, 2004.
3. Green, P.E., et al., Research for Marketing Decisions, 5th ed., Prentice-Hall of India, New Delhi, 1994.
4. Young, P.V., Scientific Social Survey and Research, Prentice Hall, 1949. New York.
5. Kothari.C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi
6. Gupta, S.P. Statistical Methods, Sultan Chand and sons, 1999, New Delhi
7. Gupta, C.B., An introduction to Statistics Methods, Vikas Publishing House, 1998, New Delhi.

ELECTIVE

(to choose any 1 out the given 3)

PAPER III.1

LABOUR LEGISLATION

UNIT-I

Industrial law and Labor law - need for labor legislation - principles of labor legislation- Constitution as the basis for labor legislation - main postulates of Labor policy, - The Factories Act 1948 object, amendments, definitions, approval, Licensing and registration of factories, health, safety and welfare, provisions relating to hazardous processes - employment of women and children.

UNIT-II

The Trade Unions Act, 1926 - definition, object - certain acts to apply to registered trade union - registration of Trade unions - cancellation of registration and appeal - rights and privileges - duties and liabilities, amalgamation of trade unions - Dissolution. The Industrial Disputes Act, 1947 – definitions - Authorities under the Act, reference of disputes - arbitration - award and settlement - lay - off and retrenchment, strikes and lock outs - closure - special provisions relating to them.

UNIT-III

The Workmen's Compensation Act, 1923 - objects - definitions - employer's liability for compensation - amount of compensation, method of calculating compensation, distribution of compensation - notice and claim - return as to compensation - The Minimum Wages Act, 1948 - objects - definitions.

UNIT-IV

The Employees State Insurance Act, 1948 - objects - definitions - administration of the scheme - General provisions of the Corporation Committee and Council - contributions, various benefits. The Payment of Wages Act, 1936 - definition - rules for payment of wages - deductions from wages - registers: and records - inspection.

UNIT-V

The Payment of Bonus Act, 1965 - objects - definitions - eligibility and disqualifications for bonus determination of surplus - payment of bonus linked with production or productivity. The Employees Provident Fund and Miscellaneous Provisions Act, 1952 - object - definition - Employees provident fund Schemes - Employees Family Pension Scheme and fund.

Reference Books

1. N.D.Kapoor, Handbook of industrial Law, Sultan Chand.
2. D.P. Jain Industrial Law, Konark Publishers.
3. S.N.Misra, labour and industrial laws, Sangam law Agency, Allahabad.
4. S.C.Srivastava, Industrial Relations and labour Laws, Vikas.

PAPER III.2

**INTRODUCTION TO TALLY ACCOUNTING
(only theory)**

UNIT-I : INTRODUCTION

Features of Tally - tally Start up Screen - Mouse and keyboard Conventions - tally Clock - Switch between Screen Areas - Quitting Tally.

UNIT-II : TALLY ACCOUNTING

Basic Company Details - understanding Classification of Groups and ledgers - Predefined Group of Accounts - The Concept of Groups and Ledgers.

UNIT-III : TALLY INVENTORY

Introduction to Inventory Accounting with Tally - Inventory Masters.

UNIT-IV : TALLY VOUCHERS

About Tally Vouchers - Contra Voucher - payment Voucher - Receipt Voucher - Journal Voucher - Sales Voucher - Credit Note Vouchers - Purchase Voucher - Debit Note Vouchers - Reversing Journal Voucher - Memo Voucher - Optional Voucher - post - dated Vouchers - Inventory Vouchers.

UNIT-V : DISPLAY AND REPORTING

Basic Features of Displaying Reports - Financial Reports in Tally - Basic Features of Inventory Reporting - inventory MIS Reports.

Reference Books

1. Self learning Guide and Work Book, Vol.1, Tally Solutions Pvt. Ltd, Bangalore.

2. Jump Start with Tally 7.2.

PAPER III.3

SERVICES MARKETING

UNIT-I

Growth of the Service Sector - Nature and Concept of Service - classification of services - Characteristics of Services and their marketing implications - Essential Elements of marketing mix in Service marketing.

UNIT-II

Marketing strategies for service firms with special reference to information, communication, consultancy, advertising, professional services, after sales service, recruitment training and tourism.

UNIT-III

Product support services - pricing of services - problems of Service quality management - Customer Expectations - innovation in services.

UNIT-IV

Marketing of financial services - nature - types - marketing of insurance - mutual fund - marketing for non - profit firms - Growth of financial services in India.

UNIT-V

CRM - identifying and Satisfying Customer needs - Relationship marketing - Customer Satisfaction - Managing Service Brands.

Reference Books

1. Christopher Lovelock, Services Marketing, Pearson Education.
2. E.G. Bateson, Managing Service marketing - Text and Readings, Dryden press, Hidsdale

3. Philip Kotler and Paul N.Bloom, Marketing professional Services, Prentice hall, New Jersey.
4. Payne, the essence of Service Marketing, New Delhi, prentice Hall.
5. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
6. Mary Ann pezzallo, Marketing Financial Services, Macmillan.
7. Dr.S.Gurusamy, Financial and Markets Vijay Nicole imprints private limited, Chennai.
8. Dr.B.Balaji, Services, Services Marketing and Management, S.Chand & Company Ltd., New Delhi.

ELECTIVE

(NON MAJOR SUBJECT)

(to choose any 1 out of the given 3)

PAPER IV.1

TOURISM DEVELOPMENT

Objectives

India is the tourist destination of the new millennium. The vast cultural, social, Religious and regional diversity of India has tremendous potential for the development of the tourist sector. An introduction to international tourist organizations, the hospitality industry, tourist agencies and the incredible and fabulous tourist resources of the country will strengthen and reinforce the moral fiber of the students of history and will prepare them for the burgeoning tourism job market.

UNIT-I

International and Indian Tourist Organizations: World Tourism Organization, Pacific - Asia Travel Association, Indian Tourism Development Corporation, Tourism Development Corporations of Various states, Tamilnadu Tourism Development Corporation.

UNIT-II

Accommodation and Hospitality: Ancient and Medieval modes of accommodation - Hotels and Motels - Star Hotels - Indian and International Hotel Chains - Youth Hostels and Beach Resorts and Spas in India.

UNIT-III

Travel Agencies : Profile , role and functions of a Modern Travel Agency - International Travel Agencies - Indian Travel Agencies - International Air Transport Association (IATA) and Travel Agents Association of India (TAAI)

UNIT-IV

Transport and Tourism Marketing: Air, Rail, Ship and Bus Transports - Ticketing Procedures - Tourism Marketing Processors and Functions - Tourism Publicity.

UNIT-V

Indian Tourist Resources : Natural Resources - National Parks - Tiger Resources - Bird's sanctuaries - Palace on Wheels and Deccan Queen.

Books for Reference

1. Babu, A. Satish : Tourism Development in India , A.P.H, Publishing Corporation, New Delhi, 1998.
2. Bhatia, A.K : International Tourism : Fundamentals and Practices, Sterling Publishers Pvt, Ltd. New Delhi, 1991.
3. Bhatia, A.K : Tourism Development : Principles and Practices, Sterling Publishers Pvt, Ltd., New Delhi, 1989.
4. Bhatia, A.K : Tourism in India - History and Development , Sterling Publishers Pvt. Ltd. New Delhi, 1978.
5. Coltman, Micheal : Tourism Marketing, Van Nostrand Reinhold, New York, 1989.
6. Gill, Pushpinder, S.: Tourism: Planning and Management , Anmol Publications Pvt., Ltd, New Delhi, 1997.
7. Panda, Tapan, K. Sitikantha Mishra and Birsaj Bhusan Parida [Eds] : Tourism Development : The Socio-Economic and Ecological Perspective, Universities Press, Hyderabad,
8. Selvam , M. : Tourism Industry in India, Himalaya Publishing House, Bombay, 1989.
9. Mishra, Lavkush : Religious Tourism in India, New Delhi, 1990.

PAPER IV.2

PRINCIPLES OF PUBLIC ADMINISTRATION

UNIT-I

Meaning, Nature and Scope of Public Administration - Public Administration Vs. Private Administration - Evolution and Growth of Public Administration - Importance of Public Administration.

UNIT-II

Meaning and Bases of Organisation - Principles of Organization - Organisational Structure - Line, Staff and Auxiliary Agencies.

UNIT-III

Meaning, Nature and Scope of Management - Decision making - Leadership - Planning - Communication - Public Relations.

UNIT-IV

Bureaucracy - Position Classification - Recruitment - Training - Promotion - Discipline - Control - Retirement.

UNIT-V

Budgetary System in India - Budgetary innovation - Form Performance Budgeting to Zero Base Budgeting System - Accounting and Auditing in India - Control Over Public Expenditure in India.

REFERENCE BOOKS

1. R. Arora - Public Administration
2. Dimock and Dimock - Public Administration
3. Mohit Bhattachariya - Public Administration Structure, Process and Concepts
4. L.M. Prasad - Organisation Theory and Behaviour
5. Rumki Basu - Public Administration - Concepts and Theories
6. Avasthi and Maheswari - Public Administration

PAPER IV.3

SOCIAL ETHICS

UNIT-I

Definition of Ethics - Objectives of ethics - Subject matter of ethics - Culture and ethical relativism - Differences between ethics and theology.

UNIT-II

Moral judgements - Normative judgements - Types of normative judgements - Characteristics of normal judgements.

UNIT-III

Business ethics - Purposes of firm - the rights and objects of management in relation to business ethics.

UNIT-IV

Relationship of the firm to the employees - hiring and firing - fair wages - working conditions and work satisfaction.

UNIT-V

Business ethics and social responsibilities of the firm - relationship of the firms with customers, competitors, stockholders, dealers and suppliers.

REFERENCE BOOKS

1. Thomas M. Garrett - Business Ethics - The times of India Press Bombay.
2. Peter Pratley - The essence of Business Ethics - prentice Hall of India (P) Ltd., New Delhi.
3. Chackraborty S.K. - Ethics in Management - Vedantic Perspectives - Oxford University Press, Delhi.
4. Ananta K. Giri - Values, Ethics and Business - Rawat Publications, New Delhi.

IV SEMESTER

PAPER XIII

DIRECT TAXES

UNIT-I

Basic concepts - Definitions - Assesses - Assessment year - Previous Year - Income - Residential Status - Scope of Total Income - Exempted income - Agricultural income - Capital income and expenditure - Revenue Income and expenditure.

UNIT-II

Heads of Income - Income from Salaries - Income from House property - Income from Business or Profession - Depreciation.

UNIT-III

Income under the head capital gains - Income from other sources - Deductions from Gross Total Income.

UNIT-IV

Computation of Total Income - Individual - Firm - Companies - MAT - Tax Deducted at Source - Advance Tax - Interest payable - Set off and Carry forward of losses - PAN - Rates of Tax.

UNIT-V

Assessment Procedure - Income tax Authorities - Penalties - Assessment of Fringe Benefit Tax - An outline of Wealth Tax - Computation of Net wealth.

Note: The ratio between theory and problems shall be 40:60.

Reference Books

1. Jayakumar A. & C.Dhanapal - Income Tax Theory, Law and Practice – Learnetech Press, Trichy,
2. Gaur V.P & Narang K.L, Income Tax Law and Practice, Kalyani Publishers, New Delhi.
3. Dr. Vinod Sighania, Direct Taxes, Tax Man Publications, New Delhi.
4. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand & Sons, New Delhi.

PAPER XIV

INVESTMENT MANAGEMENT

UNIT-I

Properties of financial assets - Financial Markets - Investments - Types - Characteristics - Objectives - Types of investors - Investment vs. Gambling, Speculation, Speculation Vs. Gambling.

UNIT-II

Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk

UNIT-III

Fundamental analysis - Economic analysis, Industry Analysis and company Analysis - Technical analysis - Trend indications - Indices and moving average applied in technical analysis.

UNIT-IV

Valuation of Securities - Equity shares - Preference shares - Debentures - Bonds

UNIT-V

Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's optimization solution - Dow Theory - CAPM model - SML, CML.

Note: Only theory questions.

Reference Books

1. Dr.Raganatham m & Madhumathi R. Investment analysis 7 Portfolio management. Person Education, New Delhi.
2. Dr.Bhalla V.K.Investment Management, S.Chand and Company, New Delhi.

3. Fisher & Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi.
4. Sharpe, William and Gordon, Investments – Prentice hall of India, New Delhi.
5. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi

PAPER XV

PROJECT DEVELOPMENT

UNIT-I : PROJECT

Meaning and overview - Project Development Cycle - Capital Expenditure Decisions - Importance and Difficulties.

UNIT-II : PROJECT APPRAISAL

Aspects of Appraisal - Market Appraisal - Technical Appraisal - Financial Appraisal - Economic Appraisal. Project formulation. Feasibility Report.

UNIT-III : PROJECT COST AND MEANS OF FINANCE

Project cost - Social Cost and Social Benefit. Term Loans - Loans from Development banks - Assistance from Indian finance Corporations and international finance Corporations. External commercial borrowing.

UNIT-IV : PROJECT SELECTION

Selection of a suitable project - Programming - scheduling and Controlling Mechanism.

UNIT-V : PROJECT CONTROL

Time and cost control - Budgetary control - corrective and preventive actions. Risk Management functions.

References Books

1. Prasanna Chandra, Projects - Preparation, Appraisal, Budgeting and Implementation, 3rd ed. Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Dr. Gupta, C.B. & Dr. Srinivasan, N.P. Entrepreneurial Development, Sultan Chand & sons, New Delhi.

3. Bryce, M.D. Industrial Development: A Guide for Accelerating Economic Growth, McGraw- Hill, 1960 New York.
4. Varma, M.L. Foreign Trade Management in India, Vikas Publishing House, 1993, New Delhi.
5. Jeevanandam, C. Foreign Exchange, Sultan Chand & sons, 1994, New Delhi.

PAPER XVI

MARKETING RESEARCH

Objectives

The aim of the subject is to impart knowledge to the students on Market Research and the method of conducting such research.

UNIT-I

Marketing research - Nature, Scope and importance - Research proposal - Steps in marketing research.

UNIT-II

Research design - Exploratory research - Descriptive research - survey research.

UNIT-III

Data collection - Secondary data - primary data-types, merits and Limitations - Methods of collection - Processing of collected data - Management Information System.

UNIT-IV

Ethics in marketing research-Treatment of respondents, buyer and Researchers-International code of marketing research practice.

UNIT-V

Application of marketing research - product research-motivation Research-presentation of research project - Future of Marketing Research in India.

Reference Books

1. Philip Kotler-Marketing Management and Control-Asian perspectives-Prentice Hall of India1999 (The Millennium Edition).
2. Boyd Harper W. and Ralph Westfall-marketing research-text and cases-Richard D. Irwin Inc. Indian Edition.
3. Schreir Fredric T. Modern Marketing research, World wide publishing company.Inc.
4. Dr.D.D Sharma - Marketing research - Sulthan Chand &Sons, New Delhi.
5. Donald Tull and Deli Hawkins, Marketing research, Macmillan.

ELECTIVE

(to choose any 1 out of the given 3)

PAPER V.1

BUSINESS ENVIRONMENT AND POLICY

UNIT-I

Business Environment: Cultural, social, political, technological, economic and legal environment - scanning - techniques of environmental forecasting - SWOT - Internal environment - their impact on policy formulation.

UNIT-II

Economic reforms in India - Liberalization - privatization and globalization - Competitive Strength of Indian industry - Impact of liberalization policy on different sectors - Foreign Investments policy in India.

UNIT-III

Multi-national corporations - Their participation in India - Their strategies, competitive strengths policies and performance.

UNIT-IV

Business policy and corporate strategy: Policies; Strategies and Tactics; Policies and procedures - Corporate strategy: alternatives - variations - Strategic choice, implementation.

UNIT-V

Business ethics and social responsibilities - relationship between business and society - Corporate power social accountability - Ethical issues and values in business - Corporate Social policies - issues and challenges - Ecological and environmental issues.

Reference Books

1. Wheelen, Concepts of Strategic Management and Business policy, 8th Ed. Pearson Education, New Delhi, 2002.
2. William Gluck & L R Jauch, Business Policy & Strategic Management, McGraw-Hill 2001.
3. Kazhmi Azhar , Business Policy, TMH, 2002.
4. Gupta, Liberalisation - its impact on Indian Economy, Macmillan, 2002.

PAPER V.2

INTRODUCTION TO INFORMATION TECHNOLOGY

UNIT-I : INFORMATION TECHNOLOGY

Meaning - Definition - Types of Information System - Computer net works: Goals and uses of networks. Network Hardware and Software - Types of Networks - Protocols - Knowledge Management.

UNIT-II : ELECTRONIC BUSINESS

Computers - Internet business - Definition - Online Business - E. Business Categories - preparing to online business - Ethics of information technology. E. Business Applications - Business to Business (B2B) - Business to Customers (B2C) - Electronic Shopping.

UNIT-III : PAYMENT SYSTEM

Paying in the net: The Payment Business - Post-paid System - Instant-paid payment System - Pre-paid Payments System. The Open source Projects - Introduction to open hardware.

UNIT-IV : STORAGE AND DATA BASE

Foundation for interactivity - Multimedia and Knowledge storage Capacity - Compression and Decompression. Secondary Storage Devices Diskettes - Hard disks - Optical Disks - Magnetic tape.

UNIT-V : DATA BASE MANAGEMENT SYSTEM (DBMS)

Introduction to data base approach - objectives of data base and data base languages - Ethics of using Databases - Concerns about accuracy and privacy.

Reference Books

1. Saily Chan, Electronic Commerce Management, John Wiley, 1998.
2. Neil Randall, The Internet in a Wee, 2nd Edn. Prentice Hall of India, New Delhi.
3. Marilyn Greenstein and Todd M. Fein Mann, Electronic Commerce, Security, Risk Management, Irwin McGraw Hill, 2000.
4. David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.

PAPER V.3

SALES AND ADVERTISING MANAGEMENT

UNIT-I

Sales management - Meaning and Scope - Functions Sales and Planning - Sales policy - Sales organization - Sales Territories - Sales Quota - Selling process-Responsibilities of Sales manager

UNIT-II

Need for sales force - Recruitment and Selection of sales force - Training of salesmen - Qualities of a Good salesman

UNIT-III

Advertising - Scope and Function - Need for Advertising classification - Advertisement Planning and Organization - Ethical Issues in Advertising

UNIT-IV

Advertising Media - Role of Media - Types of Media - Merits and Demerits - Media Research - Evaluation and Effectiveness of Advertising.

UNIT-V

The Advertising budget - Advertising Agencies - Types of Legal framework of advertising - Self regulation of Advertising.

Reference Books

1. Ramasamy : V S Marketing Management, Macmillan
2. Davar: Salesmanship and Advertising
3. Pillai and Bagavathi: Salesmanship.
4. Richard R Still and Edward W Gundiff - Sales management- Prentice Hall
