

THIRUVALLUVAR UNIVERSITY

B. COM., (GENERAL)

Degree Course

CBCS Pattern

(With effect from 2017-18)

The course of study and the scheme of Examination

Semester – I

S. No.	Part	Study Components	Ins. Hrs. / Week	Credit	Title of the paper	CIA	Uni. Exam	Total
		Course Title						
SEMESTER – I								
1	I	Language – I	6	4	Tamil – I / Other Language	25	75	100
2	II	English – I	6	4	English – I	25	75	100
3	III	Core Paper – I	6	4	Financial Accounting – I	25	75	100
4	III	Core Paper – II	4	3	Business Organisation	25	75	100
5	III	Allied – I	6	4	(To choose one out of 3) a. Indian Economy – I b. Business Mathematics c. Consumer Protection and Consumer Rights	25	75	100
6	IV	EVS	2	2	EVS	25	75	100
			30	21		150	450	600
SEMESTER – II								
						CIA	Uni. Exam	Total
1	I	Language – II	6	4	Tamil – II / Other Language	25	75	100
2	II	English – II	4	4	English – II	25	75	100
3	III	Core Paper – III	6	4	Financial Accounting – II	25	75	100
4	III	Core Paper – IV	4	3	Elements of Insurance	25	75	100
5	III	Allied – II	6	6	(To choose one out of 3) a. Indian Economy – II b. Logistic Management c. Merchant Banking	25	75	100
6	IV	Value Education	2	2	Value Education	25	75	100
7	IV	Soft Skill	2	1	Soft Skill	25	75	100
			30	21		175	525	700
SEMESTER – III								
						CIA	Uni. Exam	Total
1	I	Core Paper – V	6	4	Corporate Accounting – I	25	75	100
2	II	Core Paper – VI	5	4	Business Law	25	75	100
3	III	Core Paper – VII	4	3	Banking Theory, Law & Practice	25	75	100

4	III	Core Paper – VIII	4	3	Business Statistics – I	25	75	100
5	III	Allied – III	6	4	Business Economy – I	25	75	100
6	IV	Skill based Subject - I	3	3	E-Commerce & Its Applications	25	75	100
7	IV	Non-Major - I	2	2	Elements of Accountancy	25	75	100
			30	23		175	525	700
SEMESTER – IV						CIA	Uni. Exam	Total
1	III	Core Paper – IX	6	4	Corporate Accounting – II	25	75	100
2	III	Core Paper – X	5	4	Company Law	25	75	100
3	III	Core Paper – XI	4	3	Business Communication	25	75	100
4	III	Core Paper – XII	4	3	Business Statistics – II	25	75	100
5	III	Allied – IV	6	6	Business Economy – II	25	75	100
6	IV	Skill based Subject - II	3	3	Industrial Organisation	25	75	100
7	IV	Non-Major - II	2	2	Advertising and Salesmanship	25	75	100
			30	25		175	525	700
SEMESTER – V						CIA	Uni. Exam	Total
1	III	Core Paper – XIII	6	4	Cost Accounting – I	25	75	100
2	III	Core Paper – XIV	5	4	Practical Auditing	25	75	100
3	III	Core Paper – XV	6	4	Business Management	25	75	100
4	III	Core Paper – XVI	6	4	Income Tax Law & Practice – I	25	75	100
5	III	Elective – I	4	3	(To choose one out of 3) a. Entrepreneurial Development b. Industrial Relations c. Management Information System	25	75	100
6	IV	Skill based Subject - III	3	3	Principles of Marketing	25	75	100
			30	22		150	450	600
SEMESTER – VI						CIA	Uni. Exam	Total
1	III	Core Paper – XVII	6	5	Cost Accounting – II	25	75	100
2	III	Core Paper – XVIII	6	5	Management Accounting	25	75	100
3	III	Core Paper – XIX	6	5	Income Tax Law & Practice – II	25	75	100
4	III	Elective – II	5	3	(To choose one out of 3) a. Financial Management b. Business Environment c. Office Management	25	75	100
5	III	Elective – III	4	3	(To choose one out of 3)	25	75	100

					a. Human Resource Management b. Financial Services c. Portfolio Management			
6	IV	Skill based Subject – IV	3	3	Computer Application in Business	25	75	100
7		Extension Activities	-	1		100	0	100
			30	25		250	450	700

Consolidated statement

Part	subject	Papers	credit	Total credits	Marks	Total Marks
Part - I	Languages	2	4	8	100	200
Part - II	English	2	4	8	100	200
Part - III	Allied (Odd Semester)	2	4	8	100	200
	Allied (Even Semester)	2	6	12	100	200
	Electives	3	3	9	100	300
	Core	19	(3-7)	73	100	1900
Part - IV	Environmental Science	1	2	2	100	100
	Soft Skills	1	1	1	100	100
	Value Education	1	2	2	100	100
	Language & Others / NME	2	2	4	100	200
	Skill based	4	3	12	100	400
Part - V	Extension Activities	1	1	1	100	100
	Total	40		140		4000

THRUVALUVAR UNIVERSITY
B.COM (GENERAL)
SYLLABUS
UNDER CBCS
(With effect from 2017-2018)
SEMESTER – I
CORE PAPER - 1
FINANCIAL ACCOUNTING - I

Objective:

To gain knowledge of accounting in general and to understand the system of Financial Accounting.

Unit - I: Introduction

Meaning of accounting – objectives of accounting – advantages and limitations of accounting- Accounting concepts and conventions - Methods of accounting -Rules of debit and credit- Journal - Ledger accounts– Trial Balance - Errors and their rectification - Rectification of Errors without suspense a/c - Rectification errors with suspense a/c (effect of rectification on profit and rectification during subsequent accounting year are excluded) - Bank Reconciliation Statement.

Unit - II: Depreciation, Provisions and Reserve

Meaning of depreciation – causes for depreciation – need for charging depreciation – Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

Unit - III: Bills of exchange

Meaning of bill of exchange - features and advantages of bill of exchange- types of bill of exchange: Trade bills and accommodation bills - Accounting treatment of trade bills (accommodation bills are excluded).

Unit - IV: Final accounts

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

Unit V: Accounts from incomplete records

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

Note: Questions in section A,B and C shall be in the proportion of 20: 80 between theory and problems

Text books

1. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
2. T.S. Reddy & Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai.

Reference books

1. Gupta, R.L. & Gupta, V.K., Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
3. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, Financial Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

CORE PAPER- 2
BUSINESS ORGANISATION

Objective:

To gain a knowledge of Business Organization and its importance.

UNIT - I

Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.

UNIT - II

Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector

UNIT - III

Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.

UNIT - IV

Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India.

UNIT-V

Trade association - Chamber of commerce - Functions - Objectives - Working in India.

Text Books:

1. Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2. Business organization & Management, R.N. Gupta, S. Chand & Co. New Delhi.
3. Dr. K. Sundar, Business Organisaion, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Reference Books:

1. Prakash&Jagedesh, Business organization & Management.
2. Reddy &Gulshar, Principles of Business Organization & Management
3. Vasudevan&Radhasivam, Business Organization.

ALLIED - 1

(to choose any 1 out of 3)

PAPER - 1

A. INDIAN ECONOMY - I

Objective

To acquire sufficient knowledge about India's Economic features; occupational structure and the relative shares of the different Sectors. Students should know that India is an emerging economic power in the World market.

UNIT-I

Features of less developed and developing Economies. - Economic and Non-Economic factors impeding Economic development - Concept of growth and development - Indicators - Factors in Economic Development.

UNIT-II

Capital Formation - Human and Physical, Savings and Investment pattern since 1991 - National Income - Methods, trends, limitation - Distribution - Recent trends in National Income - Black Money - Corruption.

UNIT-III

Human Resources - Human Resource Development Size and growth of population- Causes, impact- measures to control population- Recent Population Policy.

UNIT-IV

Agriculture - It's Contribution to Economic Development - Food Problems - Methods of solving it - Agricultural productivity - Land Reforms - Green Revolution

UNIT-V

Agricultural labour – Definition – Features- Problems – Remedies Agricultural Credit - Grameen Bank.

**BOOKS FOR
REFERENCE:**

1. Agrawal, A.N. : Indian Economy, Vikas Publishing House, New Delhi.
2. Alak Ghosh : Indian Economy, The World Press, Kolkatta.
3. Arora, R.C. : Integrated Rural Development, S.Chand & Co.,
4. Arthur Lewis : The Theory of Economic Growth.
5. Arun Ghosh : India in Transition, Economic Policy Options, S.Chand & co.,
6. Bimal Jalan : Indian Economic Crisis, Oxford University Press, Chennai.
7. Bright Singh : Economics of Development.
8. Dewett, Verma : Indian Economics, S.Chand & Co.,
& sharma
9. Dhingra, I.C. : Indian Economy, Sultan Chand & Co.,
Economic Reforms and Employment, Indian Economic
10. Hajela & : Association,
Goswami (E.D.) New Delhi.
11. Jhingan, M.L. : Economics of Development & Planning, Konark Publishers , New
Delhi.
12. Kanka, S.S. : Human Resource Management, S.Chand & Co.,
13. Kindle berger : Economic Development.
14. Minhas : Planning for the Poor.
15. Mongia, J.N. : India's Economic Policies, Allied Publishers
(Editor)
16. Pndey, B.N. : Role of Science & Technology in Rural and Economic
Development
of India, S.Chand & Co.,
17. Pramit : The Indian Economy, Poverty and Development, Vikas Publishing
Chaudhury House, New Delhi.
18. Pramod Verma : Labour Economics and Industrial Relations, Tata McGraw Hill
Ray,
19. S.K. : Economics of Development - Prentice Hall of India.

ALLIED - 1

PAPER - 1

B. BUSINESS MATHEMATICS

Objective:

To understand the fundamentals of Business Mathematics.

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 straight 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. S.P.Gupta, Statistical Methods, S.Chand& Co.,
2. P.R. Vittal, Business Mathematics & Statistics, Margham Publishers, Chennai.
3. Chandran&Agarwal, Business Mathematics.
4. Raghavachari, Mathematics for Management,
5. Raja Gopalan and Sattinathan, Business Mathematics, Vijay Nicole Publications, Chennai.

ALLIED - 1

PAPER - 1

C. CONSUMER PROTECTION AND CONSUMER RIGHTS

Objective:

To make students to acquire basic knowledge of consumer laws, consumer rights and consumer welfare and protection.

Unit - I

Introduction of Consumer Protection Act 1986 – Objectives - Consumer Protection Act 2006 (Amendments) – Salient features.

Unit - II

Definitions of the term: - Consumer – Types of Consumer Appropriate authority – Complainant – Consumer dispute – Restrictive Trade Practice.

Unit - III

The various Consumer Rights: - Right to Safety, Right to Information, Right to Choose, Right to be heard – Right against exploitation – Right to Consumer Education.

Unit - IV

Consumer Production Council: - Composition and Powers of National Commission, State Commission and District Consumer Forum.

Unit - V

Redressal of consumer grievances-Goods & Services covered under Consumer Protection Act-Procedure for filing of complaints with District Forum, State Commission , National Commission.

Books for reference

1. Lecture on Torts and Consumer Protection Laws by Dr. Rega Surya Rao – Asia Law House, Hyderabad.
2. Consumer Protection Laws – By Prof. RakeshKhanna – Central – Law Agency.
3. Consumer Protection (Amendment) Act, 2002. S. Chand & Sons.2012.

SEMESTER – II
CORE PAPER- 3
FINANCIAL ACCOUNTING - II

Objective:

To gain a knowledge of accounting in general and to understand the system of Financial Accounting.

Unit - I: Branch accounts

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books.

Unit - II: Departmental Accounting

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

Unit - III: Hire purchase and Instalment purchase systems

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded)

Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

Unit - IV: Partnership accounts (fundamentals and reconstitution of partnership)

Meaning and features of partnership – Partnership deed - calculation of Interest on capital and interest on drawings – preparation of profit & loss appropriation account – preparation of capital accounts (fixed and fluctuating) – admission of a partner – retirement of a partner – death of a partner – treatment of goodwill as per AS 10.

Unit - V: Partnership Accounts (Dissolution of partnership firms)

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method.

Note: Questions in section A, B and C shall be in the proportion of 20: 80 between theory and problems.

Text books

1. Jain & Narang, Financial accounting, Kalyani publishers, New Delhi
2. T.S. Reddy & Dr. A. Murthy, Financial accounting, Margham publications, Chennai

Reference books

1. Gupta, R.L. & Gupta, V.K., Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
3. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, Financial Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

CORE PAPER- 4
ELEMENTS OF INSURANCE

Objective:

To gain a knowledge of insurance and its importance.

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 Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill pub.

ALLIED - 1

(To choose any 1 out of 3)

PAPER – 2

A. INDIAN ECONOMY - II

UNIT-I

Role of Technology - Information Technology BPO in India - their impact on Economic Development – Cyber Crime.

UNIT-II

Role of industries - Cottage & Small Scale industries - Some Large Scale industries (Cotton, Sugar, Iron & Steel, Tea & Petro Chemical) Industrial Policy - 1991 and after - Public sector Enterprises - Dis-investment and Privatisation.

UNIT-III

Transport - Importance of Transport (Roadways, Railways, Shipping and Civil Aviations) to Economic growth - Evaluation of Government in Policy in relation to privatisation policy - Transport Coordination.

UNIT-IV

Planning in India - Strategy of Indian Planning - Resources for Financing Plan - Agriculture and Industrial Development - Planning techniques - Investment Priorities – General Objectives – Targets, Achievements and Failures – 11th and 12th five year plans- NITIAYOG

UNIT-V

Poverty in India - Poverty Eradication Programmes - Recent Employment scheme- Swaraj Bharat Mission - Role of Micro finance - (SHG, Cottage and Household Sector etc.) - Regional Development Disparities -India's Foreign Trade and Balance of Payments.

ALLIED - 1

PAPER - 2

B. LOGISTIC MANAGEMENT

Objective:

To understand the comprehensive nature of Logistics Management.

UNIT-I

Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

UNIT-II

Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

UNIT-III

Transportation - infrastructure - freight management - transportation network - route planning - containerization.

UNIT-IV

Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

UNIT-V

Government policies and regulations - Motor Vehicles Act, carriage by air, sea, multi-modal transportation etc., Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading etc.

Reference Books:

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.
3. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.

Text Books:

1. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
2. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.
3. B. Nanthakumar, Logistic and Supply Chain Management, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

ALLIED - 1

PAPER - 3

C. MERCHANT BANKING

Objective:

To enable the students to understand Merchant banking and its services to corporate sector.

UNIT-I

Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities

UNIT-II

Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues

UNIT-III

Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of OTCEI

UNIT-IV

Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – E-nomination – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital

UNIT-V

Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct

Text Books:

1. Dr.S.Guruswamy, Merchant Banking and Financial Services, Vijay Nicholes Imprint Pvt. Ltd., Chennai.
2. Dr.V.Balu, Merchant Banking and Financial Services, Sri Venkateswara Publications, Chennai

Reference Books:

1. H.R. Machiraju, Merchant Banking, New Age International, New Delhi.
2. A Treatise on Merchant Banking, Skylark Publications, New Delhi
3. Dr. J.C.Verma, A Manual of Merchant Banking, Bharath Law House, New Delhi.

SEMESTER - III
CORE PAPER- 5
CORPORATE ACCOUNTING – I

Objective:

To gain comprehensive understanding of all aspects relating to corporate accounting.

Unit - I: Share capital

Meaning and types of shares - Issue and allotment of equity and preference shares- issue at par, premium and at discount – calls in advance – calls in arrears – forfeiture of shares – reissue of forfeited shares – redemption of preference shares – underwriting of shares (Determining the liability of underwriters – firm underwriting)

Unit - II: Debentures

Meaning and types of debentures - Issue of debentures at par, premium and at discount – writing off discount on issue of debentures – issue of debentures as collateral security – issue of debentures for consideration other than cash - redemption of debentures – methods – open market buying – conversion of debentures into shares – sinking fund method – insurance policy method.

Unit - III: Acquisition of Business

Meaning of Acquisition of business – accounting treatment – new set of books to be opened - same set of books to be continued – profit prior to incorporation

Unit - IV: Final accounts

Preparation of Statement of profit & loss and Balance sheet (as per revised schedule VI)

Unit - V: Amalgamation, Absorption, External and Internal reconstruction

Purchase consideration – methods - Amalgamation in the nature of merger or purchase – absorption (AS 14). Alteration of share capital – reduction of share capital (scheme of capital reduction is excluded).

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Reddy T.S.& Murthy,A,Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta,R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.
3. Palaniyappan, Corporate Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

CORE PAPER - 6

BUSINESS LAW

Objective:

To gain a comprehensive knowledge on all aspects of law as applied to business.

UNIT-I

Contract - 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 – Quasi Contract.

UNIT-II

Performance of Contract – Devolution of Joint Rights and Liabilities – Discharge of Contract – Breach of Contract and Remedies.

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 Pawnor 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.

Text Books:

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N.Pillai&Bagavathi, Business Laws, S.Chand& Co., New Delhi.

Reference Books:

1. M.C.Dhandapani, Business Laws, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla, Mercantile Law, S.Chand& Co., New Delhi.
3. P.C. Tulsian, Business Laws, Tata McGraw Hill, New Delhi.
4. Dr.N.Premavathy, Business Law, Sri Vishnu Publications, Chennai.
5. Dr.N.Premavathy, Business Law (in Tamil), Sri Vishnu Publications, Chennai.
6. Balachandran. V and Thothadri. R, Business Law, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

CORE PAPER - 7
BANKING THEORY, LAW AND PRACTICE

Objective:

To study in detail about the Central Bank and Commercial Banking System including the latest directives and decisions of Reserve Bank of India. To study the recent developments in Indian banking system. To acquire the basic knowledge about the banking transactions.

Unit - I

Origin of banks – Banking Regulation Act, 1949 – Roll of Banks and Economic Development – Central Banking and Role of RBI and their functions - Credit Control Measures of Central Bank.

Unit - II

Commercial Banks – Functions – E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Credit Creation and Credit Control – Role of SBI in the Economic Development of India.

Unit - III

Types of Bank Accounts - Savings Account, Current Account - Types of Deposit Account – Fixed and Recurring Deposits Account – Procedure for opening of an Account – Types of customers (Individuals, firms and Companies) – Importance of CRM – Customer grievances and redressal – Ombudsman.

Unit - IV

Negotiable instruments – Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Dishonour of Cheques – Paying Banker – Rights, Duties and Statutory Protection to Paying Banker – Collecting banker – Rights and Duties.

Unit - V

Principles of lending – Types of Loans – Precautions to be taken by a banker while lending against LIC Policies, Shares, Gold, Silver Ornament and Jewellery.

Text Books:

1. Banking Law Theory and Practice – Sundaram and Varshney – Sultan Chand Co.
2. Banking and Financial Systems – B. Santhanam, Margham Publishers.
3. Banking Law Theory and Practice – S.N. Maheswari – Kalyani Publications.
4. Banking Theory Law and Practice, Dr. S. Guruswamy, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Reference Books:

1. Indian Banking – Parameswaran – S. Chand and Co.
2. Financial Services – Dr. S. Gurusamy, Tata McGraw-Hill Education India.
3. Banking Theory Law Theory and Practice – Dr. S. Gurusamy, Tata McGraw-Hill Education India.

CORE PAPER - 8
BUSINESS STATISTICS – I

Objective

To understand and apply statistical tools in business.

UNIT-I

Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Diagrammatic and graphical representation of data.

UNIT-II

Measures of Central tendency - Mean - Median - Mode - Harmonic Mean and Geometric Mean,

UNIT-III

Measures of Dispersion - Range - Quartile deviation - Mean Deviation - Standard Deviation - Coefficient of Variation - Lorenz Curve.

UNIT-IV

Measures of Skewness - Karl Pearson's and Bowley's Coefficient of Skewness - Kurtosis - Characteristics of Kurtosis - Measures - Calculation.

UNIT-V

Statistical Quality Control - Control Charts - X, P, C, R - Charts - Acceptance sampling only.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Text Books:

1. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.
2. PA. Navanitham, Business Statistics & Operation Research, Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, Business Statistics & Operation Research 3rd Edition, Vijay Nicole Publications, Chennai.

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

ALLIED - 2

PAPER - 3

BUSINESS ECONOMICS – I

UNIT-I

Introduction to Business Economics - Objectives of Business Profit maximization - Social responsibility of Business.

UNIT-II

Demand analysis - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.

UNIT-III

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve - Break-even analysis - Profit theories and concepts.

UNIT-IV

Demand Forecasting - Different types of Demand Forecasting.

UNIT-V

Production - Production function - The law of variable proportions - Economies of scale, Law of returns to scale.

Reference Books:

Business Economics, K.P.M Sundaram and E.N. Sundaram, Sultan & Chand, New Delhi.

Business Economics, S. Sankaran, Margham Publications, Chennai

Managerial Economics, R.L. Varsheny and K.L. Maheshwari, Sultan & Chand. New Delhi.

Business Economics, H.L. Ahuja, S.Chan

SKILL BASED SUBJECT

PAPER – 1

E-COMMERCE AND ITS APPLICATIONS

Unit - I:

Introduction to E-Commerce – Meaning – Working of E-Commerce – Electronic Business – Categories of E-Commerce Application – Global Trading Environment and Adoption of E-Commerce – Product suitability – Comparison between Traditional and Electronic Commerce – Advantages and Disadvantages of E-Commerce.

Unit - II:

Business Models of E-Commerce – Introduction – Major challenges of B2C E-Commerce – Meaning of B2B Exchange – Development of B2B E-Commerce – Types of B2B Markets – Difference between B2C and B2B Commerce.

Unit - III:

Introduction to E-Hub Concept – Introduction to B2G Concept – E-filing.

Unit - IV:

Internet – Internet Operation – Internet Explorer – Creation of E-mail ID, E-mail etiquettes.

Unit - V:

Web Browsing – Role of Website in B2C E-Commerce, Website strategies and goals. Websites Design Principles for E-Commerce websites.

Text Books:

1. E-Commerce – SrinivasaVallabhan. S.V – Vijay Nicole Imprints Private Ltd., Chennai.

**NON-MAJOR ELECTIVE
PAPER – 1
ELEMENTS OF ACCOUNTANCY**

Objectives:

To facilitate the non- commerce students to have a basic knowledge in Book-Keeping and Accounting.

Unit - I:

Need for Accounting – Definition (AICPA) – Steps – Objectives — Double Entry System - Meaning of Debit and Credit - Advantages – Limitations – Types of Accounts – Accounting Rules – Accounting Terminology – Accounting Concepts and Conventions – Meaning and Types – Accounting Equation.

Unit - II:

Journal – Ledger Accounts – Trial Balance.

Unit - III:

Subsidiary Books – Meaning – Types (no problems from Bills Receivable Book and Bills Payable Book but only theory) – Advantages over Journal – Ledger Accounts – Trial Balance.

Unit - IV:

Errors – Classification – Rectification (Rectification after the preparation of final account is excluded) – Suspense Account – Meaning and Need.

Unit - V:

Closing and Adjustment Entries – Final Accounts with simple Adjustments.

(Weightage: Theory: 25%, Problems: 75%)

Text Books

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Jaya Charulatha and Baskar, Introduction to Accountancy, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Reference Books

1. Gupta,R.L&Radhaswamy,M,AdvancedAccounts,SulthanChand,NewDelhi.
2. Shukla&Grewal&Gupta,AdvancedAccounting,S.Chand&Co.,NewDelhi.

SEMESTER – IV
CORE PAPER – 9
CORPORATE ACCOUNTING – II

Objective:

To gain accounting knowledge in advanced corporate accounting.

Unit - I: Valuation of goodwill and shares

Methods of Valuation of Goodwill – Average Profit Method – Super Profit Method – Capitalisation Method.

Methods of Valuation of Shares- Net Assets Method – Yield Method – Fair Value Method.

Unit - II: Liquidation of companies

Order of Payments – Preferential Creditors – Liquidator’s Remuneration - Liquidator’s Final Statement of Account - Statement of Affairs and Deficiency Account.

Unit - III: Bank and Insurance Company accounts

NPA – Interest on Doubtful Debts – Rebate on Bills Discounted – Preparation of Bank Profit & Loss Account and Balance Sheet.

Life insurance – Ascertaining Correct Assurance Fund – Revenue Account – Valuation Balance Sheet - Profit & Loss account – Balance Sheet (new format).

General Insurance – Revenue Account – Profit & Loss Account – Balance Sheet (new format).

Unit - IV: Holding company accounts

Capital Profit - Revenue Profit - Cost Of Control - Minority Interest– Elimination Of Common Transactions – Unrealised Profit – Revaluation of Assets and Liabilities – Bonus Shares - Consolidated Balance Sheet (Intercompany Investment is Excluded).

Unit - V: Inflation accounting (Accounting for price level changes)

Limitations of Historical Accounting – Meaning of Inflation Accounting – Methods of Inflation Accounting – CPP Method; Gain or Loss on Monetary Items; Valuation of Cost of Sales and Closing Inventory – CCA Method: COSA; MWCA; Depreciation Adjustment; Gearing Adjustment.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

1. Jain,S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
2. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta,R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Shukla & Grewal & Gupta, Advanced Accounting ,S.Chand & Co., New Delhi.

CORE PAPER - 10

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 Ltd. Company and a Public Ltd. 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 – 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 – Eligibility to become a Director – Number of Directorships – Appointment of Directors – First Directors – Subsequent Directors – Removal of Directors – Powers, Duties and Liabilities of Directors – Winding up of a Company – Meaning – Methods of Winding up.

Text Book:

1. N.D.Kapoor, Company Law – Sultan & Chand.

Reference Books:

1. Dr.N.Premavathy, Company Law, Sri Vishnu Publications, Chennai.
2. Gaffoor and Thothadri, Company Law, 2nd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai.
3. Kathiresan and Radha, Company law – Prasanna Publishers, Chennai.

CORE PAPER - 11
BUSINESS COMMUNICATION

Objective:

To enable the students to know importance of communication in commerce and trade and to draft business letters.

UNIT-I

Business Communication – Meaning – Definition - 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.

UNIT-IV

Letters of Application – Essential Qualities – Letters of Application with CV, Resumes – Application with reference to an Advertisement – Solicited and Unsolicited Letters – Reference Letters.

UNIT-V

Business Report – Importance – Characteristics – Types – Reports by Individuals and Committees.

Text Books:

1. Dr.K.Sundar, Business Communication, Vijay Nicole Publications, Chennai.
2. Rajendra Pal & J S Korlahali, Essentials of Business Communication.

Reference Books:

1. Ramesh and Pattanchetti, Business Communication, R Chand & Co.
2. Dr.N.Premavathy, Business Communication, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Business Communication (in Tamil), Sri Vishnu Publications, Chennai.

CORE PAPER - 12
BUSINESS STATISTICS – II

Objective

To understand and apply statistical tools in Business.

UNIT-I

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation.

UNIT-II

Regression Equations – Properties of Regression Lines and Coefficients – Standard Error of Estimate.

UNIT-III

Index Number - Definition - Uses - Unweighted Index Number - Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's Paasche, Dorbish Bowley's - Marshall Edge worth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

UNIT-IV

Time Series - Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method.

UNIT-V

Probability - Addition and Multiplication Theorem - Permutation and Combination - Baye's Theorem.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Text Books:

1. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.
2. PA. Navanitham, Business Statistics & Operation Research, Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, Business Statistics & Operation Research 3rd Edition, Vijay Nicole Publications, Chennai.

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

ALLIED - 2

PAPER - 4

BUSINESS ECONOMICS - II

UNIT-I

Cost and Revenue analysis - Different types of cost and their relations to each other - Average cost - Marginal cost - Various types of revenue curves short term and long term - Diagrammatic representation.

UNIT-II

Market structure and pricing - Pricing under perfect competition - Pricing under monopoly - Pricing under monopolistic competition.

UNIT-III

Distribution theories - Theories of profits.

UNIT-IV

Government and Business - Industrial Policy - National Income Computation – Concepts of National Income – Methods of Measuring National Income - National Income in India - Contribution.

UNIT-V

Fiscal Economics - Revenues and Public expenditure - Canons of Taxation - Fiscal policy of India.

Reference Books:

Business Economics, K.P.M Sundaram and E.N. Sundaram, Sultan & Chand, New Delhi.

Business Economics, S. Sankaran, Margham Publications, Chennai

Managerial Economics, R.L. Varsheny and K.L. Maheshwari, Sultan & Chand. New Delhi.

Business Economics, H.L. Ahuja, S.Chand.

SKILL BASED SUBJECT - II

PAPER - 2

INDUSTRIAL ORGANIZATION

Objective:

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

UNIT-I

Meaning of Industrial Organisation – Industrial Revolution – Industrial Growth – Aggregation, Consolidation, Integration - Mass Production – Importance, Advantages, Limitations – Specialisation – division of labour – its advantages and disadvantages – Industrial growth in India – major industries in India – current scenario.

UNIT-II

Industrial ownership – Sole Proprietorship - Features, merits and demerits – partnership - Features, merits and demerits - Joint Stock Company - Features, merits and demerits - Types – Public Ltd and Private Ltd companies.

UNIT-III

Physical facilities – plant location – need for selection of location – stages in selection of location – plant layout – definition, objectives, advantages, types – factors influencing plant layout – tools used for design of plant layout – principles of a good plant layout.

UNIT-IV

Production management – product design – characteristics of a good product design – design of production system – its types – design of work study – motion study – time study - production planning – objectives, levels – production control – factors determining production control operation – functions of production planning and control.

UNIT-V

Materials management – its meaning, objectives, advantages, functions – purchasing- types of purchasing policy – store keeping – organisation of stores department – inventory control – its objectives, functions, benefits.

Text Book:

1. Dr. A. Murthy, Industrial Organisation, Margham Publications, Chennai.

Reference Books:

1. L Bethel, Atwater, Smith and Stackman, Industrial Organisational Management, McGraw Hill.
2. Kimball & Kimball, Principles of Industrial Organisation, McGraw Hill.
3. Lundy, Effective Industrial Management Eurasia Publishing House (Pvt.) Ltd., New Delhi.

NON-MAJOR ELECTIVE

PAPER - 2

ADVERTISING AND SALESMANSHIP

UNIT-I

Origin and Development of Advertising – Objectives – Nature – Functions – Types – Benefits – Difference between Advertising and Publicity – Scope of Advertising – DAGMAR approach.

UNIT-II

Various media of Advertising – Print Media – Newspapers – Magazines – Advantages – Limitations – Radio and TV advertising - Advantages – Limitations.

UNIT-III

Advertisement copy – Characteristics – Clarification – Components – Salesmen Recruitment – Salesmen report – Types – Salesmanship and Psychology.

UNIT-IV

Salesmanship – Characteristics of Salesmanship – Objectives of Personal selling – Advantages – Limitations – Essentials of Effective selling – Advertising and Salesmanship.

UNIT-V

Qualities of Good Salesman – Sales Promotion – Kinds of Sales promotion – Importance of Salesmanship – Types of Salesmen – Methods of Remuneration – Qualities of successful Salesman.

Text Books:

1. Modern Marketing (Principles and Practises) R.S.N. Pillai&Bagavathi, S. Chand & Co. New Delhi
2. Sales and Advertisement Management S Rajkumar, V Rajagopalan, S. Chand & Company Pvt. Ltd.

Reference Books:

1. Advertising (Principles and Practise) Chunawalla K.C. Sethia, Himalaya Publishing House, Delhi.
2. Advertising Management Dr. M.M. Varma, R. K. Agarwal, Forward 300K Depot, New Delhi.
3. Advertising Management Mahendra Mohan, Tata Mcgraw-hill Publishing Company Limited, New Delhi, India.
4. Advertising Marketing and Sales Management G.R. Basotia N. K Sharama, Mangal Deep Jaipur.
5. Essentials of Marketing, Dr. K. Sundar, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

SEMESTER – V
CORE PAPER - 13
COST ACCOUNTING – I

Objective:

To understand the basic concepts and methods of Cost Accounting.

UNIT-I: Nature and Scope of Cost Accounting

Cost Accounting : Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre 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 Weighted Average Price Methods, Notional 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 Incentive: 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 Apportionment 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%)

TEXT BOOKS:

1. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
2. A. Murthy and S. Gurusamy, Cost Accounting 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A. Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills.

REFERENCE BOOKS:

1. S.P. Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. A. Murthy and S. Gurusamy, Essentials of Cost Accounting, Vijay Nicole Imprints Private Ltd., Chennai.
4. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.

CORE PAPER - 14
PRACTICAL AUDITING

Objective:

To gain knowledge of the principles and practice of auditing.

UNIT-I

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

UNIT-II

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents.

Text Books:

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing.
3. Sundar. K and Pari. K, Vijay Nicole Imprints Private Ltd., Chennai.

Reference Books:

1. Sharma, SahityaBhavan, Agra – Auditing
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

CORE PAPER - 15
BUSINESS MANAGEMENT

Objective:

To understand the basic principles of Business Management.

UNIT-I

Management – Meaning – Definition – Nature – Importance – Distinction between Administration and Management – Scope – Principles and Functions of Management.

UNIT-II

Planning – Meaning – Nature – Importance – Advantages and Limitations – Process of Planning – Types of Plans – MBO – Forecasting – Decision Making.

UNIT-III

Organising – Meaning – Definition – characteristics – Importance – Types – Authority and Responsibility – Centralisation and Decentralisation and Departmentation.

UNIT-IV

Directing – Meaning – Definition – Characteristics – Directing Process – Span of Supervision – Motivation – Leadership - Communication.

UNIT-V

Controlling – Definition – Principles – Controlling process – Types of Controls – Control Techniques - Coordination.

REFERENCE BOOKS:

1. Dr. C.B. Gupta, Business Management –Sultan Chand & Sons
2. Jayashankar, Business Management –Margham Publications, Chennai.

REFERENCE BOOKS:

1. Koontz, Weihrich and Aryasri, Principles of Management, Tata McGraw hill
2. Dr.H.C. Das Gupta, Principles & Practice of Management & Sahitya Bhawan. Agra
3. Lallan Prasad & S.S.Gulshan, Management principles and Practices & S.Chand & Co.
4. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

CORE PAPER - 16

INCOME TAX LAW AND PRACTICE - I

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

Unit - I: Introduction

Income Tax Act 1961- Basic Concepts – Assessment Year – Previous Year – Person – Assessee – Income – Gross Total Income – Total Income - Agricultural Income – Casual Income – Capital and Revenue Receipts – Capital and Revenue Expenditures – Exempted Incomes u/s 10.

Residential status of an individual- Residential status of a HUF – Residential status of a firm and association of persons – Residential status of a company – incidence of tax liability.

Unit - II: Salaries

Meaning and features of Salary – Allowances – Perquisites – Profits in lieu of Salary – Provident Fund and its types – payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS – Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

Unit - III: Income from House Property

Annual value – Determination of annual value- Income from let out house property – Income from self-occupied house property – Deductions allowed from Income from house property u/s 24.

Unit - IV: Profit and Gains of Business or profession and depreciation

Meaning of business and profession – deductions expressly allowed – expenses expressly disallowed – treatment/ admissibility of certain expenses and incomes – income from business- income from profession.

Meaning of depreciation – conditions for depreciation – actual cost – written down value – computation of allowable depreciation.

Unit - V: Income tax authorities

CBDT – powers – Director General of income tax – Chief commissioner of income tax – Assessing officer – appointment – Jurisdiction – powers relating to search and seizure.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text books

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Dr. A. Murthy, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd. Chennai
3. Reddy,T.S. & Hariprasad Reddy,Y, Income Tax Theory, Law&Practice, Margham Publications, Chennai.

Reference books

1. Mehrotra -Income Tax Law & Accounts, Sahithiya Bhavan Publications.
2. Vinod,K.Singhania, Students Guide to Income Tax,Taxman Publications Pvt. Ltd.

ELECTIVE

(To choose any 1 out of 3)

PAPER - 1

A. ENTREPRENEURIAL DEVELOPMENT

Objective:

To encourage students to become entrepreneurs.

UNIT-I

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager – Entrepreneur and Intrapreneur – Qualities (Traits) of 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 – 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.

Text Books:

1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand.
2. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

Reference Books:

1. P Sarvanavel, Entrepreneurial development – Ess Pee kay Publishing House.
2. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.

ELECTIVE

PAPER - 1

B. INDUSTRIAL RELATIONS

Objective: To enable the students to learn the concepts of Industrial Relations including trade unions, collective bargaining and various labour enactments.

Unit - I: Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; International Dimensions of IR.

Unit - II: Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors affecting growth of Trade Unions in India, Major Provisions of Trade Union Act 1926.

Unit - III: Collective Bargaining and Worker's Participation in Management

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining Status of Collective Bargaining in India, Functions and role of Trade Unions in Collective bargaining.

Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit - IV: The Industrial Disputes Act, 1947:

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Powers and Duties of Authorities; Strikes and Lock outs; Lay-off and Retrenchment; Provisions relating to Layoff, Retrenchment, and closure.

Unit - V: The Factories Act, 1948:

Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

Text Books:

1. B. Nandhakumar, *Industrial Relations and Labour Welfare and Labour Laws* - Vijay Nicole Imprints Private Ltd., Chennai.
2. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd.

Reference Books:

1. PK Padhi, *Industrial Relations and Labour Law*, PHI Learning.
2. ArunMonalppa, *Industrial Relations and Labour Law*, McGraw Hill Education.
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House.
4. C.S. VenkataRatnam, *Industrial Relations*, Oxford University Press.
5. P.L. Malik's *Handbook of Labour and Industrial Law*, Vol 1 and Vol 2, Eastern Book Company.

ELECTIVE

PAPER – 1

C. MANAGEMENT INFORMATION SYSTEM

Unit-I:

Management Information – Meaning of Information – Information needs of Managers – Web Data basis – Data warehousing – Knowledge management – Information system for decision making.

Unit-II:

Types of Information System – Transaction Processing System – Office Automation System – Decision Support System – Executive Support System – MIS – Evolution of MIS – Computer and MIS.

Unit-III:

System Analysis – System Planning and Mutual Investigation – System Design - The Process and Stages of System Design – Input / Output forms Design – File Organisation – System Implementation.

Unit-IV:

Management Information Needs and Communication links for Marketing system, Production System, Accounting System, Manufacturing System, Inventory Control System and Budget Control System - IS Organisation – Top Management Responsibility – Processing Group Responsibility.

Unit-V:

Development – Maintenance of MIS – Operation of manual Information System – Role of Computer in MIS – Data base Concept – Expert Systems – System Audit.

Text Book:

1. M. Assam – Fundamentals of Management Information System – Vijay Nicole Imprints Private Ltd., Chennai.
2. Effy Oz, “Management Information Systems”, Second edition, Thomson Learning Course Technology, 2002.
3. Jawadekar W.S, “Management Information Systems”, Tata McGraw Hill Publishing Company Ltd, 2002.
4. Kenneth.CLaudon and Jane P. Laudon, “Management Information Systems”, Prentice Hall of India Ltd, 2002.

Reference Books:

1. David Knoenke (1989), “Management Information Systems”, Tata McGraw Hill, New Delhi.
2. Iandon K.C and Landon J.P (2001), “Management Information Systems’, Maxwell Macmillan Publishing Company.
3. Murdic Rose and Elaggett, “Information System for Modern Management, Prentice Hall.
4. Robert Schultheis, Mary Sumner, “Management Information Systems” – The Manager’s View, Fourth edition, Tata McGraw Hill Edition, 1999

SKILL BASED SUBJECT
PAPER - 3
PRINCIPLES OF MARKETING

Objective:

To enable the students to understand the concept and importance of marketing and the developments that have taken place in the field of marketing in the global scenario.

Unit - I Introduction

Meaning of market – classification of markets- meaning and definition of marketing- features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing.

Unit - II Market Segmentation and Consumer Behaviour

Meaning and definition of market segmentation – different patterns of market segmentation – Bases for segmenting consumer markets – benefits and limitations of market segmentation

Definition of consumer behaviour - consumer behaviour theories - factors determining consumer behaviour.

Unit - III Marketing Mix and Product policy

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle – Branding – advantages of branding a product - packaging – functions of package – labelling – functions of labelling – kinds of labels.

Unit - IV Pricing policy, Channel of distribution and Promotion Mix

Meaning of price – factors affecting price decision – Types of pricing strategies - definition of channel of distribution – features of marketing channels – types of Channel of distribution - factors determining Channel of distribution - functions of wholesalers – types of retailers – promotion mix – Advertising – types of advertising – personal selling – qualities of a good salesman – sales promotion – kinds of sales promotion.

Unit - V Recent trends in Marketing

Social marketing – De-marketing – Re – marketing – Over marketing – Meta marketing – E- Marketing – online retailing – shopping malls.

Text Books:

1. Rajan Nair, Marketing, Sultan Chand & Sons , New Delhi
2. Varshney, Marketing Management, Sultan Chand & Sons , New Delhi.

Reference Books:

1. Jaisankar, Marketing, Margham Publications, Chennai
2. L. Natarajan, Marketing, Margham Publications, Chennai
3. Dr. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Private Ltd., Chennai.

SEMESTER – VI
CORE PAPER - 17
COST ACCOUNTING II

Objective:

To understand the basic concepts and methods 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 - Closing WIP with or without Process Loss.

UNIT-III

Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.

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

Reconciliation of Cost and Financial Accounts.

(Weightage of Marks = Problems - 80%, Theory - 20%)

TEXT BOOKS:

1. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
2. A. Murthy and S. Gurusamy, Cost Accounting 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A. Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills.

REFERENCE BOOKS:

1. S.P. Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.

CORE PAPER - 18
MANAGEMENT ACCOUNTING

Objective:

To enable the students to gain knowledge in the application of accounting to Management.

UNIT-I

Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.

UNIT-II

Ratio Analysis : Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios.

UNIT-III

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3.

UNIT-IV

Standard Costing – Variance Analysis – Material – Labour – Overheads – Fixed - Variable Sales Variance.

UNIT-V

Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

(Weightage of Marks - Problems - 80%, theory - 20%)

Reference Books:

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons, New Delhi.
2. A.Murthy and S.Gurusamy, Management Accounting, Tata Mc-Graw Hill Publishing Company, New Delhi.

Reference Books:

1. Manmohan&Goyal, Management Accounting – SahithiyaBhavan, Agra.
2. S.P.Gupta, Management Accounting – Sultan Chand & Sons, New Delhi.
3. R.S.N.Pillai&Bhagavathi, Management Accounting – S.Chand& Co. Ltd., New Delhi.
4. T.S.Reddy&Hari Prasad Reddy, Management Accounting – Margham Publications, Chennai.

CORE PAPER - 19
INCOME TAX LAW AND PRACTICE – II

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

Unit I: Capital gains

What are capital assets? – what are not capital assets? – kinds of capital assets – transfer u/s 2 (47) – cost of acquisition – cost of improvement – computation of short term capital gain - computation of long term capital gain – exemptions from capital gains.

Unit II: Income from other sources

Specific incomes chargeable to tax – general incomes chargeable to tax – Interest on securities – Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources – computation of income from other sources.

Unit III: Clubbing of Incomes and Set off and carry forward of losses

Income transfer without asset transfer – cross transfer –transfer for the benefit of son's wife – capital gain on an asset gifted before marriage – gifted money used for construction of house by spouse – income including losses – clubbing of business income – clubbing of minor's income – computation of total income.

Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses – unabsorbed depreciation – order of set off – computation of total income.

Unit IV: Agricultural Income and Deductions from gross total income

Meaning of agricultural income – types of agricultural income – income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea – income of a sugar mill growing its own sugarcane – computation of tax of an assessee having agricultural income.

Permissible deductions from gross total income – section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

Unit V: Assessment of Individuals and Assessment procedures

Sources of income of an individual – computation of total income and tax liability of an individual.

Filing of returns – permanent account number (PAN) –Usage of PAN – TDS - types of assessment – self assessment – Best judgement assessment – Income escaping assessment (reassessment) – Advance payment of tax

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text books

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

Reference books

1. Mehrotra-Income Tax Law & Accounts, Sahithiya Bhavan Publications.
2. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.

ELECTIVE

PAPER - 2

A. FINANCIAL MANAGEMENT

UNIT-I

Nature and Importance of Finance Functions – Organizing Finance Functions – Functions of Finance Manager – Objectives of Finance Function – Methods and Sources of Raising Finance – Critical Appraisal of the Various Sources of Finance.

UNIT-II

Goals of Finance Function – Financing Decisions – Financial Planning – Financial Forecasting – Capital Structure Decisions – Capitalization – Cost of Capital – Dividend Policy

UNIT-III

Investment Decisions – Estimation of Cash Flows – Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods – Decision Making Under Risk and Uncertainty – Inflation and Investment Decisions

UNIT-IV

Working Capital – Gross and Net Working Capital – Determinants of Working Capital – Sources of WC – Credit and Collection Policies.

UNIT-V

Security Analysis and Portfolio Management - Leverages – Financial Ratio Analysis.

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

1. Dr. S.N.Maheswari, Financial Management, Sultan Chand & Sons, New Delhi.
2. Dr. A.Murthy, Financial Management, Margham Publications, Chennai.
3. Dr. J. Srinivasan, Sridhar and Ramalingam, Financial Management, Vijay Nicole Imprints Pvt .Ltd. Chennai

Reference Books:

1. I.M.Pandey, Financial Management.
2. Prasanna Chandra, Financial Management.
3. Subirkumar Banerjee, Financial Management.
4. Vyuptakesh Sharan, Fundamentals of Financial Management.
5. Dr .N. Premavathy, Financial Management, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER - 2

B. BUSINESS ENVIRONMENT

UNIT-I

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

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business

UNIT-III

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization

UNIT-IV

Economic Environment - Economic Systems and their impact of Business - Macro Economic Parameters like GDP - Growth Rate - Population - Urbanization - Fiscal deficit - Plan investment - Per capita Income and their impact on business decisions

UNIT-V

Financial Environment - Financial System - Commercial banks - RBI - IDBI - Non-Banking Financial Companies NBFC's

Text Books:

1. Dr. S. Sankaran - Business Environment. Margham Publications, Chennai
2. Aswathappa - Business Environment, Himalaya Pub. House, 2009.

Reference Books:

1. Dasgupta and Sengupta - Government and Business in India.
2. Srinivasan K - Productivity and Social Environment.
3. International Business Environment - Prentice - Hall of India.
4. Dhana bakiyam & M. Kavitha, Business Environment, Vijay Nicole Imprints Pvt .Ltd. Chennai.

ELECTIVE

PAPER - 2

C. OFFICE MANAGEMENT

UNIT-I

Meaning and scope -Function and qualifications of Office Manager -Poor and good organization Departments -Flow of Work -Organization Charts and manual

UNIT-II

Administrative arrangements and physical conditions - Centralization and Decentralization of Office services - Office Accommodation and Layout -Office Furniture - Meaning of Various terms - Basic pattern of work -Sub-division - Standardization and Standards - Work Measurement and control

UNIT-III

Office equipments - Reproduction equipments - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments - Dictaphone - Intercom - Telephone - Telex - Teleprinters - PABX - PBX - STD - Storage equipments - Filing Cabinets - Time Clocks - Use of Computers in Office Management
Office System - Procedure - Routine - And methods - Paper work in office Filing functions - essentials of good filing systems - Central vs. Departmental Filing classification - Methods of filling Old and Modern - Micro filing - Indexing Types.

UNIT-IV

Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Postal Services - Postbag and Post Box Numbers - Registered and Insured Posts - VPP Communications - Oral written - Internal and external communication - Records Management Types - Forms Controls - Principles - Foremost - Continuous stationery

UNIT-V

Office Supervisor - Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

Text Books:

1. Pillai R.S.N, Bhagwathi. V - Office Management, S.Chand, New Delhi.
2. Arora SP - Office Management, Vikas Publications Pvt. Ltd., Chennai.

Reference Books:

1. Dr.T.S. Devanarayan, N.S.Raghunathan - Office Management.
2. Balachandiran. V and Chandrasekaran, Office Management, Vijay Nicole imprints Private Limited, Chennai.

ELECTIVE

(To choose any 1 out of 3)

PAPER - 3

A. HUMAN RESOURCE MANAGEMENT

Objective:

To enable the students to recognize that the Human beings are the important assets in the organisation and to replace the term personnel by Human Resource Management.

To make the students to acquire knowledge about the development of Human Resource Management which is crucial for quality productivity and growth.

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 – Induction - Placement

UNIT-III

Training methods – Techniques – Identification of training needs.

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

TEXT BOOKS:

1. Dr.K.Sundar&Dr.J.Srinivasan, Human Resource Management, Vijay Nicole Publications, Chennai.
2. C B Gupta, Human Resource Management, S.Chnd, New Delhi.
3. Aswathappa, Human Resource and Personnel Management, Vikas Publications Pvt. Ltd., Chennai.

REFERENCE BOOKS:

1. Dr.K.Sundar & Dr.J.Srinivasan, Human Resource Development, Margham Publications, Chennai.
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai.
3. Dr. N. Premavathy, Human Resource Management & Development, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER - 3

B. FINANCIAL SERVICES

Objective:

To enable the students to gain knowledge of business financial services.

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.

Text Books:

1. Dr.S.Gurusamy, Financial Services, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai

Reference Books:

1. Dr.V.Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai.
2. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai
3. Dr.S.Gurusamy, Essentials of Financial Services, 2nd Edition, Vijay Nicholes Imprint Pvt. Ltd.,– Chennai
4. Dr. N. Premavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER – 3

C. PORTFOLIO MANAGEMENT

UNIT-I

Portfolio Regulation and Management – Need – Traditional Approach – Efficient Market Hypothesis – Approaches to Portfolio Theory and Practices – Need for costing – Share Costing – Risk and Return.

UNIT-II

Portfolio Analysis – Theory and Practices – Risk Analysis – Types of Risks – Risk Management – Diversification of risk – Analysis of risk – Building a balanced portfolio.

UNIT-III

Characteristics of portfolio – Principles and Practices – Characteristics of Portfolio Analysis – Liquidity Vs. Safety – Income Vs. growth – Short Term and Long Term – Risk Vs. Return – Need for insuring risk to attract stable investors.

UNIT-IV

Revision of Investment Portfolio – Diversification of Investment Portfolio – International Scenario influencing portfolio – Need for reviewing portfolio constantly.

UNIT-V

Regulation of Investment Portfolio – Evaluation of investments in terms of market trends – Shape of Optimal Portfolio – Need for Investment Consultancy – Importance of Computer data Analysis for Security Analysis and Portfolio Analysis.

Text Books:

1. Dr. S. Guruswamy, Security Analysis and Portfolio Management, Vijay Nicholes Imprint Pvt. Ltd., – Chennai.
2. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
3. PunithavathyPandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

Reference Books:

1. **I. M. Pandey**, Financial Management, Vikas Publishing House Pvt. Ltd. Chennai.
2. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.

SKILL BASED SUBJECT

PAPER - 4

COMPUTER APPLICATION IN BUSINESS

Objective:

To provide basic knowledge of computer applications in business.

UNIT-I

Introduction to Computer–Characteristics of a Computer –History of Computer–Computer generation - Hardware–Software – System Software and application software.

UNIT-II

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

UNIT-III

MS Excel - MS Excel Sheet - MS Excel environment - Working with Excel workbook - worksheet - Formulas and functions - Inserting charts - printing in Excel.

UNIT-IV

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) working of EDI - EDI benefits & Limitations - SMART card - SMART card applications.

TEXT BOOK

1. Ananthi Sheshasaayee: Computer Application in Business and Management, Margam Publication.
2. Leon & Leon, Computer Applications in Business, Vijay Nicholes Imprint Pvt. Ltd.,– Chennai

REFERENCE BOOK

3. A. Zakiudeen Ahmed: Computer Application in Business, Margam Publication.

Question Paper Pattern:

Pattern	Total Questions	To answer	Marks per Question	Total Marks
Section A	10	10 (All)	2	20
Section B	8	5	5	25
Section C	5	3	10	30

Instructions to Paper Setter:

Section-A: Minimum 2 Questions to be asked from each of the five Units

Section-B: Minimum 1 Question to be asked from each of the five Units.

Section-C: 1 Question to be asked from each of the five Units.