

THIRUVALLUVAR UNIVERSITY
BACHELOR OF ARTS
B.A. CORPORATE ECONOMICS
DEGREE COURSE
CBCS PATTERN

(With effect from 2020 - 2021)

The Course of Study and the Scheme of Examinations

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3	III	Core Theory	Paper-1	5	3	Micro Economics I	25	75	100
4	III	Core Theory	Paper-2	5	3	Business Statistics	25	75	100
5	III	ALLIED -1	Paper-1	6	3	(to choose 1 out of 4) 1. Business Organisation 2. Financial Accounting I 3. Public Administration I 4. Agricultural Finance I	25	75	100
6	III	PE	Paper-1	6	3	Professional English I	25	75	100
7	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II									
							CIA	Uni. Exam	Total
8	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9	II	English	Paper-2	6	4	Communicative English II	25	75	100
10	III	Core Theory	Paper-3	4	3	Micro Economics II	25	75	100
11	III	Core Theory	Paper-4	4	3	Economics of Corporate Sector	25	75	100
12	III	ALLIED-1	Paper-2	6	5	(to choose 1 out of 4) 1. Enterprise Resource Planning 2. Financial Accounting II 3. Public Administration II 4. Agricultural Finance II	25	75	100
13	III	PE	Paper-2	6	3	Professional English II	25	75	100
14	IV	Value Education		2	2	Value Education	25	75	100
15	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	25		200	600	800

THIRUVALLUVAR UNIVERSITY
B.A. CORPORATE ECONOMICS

SYLLABUS
UNDER CBCS
(With effect from 2020 - 2021)

SEMESTER I
PAPER - 1

MICRO ECONOMICS I

UNIT - I

Definition and scope of Economics - Difference between Micro and Macro Economics - Inductive and Deductive Methods - Positive and Normative - Static and Dynamic - Partial and General Equilibrium.

UNIT - II

Utility analysis-Demand and Supply - Elasticity of Demand - Consumer's Surplus.

UNIT - III

Indifference Curve Analysis - Giffen goods-Revealed Preference Theory - Hicksian Analysis.

UNIT - IV

Theory of firm and Corporate firm - Production Function - Neo-Classical - Leontief - Law of Variable Proportions - Returns to scale.

UNIT - V

Cost Analysis - Revenue Analysis - Derivation of AR and MR from TR - Elasticity - Theories of price determination in corporate firms.

BOOKS FOR REFERENCE:

1. Ahuja H.L.: Advanced Economic Theory-S.Chand & Co.,
2. Ashimakopoulos.A. : An Introduction to Economic Theory: Micro Economics.
3. Bell & Todaro : Economic Theory - Oxford University Press.
4. Dewett.K.K. : Modern Economic Theory
5. Dwivedi : Micro Economics, Pearson Education.
6. Hutchinson : Economics - ACCA Series, London.
7. Joan Robinson & Eatwell : Introduction to Economic Theory

8. Koutsoyiannis, A : Modern Micro Economics – ELBS
9. Leftwich : Price System and Resource Alloction
10. Lipsey : An Intorduction to Positive Economics – ELBS
11. Lipsey & Steiner : Economics
12. Maddala :Micro Economics : Theory and Applications – Mc Graw Hill
13. Maurice Dobb :Theories of Value and Distribution since Adam Smit- Vikas Publiching House, New Delhi.
14. Pindyck & Rubinfeld : Micro Economics - Perason Education.
15. Salvatore Diulio : Principles of Economics - Schaum Series
16. Salvatore, Dominick : Micro Economics - Schaum Series.
17. Samuelson, Paul : Economics - McGraw Hill Kogakusha Ltd., London.
18. Sankaran, S : Micro Economics - Margham Publication.
19. Stonier & Hague : Text Book of Economic Theory
20. Watson, D.S : Price Theory and its uses.

**CORE THEORY
PAPER – 2**

BUSINESS STATISTICS

UNIT - I

Nature - Significance and Limitations of Statistics – Collection of Data, Classification and Tabulation of Data.

UNIT - II

Diagrammatic and Graphic representation - Bar Diagrams - Pie Diagrams - Histograms - Pictograms - Cartograms - Frequency Distribution

UNIT - III

Measures of Central Tendency - Arithmetic Mean - Media - Mode.

UNIT - IV

Measures of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Coefficient of variation - Percentiles and Deciles.

UNIT - V

Sampling- Meaning and Importance, Methods of Sampling, Sampling Errors.

BOOKS FOR REFERENCE:

1. Agrawal : Basic Statistics, New Age International Elhance, D.N : fundamentals of Statistics
2. Gupta, S.P. : Statistical Methods
3. Hooda, R.P. : Statistics for Economics, Macmillan
4. Paden, D.W., & Lindquist, E.L : Statistics for Economics and Business
5. Pillai, R.S.N. & Bagavathi, V : Statistics
6. 6.Sweeney, Anderson and Statistics for Economics and Business, Williams : Thomson Publication.
7. Schum Seues : Statistics

SEMESTER I

ALLIED – 1 (To choose 1 out of the given 4) PAPER – 1

1. BUSINESS ORGANIZATION

UNIT I

Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession.

UNIT II

Business Unit, Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.

UNIT III

Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

UNIT IV

Business Combination Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.

UNIT V

Business Finance: Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange & SEBI.

SUGGESTED BOOKS:

1. Chottorjee S.K. Business Organisation
2. Jagdish Prakash Business Organistaton and Management
3. Om Prakash Business Organisation
4. Sherlekar S.A. Business Organisation and Management
5. Singh & Chhabra Business Organisation

ALLIED – 1

PAPER – 1

2. FINANCIAL ACCOUNTING- I

COURSE OBJECTIVES:

- The objective of this paper is to help the students to acquire conceptual knowledge of accounting.

COURSE OUTCOMES:

On the successful completion of the course, the student will be able

CO NUMBER

CO STATEMENT

CO1	To introduce the basic concepts and conventions to the students, this would help in development of accounting knowledge.
CO2	To understand the concept of Double entry system this helps in preparation of various books of accounts.
CO3	To develop the capability of students to prepare the Final Accounts of a Small Business Concern.
CO4	To introduce the concept of Single entry system of Accounting which helps them to prepare the accounts from incomplete records.
CO5	To enhance the Accounting Knowledge by introducing the practical uses of Average Due Date and Bank Reconciliation Statement.

Unit-I

INTRODUCTION TO ACCOUNTING

Meaning- Definition- Functions- Objectives- Users of Accounting Information- Accounting Concepts and Conventions – Advantages and Limitations of Accounting.

Unit-II

DOUBLE ENTRY SYSTEM OF ACCOUNTING

Meaning and concepts - Golden Accounting Rules- Journal Entries- Ledger- Trail Balance – Rectification of Errors (Simple Problems).

Unit-III

FINAL ACCOUNTS

Preparation of Trading Account, Profit and Loss Account and Balance Sheet- Adjustment Entries (Simple Problems).

Unit-IV

SINGLE ENTRY SYSTEM

Meaning - Features - Advantages - Limitations - Methods- Net Worth Method – Conversion Method (Simple Problems).

Unit-V

AVERAGE DUE DATE AND BANK RECONCILIATION STATEMENT

Average Due Date - Meaning -Uses – Problems - Bank Reconciliation Statement-Meaning- Reasons for Preparation- Procedures and Preparation of Bank Reconciliation statement (Simple Problems).

DISTRIBUTION OF MARKS: THEORY 20% AND PROBLEMS 80%

TEXT BOOK

S.No	Author	Title	Publisher	Year of Publication
1	T.S.Reddy and Murthy	Financial Accounting	Margham Publications	2018

REFERENCE BOOKS

S.No	Author	Title	Publisher	Year of Publication
1	M.C. Shukla and T.S. Grewal&co	Advanced Accounts	S. Chand & Co	2016
2	R.L. Gupta	Financial Accounting	Sultan chand	2014
3	S.P. Jain &K.L Narang,	Financial Accounting	Kalyani Publication	2017
4	R.S.N Pillai&V.Bagavathi	Fundamental of Advanced Accounting, Volume – I	S. Chand & Co	2013

3. PUBLIC ADMINISTRATION I

OBJECTIVES:

1. Give an introduction to the discipline of Public Administration;
2. Sketch the theories and Principles of Administrative Organizations;
3. Describe the tasks of Management

UNIT - I: Introduction

1. Nature, Scope and Importance of Public Administration
2. Evolution of Public Administration
3. Methodology of Public Administration
4. Public Administration and Social Sciences
5. Art and Science of Public Administration

UNIT - II: Organization - Theories

1. Classical Theory
2. Scientific Theory
3. Human Relation Theory
4. Bureaucratic Theory

UNIT - III: Organization - Principles

1. Hierarchy
2. Span of Control
3. Unity of Command
4. Centralization and De-centralization
5. Coordination

UNIT - IV: Line, Staff and Auxiliary Agencies

1. Meaning and Difference between the agencies
2. Independent Regulatory Commission
3. Public Corporations
4. Departmental Organization

UNIT - V: Management

1. Meaning, Scope and Task of Management
2. Motivation
3. Communication
4. Decision-Making
5. Leadership

ALLIED – 1
PAPER – 1

4. AGRICULTURAL FINANCE I

UNIT - I

Role of credit in Agriculture: Essential Features of Agricultural Credit Systems - Credit needs - Classification of Credit - Period wise, purpose wise, security wise and Creditor and Debtor Wise. Sources of credit.

UNIT - II

Non-Institutional Sources: Moneylenders - Landlords - Traders and Commission Agents - Relatives and Friends - Advantages of Moneylenders - Defects and Malpractices of Moneylenders - Regulation of Moneylenders.

UNIT - III

Institutional Sources: Co-operatives - Primary Agricultural Credit Societies - Farmers Service Societies - Central co-operative Bank - Land Development Banks - Problems of Co-operative Banks.

BOOKS FOR REFERENCE:

1. Indian Economy – Dutt and Sundaram.
2. Indian Economy – Sankaran.S.
3. Agricultural Finance – J.P.Jain.
4. Rural Banking – I.C.Dingra.
5. Money, Banking and International Trade – K.P.M.sundaram.

SEMESTER II

CORE THEORY

PAPER – 3

MICRO ECONOMICS II

UNIT - I

Perfect Competition, Monopoly, Discriminating Monopoly - (Pricing policies of Public Sector Undertakings).

UNIT - II

Imperfect Competition - Oligopoly - Duopoly - Wastes of Monopolistic Competition.

UNIT - III

Distinction between Personal and Functional distribution - Theories of Distribution - Distribution shares - Marginal Productivity Theory - Wage Theories - Real and Money wages - Trade Union and Wages.

UNIT - IV

Rent - Ricardian Theory - Scarcity and differential rent - Modern theory of rent - Quasi and transfer earnings - Profits-Distinction between gross and net profits - Theories of Profits - Break Even Analysis.

UNIT - V

Interest - Classical theories of interest - Keynesian Criticism - Liquidity Preference theory - Loan able funds theory.

BOOKS FOR REFERENCE:

1. Ahuja H.L.: Advanced Economic Theory-S.Chand & Co.,
2. Ashimakopoulos.A. : An Introduction to Economic Theory: Micro Economics.
3. Bell & Todaro : Economic Theory - Oxford University Press.
4. Dewett.K.K. : Modern Economic Theory

**CORE THEORY
PAPER – 4**

ECONOMICS OF CORPORATE SECTOR

OBJECTIVES :

The objective of this paper is to introduce students to the different areas which enable the students to analyze the corporate environment. This will enable them to take the rational decision in Corporate Sector.

UNIT – I

Business - Meaning - Types of Business and Profession - Organization - Meaning and Importance of Business Organization. The concept of Business Environment - Its nature and significance - Brief overview of political - Cultural - Legal - Economic and social environments and their impact on business and strategic decisions.

UNIT – II

Role and importance of Business Ethics and Values in Business - Definition of Business Ethics Impact on Business Policy and Business Strategy - Types of Ethical issues.

UNIT – III

Corporate strategy - nature and scope - process of strategic planning - formulation of strategy - project life cycle - portfolio analysis – SWOT.

UNIT – IV

E-Commerce Framework – Traditional vs. E-Business Applications – Architectural Framework – The Internet as Network Infrastructure – Major Categories of E-Commerce – B2C, B2B, C2B and C2C Applications.

UNIT -V

Export Management – Meaning & Definition - Need for Export Management – Nature of Export Management – Functions of Export Manager – Barriers to Export – Problems faced by the exporters in export.

BOOKS FOR REFERENCE:

1. Bhusan Y. K , Business Organization.
2. Dr. S. Sankaran - Business Environment, Margham Publications
3. David J. Fritzsche , Business Ethics: A Global & Management Perspective , Tata McGrawHill
4. Ramaswamy Namakumari - Strategic Planning - Corporate Strategy , Laxmi Publications Pvt. Ltd.
5. Dr. S.Sankaran –Strategic Management,Margham Publications
6. Dr. P.RizwanAhmed , E-Business & E-Commerce, Margham Publications
7. P.K. khurana , Export Management

ALLIED – 1
(To choose 1 out of the given 4)
PAPER – 2

1. ENTERPRISE RESOURCE PLANNING

UNIT-1:

Introduction to Enterprise Resource Planning: Introduction, Benefits of ERP, Business Process Reengineering, Data Warehousing, Data Mining, Supply Chain Management.

UNIT-2:

Reasons for the Growth of ERP: Reasons for the Growth of ERP, Scenario and Justification of ERP in India, Evaluation of ERP, Various Modules of ERP, Advantages of ERP.

UNIT-3:

Understanding ERP: Overview of Enterprise, Integrated Management Information, Business Modeling, ERP for Small Businesses, ERP for Make to Order Companies.

UNIT-4:

Business Process Mapping: Business Process Mapping in ERP, ERP Implementation Process, Hardware Environment for ERP Implementation.

UNIT-5:

ERP Implementation: Precautions in ERP Implementation, ERP Post Implementation Options, Guidelines for ERP Implementation.

ALLIED – 1
PAPER – 2

2. FINANCIAL ACCOUNTING II

COURSE OBJECTIVE:

- To develop the skills for recording the various kinds of Business Transactions.

COURSE OUTCOME

On successful completion of this course, the students will be able

CO NUMBER	CO STATEMENT
CO1	To Understand the concept of Branch Accounting and enable the students to prepare Accounts for various types of Branches.
CO2	To enhance the procedure for preparing Departmental Accounts.
CO3	To Develop the skill of the students in preparing Hire Purchase Accounting, both in the books of Hire Purchaser and Hire Vendor.
CO4	To Understand the Accounting procedure for Partnership in cases like Admission, Retirement, Death.
CO5	To Understand the Accounting procedure for Dissolution and Insolvency of a Partner.

Unit – I

BRANCH ACCOUNTS

Branch Accounts – Objectives – Types of Branches – Debtors System (at cost price and Invoice Price) – Independent Branch.

Unit – II

DEPARTMENTAL ACCOUNTS

Departmental Accounts – Objectives – Distinction between Departments and Branches – Allocation of common expenses – Expenses which cannot be allocated – Inter Department transfer at cost price and selling price.

Unit – III

HIRE PURCHASE SYSTEM

Hire Purchase system – Meaning – Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor – Default and Repossession -Complete Repossession only.

Unit – IV

PARTNERSHIP ACCOUNTS – I

Partnership Accounts – Admission of Partner– Retirement of Partner – Death of a Partner (Simple Problems)

Unit – V**PARTNERSHIP ACCOUNTS – II**

Dissolution of Partnership Firm - Insolvency of a Partner -Insolvency of all Partners (Garner vs. Murray). (Simple Problems)

DISTRIBUTION OF MARKS: THEORY 20% AND PROBLEMS 80%**TEXT BOOK**

S.No	Author	Title	Publisher	Year of Publication
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1	M.C. Shukla and T.S. Grewal&co	Advanced Accounts	S. Chand & Co	2016
2	R.L. Gupta	Financial Accounting	Sultan chand	2014
3	S.P. Jain &K.L Narang,	Financial Accounting	Kalyani Publication	2017
4	R.S.N Pillai&V.Bagavathi	Fundamental of Advanced Accounting, Volume – I	S. Chand & Co	2013

ALLIED – 1

PAPER – 2

3. PUBLIC ADMINISTRATION II

OBJECTIVES:

1. Sketch the evolution of Indian Administrative System prior to Independence;
2. Describe the Administrative Structure of the Indian Union;
3. Describe the Administrative Structure of the Indian States;
4. Describe the Administrative Structure of the Districts in India;
5. Describe the various Administrative Services of India.

UNIT - I: Introduction

1. Kautilya's Administrative State
2. Mughal Administration
3. Administration under British Rule

UNIT - II: Union Administration

1. President
2. Prime Minister's office
3. Cabinet Secretariat
4. Central Secretariat
5. Organization of Ministries

UNIT - III: State Administration

1. Governor
2. Chief Minister's office
3. Office of the Chief Secretary
4. State Secretariat
5. Organization of Ministries

UNIT - IV: District Administration

1. Collector
2. District Collect orate
3. District Superintendent of Police
4. Tahsildar
5. Block Development Officer

UNIT - V: All India Services

1. Indian Administrative Service
2. Indian Police Service
3. Indian Forest Service
4. Central Services
5. State Services

ALLIED – 1
PAPER – 2

4. AGRICULTURAL FINANCE II

UNIT - I

Commercial Banks and Agricultural Credit - Rural Orientation of Commercial Banks - Specialized Agricultural Branches - Village Adoption Schemes - Lead Bank Schemes - Regional Rural Banks.

UNIT - II

RBI and Agricultural Finance - Agricultural Finance Corporation - Agricultural Re-finance and Development Co-operation - National Bank for Agricultural and Rural Development.

UNIT - III

Financing of Bio Gas Plants - Financing of Poultry Development - Financing of dairy Development - Financing of Minor Irrigation - Recent Financial Programs of Government of India - Loan Waiver, Lowering of rate of interest, Easing Credit Policies.
