

RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS)
(Re-accredited with A Grade by NAAC)
THANJAVUR – 613 005

P.G. & RESEARCH DEPARTMENT OF COMMERCE

BOARD OF STUDIES: 2018-2019
(Under CBCS Pattern)



(For the candidates admitted from 2018-2019 onwards)

RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS), THANJAVUR – 613 005

(Reaccredited with A by NAAC)

DEPARTMENT OF COMMERCE

BOARD OF STUDIES 2018-19

MINUTES

The Meeting of the Board of Studies was held on **18.04.2018**. The proposed new syllabi were presented before the board.

The presentations of the proposals are enclosed

- i. A Brief report of proposals
- ii. Title of courses proposed for UG (Annexure – 1) – B.Com
- iii. Course pattern proposed for PG (Annexure – 2)
- iv. Syllabus for M.Phil – Commerce (Annexure – 3)

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REVISION OF SYLLABI UG & PG BRIEF REPORT OF PROPOSALS

The Meeting of the Board of Studies was held on 18.04.2018. The proposed new syllabi were presented before the board .

As per the instruction from the Director of Collegiate Education, Chennai and from the Registrar, Bharathidasan University, Trichy, it has been decided to have a uniform pattern for all subjects as detailed below

Programme	Total No. of Papers	Total Max Marks	Total Credits	
UG	38	3800	139	} 140
Extn. Activities	-	-	1	
PG	19	1900	90	

Title of courses and syllabus proposed for new syllabi is shown in Annexure – 1 for UG , Annexure – 2 for PG and in Annexure -3 for M.Phil.

Accommodating within the credit structure it is proposed to introduce new major electives to the B.Com course such as salesmanship, international marketing, investment management internet and e commerce, organizational behavior, stress management and their contents,

Proposed to introduce three new skill based major electives to the B.Com course namely Introduction to Marketing Management, sales management and Retail management in the iii, iv and v semesters respectively and their contents.

Proposed to introduce and approve the three new allied subjects to the UG courses of Economics Department namely quantitative techniques for decision making, business organization and management and modern marketing and their contents.

Proposed to introduce and approve the two new non major electives namely principles of insurance and fundamentals of financial market and their contents at the UG level.

Proposed to introduce new major electives to the M.Com course such as business informatics , Customer relationship management, global banking system, E-commerce, and Internet banking and financial services, Brand Management, Organisational behavior and Development, Project management, Advanced retail management, total quality management, advanced cost accounting and their contents.

RAJAH SERFOJI GOVT COLLEGE (AUTONOMOUS), THANJAVUR – 5
COURSE STRUCTURE FOR B.Com UNDER CBCS
SUBJECT: COMMERCE

(Applicable to the Candidates admitted from the academic year 2018-19 onwards)

PART	CODE	COURSE	TITLE	HRS	MARKS		TOTAL	CREDIT
					IE	WE		
I SEMESTER								
I	S1T1	LT	PART – I TAMIL – I	6	25	75	100	3
II	S1E1	LE	PART – II ENGLISH – I	6	25	75	100	3
III	S1CO1	CCI	Principles of Accountancy	6	25	75	100	5
III	S1CO2	CC2	Banking Theory Law and Practice	6	25	75	100	5
III	S1ACO1	Allied – I	Business Economics	4	25	75	100	4
IV	S1VE	VE	Value Education	2	50	50	100	2
			TOTAL	30	175	425	600	22
II SEMESTER								
I	S2T2	LT	PART – I TAMIL – II	6	25	75	100	3
II	S2E2	LE	PART – II ENGLISH – II	6	25	75	100	3
III	S2CO3	CC3	Business Organisation and Management	6	25	75	100	5
III	S2ACO2	Allied – 2	Modern Marketing	5	25	75	100	4
III	S2ACO3	Allied – 3	Business Tools for Decision Making	5	25	75	100	4
IV	S2ES	ES	Environment Studies	2	50	50	100	2
			TOTAL	30	175	425	600	21
III SEMESTER								
I	S3T3	LT	PART – I TAMIL – III	6	25	75	100	3
II	S3E3	LE	PART – II ENGLISH - III	6	25	75	100	3
III	S3CO4	CC4	Business Accounting	6	25	75	100	5
III	S3CO5	CC5	Personnel Management	6	25	75	100	5
III	S3ACO4	Allied 4	Elements of Business Laws	4	25	75	100	4
IV	S3SBIH	SBI	Introduction To Marketing Management	2	50	50	100	2
			TOTAL	30	175	425	600	22
IV SEMESTER								
I	S4T4	LT	PART – I TAMIL – IV	6	25	75	100	3
II	S4E4	LE	PART – II ENGLISH – IV	6	25	75	100	3
III	S4CO6	CC6	Cost Accounting	6	25	75	100	5
III	S4ACO5	Allied 5	Company Law and Secretarial Practice	5	25	75	100	4
III	S4ACO6	Allied 6	International Trade	5	25	75	100	4
IV	S4SB2H	SB2	Sales Management	2	50	50	100	2
			TOTAL	30	175	425	600	21

PART	CODE	COURSE	TITLE	HRS	MARKS		TOTAL	CREDIT
					IE	WE		
			V SEMESTER					
III	S5CO7	CC7	Corporate Accounting	5	25	75	100	5
III	S5CO8	CC8	Income Tax Law and Practice	5	25	75	100	4
III	S5CO9	CC9	Principles and Practice of Auditing	5	25	75	100	4
III	S5COEL1A	MEC1	Business Communication	4	25	75	100	4
	S5COEL1B		Salesmanship					
	S5COEL1C		International Marketing					
III	S5COEL2A	MEC2	Labour Laws	4	25	75	100	4
	S5COEL2B		Investment Management					
	S5COEL2C		Internet and E-Commerce					
III	S5BAELO1	NMEC1	Customer Relationship Management	4	25	75	100	3
IV	S5SSD	SSD	Soft Skill Development	2	50	50	100	2
IV	S5SB3H	SB3	Retail Management	1	50	50	100	2
			TOTAL	30	250	550	800	28
			VI SEMESTER					
III	S6CO10	CC10	Management Accounting	6	25	75	100	5
III	S6CO11	CC11	Financial Management	6	25	75	100	4
III	S6CO12	CC12	Entrepreneurial Development	5	25	75	100	4
III	S6CO13P	CC13	Computer Applications in Business –Practical	3	40	60	100	4
III	S6COEL3A	MEC3	Financial Services	4	25	75	100	4
	S6COEL3B		Organizational Behaviour					
	S6COEL3C		Stress Management					
III	S6ELELO2	NMEC2	Web design using HTML	4	25	75	100	3
V	S6GS	GS	GENDER STUDIES	2	50	50	100	1
V	S6EA	EXT. Activities	NSS / NCC / SPORTS / RED CROSS	-	-	-	-	1
			TOTAL	30	215	485	700	26
			GRAND TOTAL				3800	140

		Papers	Total Credit
PART – I	TAMIL	4 x 3	12
PART – II	ENGLISH	4 x 3	12
PART – III	CORE	8 x 5 = 40 5 x 4 = 20	60
	ELECTIVES	3 x 4	12
	ALLIED	6 x 4	24
PART – IV	NON – MAJOR	2 x 3	6
	ES, VE	2 x 2	4
	SSD	1 x 2	2
	SKILL BASED	3 x 2	6
PART – V	GS	1 x 1	1
	EXTERNAL ACTIVITIES	1 x 1	1
	TOTAL PAPERS	39 TOTAL	140
		CREDIT	

Separate Passing Minimum is prescribed for Internal and External

a) The Passing minimum for CIA shall be 40% out of 25 Marks(ie 10 Marks

b)The Passing minimum for Autonomous Examinations shall be 40% out of 75 marks (ie 30 Marks)

Credits : 5
Hours/Week : 6
Medium of Instruction : English

Code: S1CO1

SEMESTER – I
(For Students Admitted from 2018 Onwards)

PRINCIPLES OF ACCOUNTANCY

Objectives

1. To make the students understand the basic concepts of accounting Principles and Procedures.
2. To motivate the students to pursue higher studies like C.A., ICWA etc.
3. To create the awareness to study the different accounting oriented computer Programming .

Unit – I

Introduction: Accounting Concepts and Conventions – Double Entry System – Journal, Ledger -Subsidiary Books- Rectification of errors.

Unit – II

Final Accounts: Trial Balance. -Trading, Profit and loss account and Balance sheet of sole trader with adjustments.

Unit –III

Depreciation: Meaning and Definition -Causes and Merits – Straight line method, written down Value Method, Sum of the Digits Method, Depletion Method and Annuity Method.

Unit –IV

Accounts of Non- profit Organization: Receipts and payment account – Income and Expenditure account– Balance Sheet.

Unit –V

Computerized Accounting: An overview of computerized accounting system-History of computerized accounting - Manual vs. Computerized - Advantages and Disadvantages of Computerized Accounting.

(Theory 25%; Problem 75%)

TEXT BOOK RECOMMENDED

1. Financial Accounting By Reddy and Murthy – Margham Publications
2. Advanced Accountancy By Shukla and Grewal – S.Chand& Song
3. Advanced Accountancy By Jain and Narang – Kalyani Publishers
4. Advanced Accountancy By Arulanandam – Himalaya Publications.
5. Accounting packages by P.Saravanel- Margham Publications

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 5
Hours/Week : 6
Medium of Instruction : English

Code: S1CO2

SEMESTER – I

(For Students Admitted from 2018 Onwards)

BANKING THEORY LAW AND PRACTICE

Objectives:

1. To enable the students to get familiarized with the concepts used in Banking
2. To expose the students to the recent practices in Banking and Financial Services.
3. To make the students appreciate the role-played by banking institutions
Rendering various financial services.

Unit – I

Definition of a Bank – Banking Functions – Agency Services and General Utility Services – Modern Banking functions – Core banking – Internet banking - Unit Banking and Branch Banking – Merits and Demerits-**Payment Banks**

Unit – II

Functions of Central Bank – Methods of Credit Control – Quantitative and Qualitative Methods – Reserve Bank of India – Functions

Unit - III

Definition of Customers – Relationship between banker and Customer – General – Relationship – Opening of Current, Savings, Fixed, Deposit Accounts – Special Types of Customer.

Unit – IV

Definition of Cheque – Essentials of a Cheque – Kinds of Cheque – Dating of Cheque – Material Alteration in the cheques – Crossing – Different forms of Crossing – Endorsement – Types of Endorsement.

Unit – V

Paying Banker – Precautions to be taken by the paying banker – Refusal of Payment by Bank – Statutory Protection to the paying Banker – Payment in the due Course – Collecting Banker – Statutory Protection to the Collecting Banker – Liability for Conversion – Holder – in due Course

TEXT BOOK RECOMMENDED

1. Banking Theory, Law & Practice – Sundaram and Varshney, Sultan Chand & Sons, New Delhi.
2. Banking Theory, Law & Practise – E.Garden and N.Natarajan – Himalaya Publication.
3. Banking Theory, Law Practice - S.M. Sundaram, Sri.Meenakshi Publication, Karaiudi.

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours/Week : 4
Medium of Instruction : English

Code :S1AC01

SEMESTER – I
(For Students Admitted from 2018 Onwards)

ALLIED – I
BUSINESS ECONOMICS

Objective: At the end of the course, the students shall be able to understand the principles of business economics and apply it to business situations.

Unit – I

Economics – Definition, Scope, Methodology, Laws – Micro and Macro Economics – Central Problems of All Economics – Economics Systems- Resource Allocation

Unit – II

Factors of Production and Specialization – Production Function and Laws of Returns and Behaviour of Cost – Objectives of Business Firm and Equilibrium Firm

Unit - III

Pricing Under perfect Competition – Supply Curve of Competition Industry – Pricing under Monopoly, Duopoly and Oligopoly – Monopolistic Competition

Unit – IV

Industrial Development in India – Industrial Policy – Small Scale Industries in India – Industrial Development in Tamil Nadu

Unit – V

Foreign Trade of India – Balance of Payments and Problem of Deficits – FDI – FII -

TEXT BOOK RECOMMENDED

1. Business Economics By K.P.M. Sundaram - Sultan Chand & Sons
2. Either “Indian Economy” By Sankaran - Marghan Publishers (or) “Indian Economy” By I.C.Dinagara – Sultan Chand & Sons (With Special Reference to Tamil Nadu)

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 5
Hours/Week : 6
Medium of Instruction : English/Tamil

Code: S2CO3/S4ACE2

SEMESTER – II
(For Students Admitted from 2018 Onwards)

BUSINESS ORGANIZATION AND MANAGEMENT

Objectives:

1. To familiarize with modern forms of organisation and
2. To introduce the primary functions of management

Unit – I

Definition of Business – Objectives of Modern Business- Essential Characteristics of Business – Qualities of a Successful Businessman – Promotion of a business Enterprise – Stages in Promotion – Problem in Promotion.

Unit – II

Modern Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies– Co-operatives Societies-

Unit - III

Location of Industries – Factors influencing location – Primary factors – Secondary factors – Measurement of size of Business units – Factors influencing the size – Economics of Large scale business – Optimum firm.

Unit – IV

Management – Meaning-Importance- Levels of management- Administration vs. Management- Evolution of Management thought - Henry Fayol- FW Taylor –Elton Mayo-Peter F Drucker

Unit – V

Functions of Management – Planning -Organising – Staffing, Directing, Controlling – Features, Steps, Types and Importance

TEXT BOOK RECOMMENDED

1. Business Organisation and Management - Y.K.Bhusan
2. Business Organisation - C.B. Gupta

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours/Week : 5
Medium of Instruction : English/Tamil

Code: S2ACO2/S4ACE3

SEMESTER – II
(For Students Admitted from 2018 Onwards)

MODERN MARKETING

Objectives:

1. To familiarize with the modern concepts of marketing
2. To have hands on experience in online marketing

Unit – I

Definition of Marketing – Modern Concept of Marketing – marketing and Selling – Marketing Functions – Buying – Transportation Warehousing – standardization – Grading – Packaging.

Unit – II

Buyer's Behaviour – Buying Motive – Market Segmentation – Market Strategies – Product Development, Introduction of New Product – Branding – Packaging Brand Loyalty.

Unit - III

Product – Features – Classification – Product Policy – Product life Cycle – Pricing – Kinds of Pricing.

Unit – IV

Sales Promotion – Promotional Methods – Advertising – Personal Selling

Unit – V

Marketing Research – Importance in Marketing Decisions – Marketing of Industrial products – Marketing of Consumer Products Marketing of Agriculture Products- e-marketing- (A practical session on on-line marketing)

TEXT BOOK RECOMMENDED

1. Marketing By Rajan Nair-Sultan Chand & Sons
2. Marketing Management By Sherleka
3. Modern Marketing Principles and Practise by Pillai & Bagavathi.S, Chand & Co
New /Delhi

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours/Week : 5
Medium of Instruction : English

Code: S2ACO3

SEMESTER – II
(For Students Admitted from 2018 Onwards)

BUSINESS TOOLS FOR DECISION MAKING

Objectives:

1. To familiarize with the modern concepts of Statistical tools for Business Decisions.
2. To have hands on experience in Business Statistics

Unit 1:

Statistics – Definition, Scope, functions and characteristics – Collections of statistical Data – Primary and Secondary sources. Preparation of questionnaire and schedule, Classification and Tabulation – Diagram and Graphs.

Unit 2:

Measures of central tendency – Characteristics of a good measure of central tendency Mean, Median, Mode, Geometric mean, Harmonic Mean.

Unit 3: Measures of Dispersion – Absolute and Relative measures based on Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of variation – Definition, Merits and Demerits.

Unit 4:

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Concurrent Deviation – Regression Analysis - Simple Regression Equations.

Unit 5:

Concept of Time series analysis - component - Fitting a straight line by the method of least square- Moving averages Index numbers - weighted and unweighted - Price index numbers - Laspeyre’s, Paasche’s and Fisher index numbers - Time and Factor Reversal test - Cost of living index numbers.

(Problems 80% ; Theory 20%)

TEXT BOOK RECOMMENDED

1. Business Statistics-Pillai & Bagavathy, S Chand & Co. New /Delhi
2. Elements of Statistics – S.P. Gupta, Sulthan Chand & Co. New /Delhi
3. Business Statistics- PA. Navaneetham, Jai Publication, Trichy.

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 5
Hours / Week : 6
Medium of Instruction : English

Code :S3CO4

SEMESTER – III
(For Students Admitted from 2018 Onwards)

BUSINESS ACCOUNTING
Core Course – IV – B.Com

Objectives:

1. To equip students to get through in the ICWAI(Inter) like professional exams
2. To familiarize with all sorts of Partnership accounting, Branch & Department Accounting and Claims accounting

Unit – I

Branch accounts and departmental accounts

Unit – II

Hire purchase accounts – Interest calculations – Default – Repossession – (Excluding Hire Purchase Trading Account and Stock & debtor system) - Installment Accounts

Unit - III

Admission and retirement of a partner, death of a partner (excluding joint life policy)

Unit – IV

Dissolution of firm – Insolvency of a partner or partners – Garner Vs MuSay – Piecemeal distribution – Proportionate capital method – Maximum possible Loss method.

Unit – V

Insurance claims for loss of stock and loss of profits – Average clause .
(Theory – 25% Problem 75%)

Books Recommended

1. Advance accountancy By Shukla and Grewal – Sultan Chand & Sons
2. Advance accountancy By R.L.Gupta and Ramasamy - Sultan Chand & Sons
3. Advance accountancy By Jain and Narang – Kalyani Publications
4. Financial Accounting By Reddy and Murthy – Margham Publications

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 5
Hours / Week : 6
Medium of Instruction : English

Code :S3CO5

SEMESTER – III
(For Students Admitted from 2018 Onwards)

PERSONNEL MANAGEMENT

Objectives:

1. To impart knowledge about Management of personnel in an organization.
2. To introduce the key functions of HRD Dept
3. To motivate the students to know and practice the traits of desired leadership

Unit – I

Meaning and Definition of HR Management –Characteristics, Scope, objectives – Principles of HR Management – Functions of HR department – Managerial and operative functions.

Unit – II

Basics and needs of Manpower planning – Factors affecting Manpower planning – Recruitment, Selection and placement of personnel; job description, job specification, job evaluation – Interviews and Tests

Unit - III

Training – Meaning – Importance – Methods – Performance Appraisal – Promotion - Transfer

Unit – IV

Motivation – importance and characteristics – positive and negative motivation – Theories of motivation

Unit – V

Concept of Leadership – Theories of Leadership – Leadership qualities and Traits

Books Recommended

1. Personnel Management by CB Memoria
2. Advanced Personnel Management by Ahuja
3. Industrial Relations and Personnel Management and Tripathi P.C
4. Personnel Management & Industries /Relations by ChaabraTaneja and Singh
5. Personnel Management by AranMonoppa

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4 Code :S3ACO4
Hours / Week : 4
Medium of Instruction : English

SEMESTER – III

(For Students Admitted from 2018 Onwards)

ALLIED - 4

ELEMENTS OF BUSINESS LAWS

Objective:

To make the students aware of the legal environment introducing various Provisions of Important Acts relevant to the Indian business.

Unit – I

Introduction and scope of Mercantile Law – Growth and Sources of Mercantile Law – Nature and Kinds of Contracts – Offer and acceptance – Consideration – Capacity of Parties – Free Consent – Legality of object – Void Agreements – Contingent Contracts.

Unit – II

Performance of Contracts – Discharge of Contracts – Remedies for Breach Including Specific Performance – Quasi Contracts

Unit - III

Law of Agency – Classification of agents – Creation of agency – Rectification – rights and duties of agents – Personal liability of agent- Indemnity and Guarantee

Unit – IV

Law of Sale of Goods – Sale and Agreement to sell – Caveat Emptor – Conditions and Warranties – Transfer of Ownership – Sale by non-owners – Rights of an unpaid vendor-Finder of lost goods-Bailment and Pledge

Unit – V

Law of Insurance – General Principles applicable to Insurance – Types of Insurance – Meaning and features.

Books Recommended

1. Mercantile Law – M.Chukla, S.Chand & Co
2. Commercial Law – Chalwa and Garg, Kalyani Publishers
3. Business Law – N.D.Kapoor, Sultan Chand & Sons
4. Mercantile Law Batra and Kaltra – Tata McGraw Hill Company
5. Mercantile Law – M.C.Kuchal, Vikas Publishing House
6. Mercantile Law with Industrial Law – S.P.Iyengar and B.K.Goyal, R.Chand & Co.,

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 2
Hours / Week : 2
Medium of Instruction : English

Code :S3SB1H

SEMESTER - III
(For Students Admitted from 2018 Onwards)

INTRODUCTION TO MARKETING MANAGEMENT
(SKILL BASED ELECTIVE)

UNIT I

Meaning of marketing Management – Functions of Marketing Management –Difference between Marketing Management and Sales Management

UNIT II

Marketing manager's responsibility – marketing planning – need, importance and process of planning

UNIT III

Marketing organization – types of organization – committee type, product type, line, staff and staff organization – marketing decision making

UNIT IV

Marketing control and marketing audit – types and methods of conducting marketing audit – marketing risks – methods of dealing with marketing risks.

UNIT V

Advertising management – Need – Importance – Advertising Strategy – Advertisement Copy – Media Planning – Effectiveness of Advertisement

TEXT BOOKS RECOMMENDED:

1. Dr. N. Rajan Nair – Marketing.
2. R. S. N. Pillai and Bagavathi – Modern marketing. – S. Chand.
3. V. S. Ramasamy – Marketing Management.
4. C. B. Memoria – Marketing Management.
5. M. Govindarajan – Marketing Management – PHI.
6. Arun Kumar & N. Meenakshi – Marketing Management – Vikas
7. R. S. Rudani – Sales and Advertising Management – S, Chand.

Signature of the HOD

Credits : 5
Hours / Week : 6
Medium of Instruction : English

Code :S4CO6

SEMESTER – IV
(For Students Admitted from 2018 Onwards)

COST ACCOUNTING

Objectives:

1. To provide an in depth knowledge on cost ascertainment
2. To identify the areas of application of costing techniques
3. To make the students aware of the ICWAI course and motivate them to pursue the same

Unit – I

Definition, Scope of Nature of Cost Accounting – ICWAI Course structure-Cost concepts – Classification – Objectives and Advantages – Demerits of Cost Accounting – Methods and Techniques – Cost Units – Cost Centers – Cost Sheets.

Unit – II

Materials Cost – Purchase Procedure – Stores Procedure – Receipts and Issues of materials – Stores Organization and Layout – Inventory Control – Levels of stock, Perpetual Inventory, ABC Analysis, EOQ – Stores Ledger – Pricing of Material Issues, FIFO, LIFO, Simple Average and Weighted Average.

Unit - III

Labour Cost – Time Recording and Time Booking – Methods of Remuneration and Incentive Schemes – Overtime and Idle Time – Labour Turnover – Types, Causes and Remedies.

Unit – IV

Overheads – Collection, Classification, Allocation, Apportionment, Absorption – Recovery Rates – Over and Under Absorption – Machine hour Rate.

Unit – V

Job Costing – Methods – Contract Costing – Process Costing (Excluding Inter Process).

(Theory 25% Problems 75%)

Books

1. Cost Accounting - Jawaharlal - TMH
2. Cost Accounting - Jain & Narang – Kalani Publishers
3. Cost Accounting - S.P.Iyengar, Sultan Chand & Sons
4. Cost Accounting - Bhagwathi and Pillai, S.Chand & Co
5. Cost Accounting - S.N.Maheswari, Sultan Chand & Sons

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits	:	4	
Hours / Week	:	5	Code :S4ACO5
Medium of Instruction	:	English	

SEMESTER – IV
(For Students Admitted from 2018 Onwards)

ALLIED - 5
COMPANY LAW AND SECRETARIAL PRACTICE

Objectives:

1. To introduce the recent changes in the Companies Act. 2013
2. To familiarize the various forms of secretarial duties
3. To make the students aware of the ACS course and motivate them to pursue the same

Unit – I

Company – Definition – Kinds – Incorporation – Duties of Secretary Regarding Registration – Memorandum of Association – Ultra-vires -Alteration of memorandum

Unit – II

Articles of Association – Alteration – Prospectus.

Unit - III

Shares – Kinds – redemption of Preference Shares – Premium and Discount Allotment – Irregular Allotment – Minimum Subscription – Forfeiture of Shares – Secretarial Duties Regarding the Ministry of Company Affairs 21st Century – Demat Account.

Unit – IV

Membership Of Companies – Transfer and Transmission of Shares – Management of Companies – Board of Directors – Managing Director – Meetings of Companies – Notice, Proxy, Minutes, Resolution Etc., Legal Provisions.

Unit – V

Types of Secretaries – Functions – Company Secretary’s Appointment – Legal Position – Rights and Liabilities – Qualities and Qualifications- Course structure of ACS

Books Recommended

1. Company Secretarial Practice by Shukla And Gulshan, S.Chand& Co
2. Company Secretary Practice by Tandon
3. Company Secretarial Practice by P.K.Ghosh – S.Chand& Sons
4. Secretarial Practice for Corporates by N.D.Kapoor, Sultan Chand & Sons

(Students are expected to be aware of changes in law up to 6 months prior to the date of Examination)

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits	:	4	Code :S4ACO6
Hours / Week	:	5	
Medium of Instruction	:	English	

SEMESTER – IV
(For Students Admitted from 2018 Onwards)

ALLIED - 6
INTERNATIONAL TRADE

Objectives:

1. To make the students aware of the importance of International trade and forex reserves
2. To give awareness about the recent changes in the EXIM policies

Unit – I

International trade – Meaning- Importance- Foreign Trade Act, 1992-Exim Policy-DGFT-IEC.

Unit – II

Regulation of International trade – giants from International trade and its measurement; terms of trade – different concepts; theory of reciprocal demand; factors affecting terms of trade – Free trade Vs protection; tariff, quota; dumping.

Unit - III

Forex – Fluctuations in Foreign exchange rates – Cause and effects – floating rates – exchange control in India – BOP and BOT – concepts – Disequilibrium – Kinds, causes and measures for coSection.

Unit – IV

International Institutions and Trade Agreements – Bilateral and Multilateral Trade Systems – Customs union – GATT, WTO, UNCTAD, EU.

Unit – V

India's foreign trade – brief history and recent trends – volume, composition and direction – export promotion measures.

Books Recommended

1. International Trade and Export Management by C.FrancisCheruneelam, Himalaya Publishing House.
2. Foreign Exchnage by C.Jeevanandam,Sultan Chand & Sons, 4thEdn

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 2
Hours / Week : 2
Medium of Instruction : English

Code :S4SB2H

SEMESTER - IV
(For Students Admitted from 2018 Onwards)

SALES MANAGEMENT
(SKILL BASED ELECTIVE)

UNIT I

Sales Management - meaning and scope - functions of sales management –sales policy – selling process – responsibilities of sales manager

UNIT II

AIDA Formula- Need for sales force – recruitment and selection of sales force –training of salesman – qualities of a good salesman

UNIT III

Sales office functions – interviews – receiving of orders – handling mails – filing– record keeping – sales bulletin.

UNIT IV

Sales promotion – Dealer & Consumer sales promotion tools – Sales Planning –Budgeting & Evaluation

UNIT V

Distribution functions – distribution policy – components of physicaldistribution

TEXT BOOKS RECOMMENDED:

- 1.Salesmanship and Advertising – Davar.
- 2.Salesmanship – RSN Pillai and Bagavathi.
- 3.Salesmanship and Publicity – JSK Patel.
- 4.Sales Management – Richard R. Still.
- 5.Modern Marketing R.S.N. Pillai and Bagavathi – S.Chand.

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits	:	5	Code :S5CO7
Hours / Week	:	5	
Medium of Instruction	:	English	

SEMESTER – V
(For Students Admitted from 2018 Onwards)

CORPORATE ACCOUNTING

Objectives:

1. To know about the basic concepts of accounting procedures.
2. To motivate the students to pursue higher studies like CA, ICWA etc.
3. To create the awareness to study the different accounting oriented computer programming
4. To encourage the students to face modern techniques in the accounting field.

Unit – I

Company Accounts – Introduction – Legal Provisions Regarding Issue of Shares, Applications and allotment, Calls, Forfeiture, Re-issue, Premium and Discount – Accounting Entries Regarding Redemption of Preference Shares.

Unit – II

Issue and Redemption of Debentures – Various kinds of Debentures – At par. At Discount, at Premium – Redemption through Sinking Fund, Purchase in the open Market, Conversion – Final Accounts of Companies

Unit - III

Amalgamation, Absorption and External and Internal Reconstruction of Companies

Unit – IV

Holding Companies Account – Consolidation of Balance Sheets (Excluding Chain holding , Cross holding and Inter Company Owings)

Unit – V

Banking Company Accounts – NPA – Rebate on Bills Discounted – Preparation of Final Accounts (New format).

Books Recommended

1. Advanced Accountancy By Shukla and Grewal – Sulatan Chand & Sons.\
2. Advanced Accountancy By R.L.Gupta and Radhaswamy – Sultan Chand & Sons
3. Advanced Accountancy By Jain and Narang – Kalyan Publishers
4. Advanced Accountancy By Arulanandam and Raman, Himalaya Publications

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits	:	4	
Hours / Week	:	5	Code :S5CO8
Medium of Instruction	:	English	

SEMESTER – V
(For Students Admitted from 2018 Onwards)

INCOME TAX LAW AND PRACTICE
Core Course –XII – B.Com

Objective:

1. To gain knowledge of the provisions of the Income Tax Act and their application in computation of income
2. To encourage the students to know the importance of PAN

Unit – I

Basis of Income Tax – Important definitions – Person, Income, Total Income, PAN – Casual Income – Residential Status – Incomes exempt from Income Tax

Unit – II

Computation of Income under the Head “Salaries” – Basis of charges – Different Forms of Salary – Allowances and Perquisites and their Valuations – Deductions from Salary – Provident Funds –deductions under Sec 80C

Unit - III

Computation of Income under the head Income from house property – basis of charge – Determination of Annual value – Income from let – out property – Self Occupied Property – Deductions allowed from Income from house property

Unit – IV

Computation of Income from Profits and gains of ‘Business and Profession’ – Basis of Charge – Basic Principles – Methods of Accounting - Deductions

Unit – V

Income from ‘Capital Gains’ and other sources – Basis of Charge – Short and Long term capital gains – computation – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – exempted capital gains

(Questions will relate to provisions applicable to latest assessment year only)
(Theory 25% Problem 75%)

Books Recommended

1. Income Tax by Vinod K.Singhania, Taxmann
2. Income Tax Law and Practice by DinkerPagore, S.Chand& Sons
3. Income Tax by Bhagavathi Prasad, Vishnu Prakasan
4. Income Tax by Reddy and Reddy, Margham

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4 Code :S5CO9
Hours / Week : 5
Medium of Instruction : English

SEMESTER – V
(For Students Admitted from 2018 Onwards)

PRINCIPLES AND PRACTICE OF AUDITING

Objective:

1. To provide an understanding of the Principles and practice of Auditing
2. To give awareness about the CA course and to encourage the students to pursue

Unit – I

Fundamentals of Auditing – Classification of Audit – Internal Check, Internal Control – Preparation and Procedure of Audit

Unit – II

Vouching of Impersonal Ledgers – Valuation and Verification of Assets and Liabilities

Unit - III

Audit of Limited Companies – Shares Capital Audit – Presentation of Financial Statements – Audit Reports

Unit – IV

Appointment, Qualification, Rights and Liabilities of Company Auditors – Cost Audit – Miscellaneous Audits of Public Sector Units

Unit – V

Investigation – Professional Ethics – Misconduct – EDP and Mechanical Systems

Books Recommended

1. Text Book of Auditing By V.K.Batra and K.C Bagarta – TMH
2. Auditing By JagdishParkash – Kalyani Publishers
3. Auditing By DinkarPagare – Sultan Chand & Sons
4. Auditing By S.N. Tandon – S.Chand& Co

(Students are expected to be aware of changes in law up to 6 months prior to the date of Examination)

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4 Code :S5COEL1A

Hours / Week : 4
Medium of Instruction : English

SEMESTER – V
(For Students Admitted from 2018 Onwards)

BUSINESS COMMUNICATION

Objectives

1. To Develop the skill of writing letters
2. To improve the skill for selling the products and collect overdue amounts without losing the customers
3. For the Awareness as to how to correspond with special organisations
4. To Utilize modern electronic device to improve communication

Unit – I

Nature and Scope of Business Communication – Meaning. Need and Importance of Commercial Correspondence – Structure of a Business Letter – Effective Business Letters – Commercial Terms and Abbreviations.

Unit – II

Letters Enquiry – Replies, Offers and Quotations – Orders – Execution - Cancellation

Unit - III

Claims, Complaints and Adjustments – Circular Letters – Status Enquires – Collection Letters.

Unit – IV

Letters Relating to Agency – Application for Jobs – Bank Correspondence – Correspondence Relating to Exports and Imports

Unit – V

Drafting of Business Reports – Press Reports – Market Reports

Text Books Recommended

1. Effective Business English & Correspondence By M.S.Ramesh and Pattenshetty, R.Chand & Co
2. Business Correspondence & Report Writing By Sharma and Krishna Mohan, TMH
3. Business Communication By Rajinder Pal and Korla Halli, Sultan Chand & Sons

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits	:	4	Code :S5COEL1B
Hours / Week	:	4	
Medium of Instruction	:	English	

SEMESTER – V
(For Students Admitted from 2018 Onwards)

SALESMANSHIP

Objective:

To enable the students to know the importance of Salesmanship and to understand the concepts.

Unit - I

Introduction to selling- meaning- definitions-importance- methods- qualities-functions-duties-responsibilities – types of sales person – sales careers.

Unit - II

Selling process – steps- customer expectations – understanding prospects-importancesources-buyer motives and behaviour- transaction oriented selling – relationship selling.

Unit - III

Selling techniques – planning- setting objectives- approach techniques – building rapport-product knowledge- product benefits- features –functions- sales presentationdemonstration-handling objections- handling difficult customers- closing sales – after sales service.

Unit - IV

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age.

Unit - V

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

Text and Reference Books (Latest revised edition only)

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai

Signature of the HOD

Credits : 4 Code :S5COEL1C
Hours / Week : 4
Medium of Instruction : English

SEMESTER – V

(For Students Admitted from 2018 Onwards)

INTERNATIONAL MARKETING

Objective:

To provide the students theoretical aspects of international business.

Unit – I

International marketing – Importance – International Vs Domestic marketing. International marketing environment. E business. Challenges in International marketing.

Unit – II

International Marketing – Planning process – social and cultural factors. Consumer Behaviour. Cross cultural Analysis. Social and cultural influences in B to B marketing. International Marketing Research – Opportunity identification and analysis

Unit –III

International Marketing Mix – Developing global products – understanding market needs. Pricing – factors affecting pricing decisions – strategies – Challenges in pricing. International Market segmentation.

Unit – IV

International Marketing information system. Global marketing strategies – Direct and Indirect exporting. Joint Venture. Direct investment. Promotional activities in global markets – Advertising and Sales promotion.

Unit – V

International distribution management – challenges – selecting intermediaries. Managing physical distribution of goods. CRM – importance. International communication –tools – developing profitable long term relationships.

Text and Reference Books (Latest revised edition only)

1. Adhikary, Manab, Global Business Management, Macmillan, New Delhi
2. Bhattacharya, B. Going International-Response Strategies for Indian Sector, Wheeter Publishing Co., New Delhi.
3. Black and Sundaram, International Business Environment, Prentice Hall of India, New Delhi

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4 Code :S5COEL2A
Hours / Week : 4
Medium of Instruction : English

SEMESTER – V
(For Students Admitted from 2018 Onwards)

INTERNET AND E-COMMERCE

Unit I: Internet, Intranet and Extranet – Meaning, Definition – Advantages - Internet Protocols – Elements of Network – Network Services – Types of Network – Network Topology / Structure of Network.

Unit II: Meaning and Definition of E-Commerce – Features - Scope – SWOT of E-Commerce - Various categories of E-Commerce – Difference between E-Commerce and Traditional Commerce – Role of e-commerce in Internet.Mobile Commerce – Introduction – Difference between E-Commerce and M-Commerce – Growth of M-Commerce in India.

Unit III: Electronic Data Interchange (EDI) – Introduction – Process of EDI – EDI Components – Benefits of EDI – EDI Standards – EDI Implementation.

Unit IV: Electronic Commerce & Banking – Electronic Payment Systems – Electronic cash – Online credit card based systems – Smart cards.

Unit V: Security in e commerce – Threats, Threats to information security, Acts of Human Error, Espionage/Trespass,Network Security Goals, Key factors for success in E-Commerce, E-Commerce Security environment – Dimensions of E-Commerce Security.

BOOKS FOR REFERENCE:

1. S. Jaiswal, Doing Business on Internet E-Commerce, Galgotia Publications, New Delhi.
2. Indrajit Chatterjee, e-Commerce:An Indian Perspective , Scitech Publications (India) Pvt. Ltd., Chennai.
3. Abirami Devi K and M. Alagammai, E-Commerce, Margham Publications, Chennai-17.

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4 Code :S5COEL2B
Hours / Week : 4
Medium of Instruction : English

SEMESTER – V

(For Students Admitted from 2018 Onwards)

INVESTMENT MANAGEMENT

Objective:

To provide students to know and evaluate the various sources of investments.

Unit - I

Investment –Objective of investment-Investment Vs Speculation- Investment process- Sources of Investments.

Unit - II

Risk- Systematic and Unsystematic risk - risk and return, Capital and Revenue returns.(Theory Only)

Unit - III

Bank deposits- Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.

Unit - IV

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).

Unit - V

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis-Industry Analysis- Company Analysis.

Text and Reference Books (Latest revised edition only)

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
3. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
4. Preetisingh- Investment Management- Himalaya Publishing House.

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4 Code :S5COEL2C
Hours / Week : 4
Medium of Instruction : English

SEMESTER – V
(For Students Admitted from 2018 Onwards)

LABOUR LAWS

Objectives:

To impart knowledge about the legal safeguards to the Indian labourers by introducing the important provisions of select five Acts

Unit – I

The Factories Act 1948

Unit – II

The Industrial Disputes Act 1947

Unit - III

The payment of Wages Act 1948

Unit – IV

Trade Union Act

Unit – V

The Workmen's Compensation Act - 1923

Books Recommended

Mercantile Law with Industrial Law by S.P.Iyengar and BK Goyal, R.Chand& Co

Reference

Relevant Bare Acts

(Students are expected to be aware of changes in law up to 6 months prior to the date of Examination)

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 2
Hours / Week : 1
Medium of Instruction : English

Code :S5SB3H

SEMESTER - V
(For Students Admitted from 2018 Onwards)

RETAIL MANAGEMENT
(SKILL BASED ELECTIVE)

UNIT I

Retail Management – Meaning – Characteristics of retailing – Retailing principles – Reasons for retail growth – Emerging trends in retailing.

UNIT II

Store Location – Importance – Urban vs Rural location – Consumer Behaviour – Determinants - Customer service strategies.

UNIT III

Stores layout and design – objectives – factors – display

UNIT IV

Inventory Management in Retailing - Material Handling – Principles and purpose of material handling – Symptoms of poor material handling

UNIT V

Retail formats – Store Based Retail format – Non store based retail format – other emerging retail formats.

TEXT BOOKS RECOMMENDED:

1. Retail Management – Dr.Harjit Singh – S,Chand & Co.
2. Retail Management – Balraj Tuli Srivatsava.
3. Retail Marketing – Dr.L.Natarajan – Marghum
4. Retailing Management – Ansuya Angadi – S.chand

Signature of the HOD

Credits	:	5	
Hours / Week	:	6	Code :S6CO10
Medium of Instruction	:	English	

SEMESTER – VI
(For Students Admitted from 2018 Onwards)

MANAGEMENT ACCOUNTING

Objectives:

1. To help students how to diagonalise the strengths of a firm by looking at Financial Statements
2. To introduce the practical applications of Marginal and Budgetary Costing

Unit – I

Definition – Nature – Scope – Objectives – Merits – Limitations – Differences between Management Accounting and Financial Accounting – Financial Statement Analysis – Comparative Statements – Common Statements – Trend Percentages

Unit – II

Ratio Analysis – Meaning advantages, limitations – Calculation of various ratios – Construction of Balance Sheet from ratios.

Unit - III

Fund Flow Statement – Cash Flow Statement – (new format)

Unit – IV

Marginal Costing – CVP Analysis – Break Even Analysis – Managerial Applications

Unit – V

Budget and Budgetary Control – Preparation of production, Sales, Cash, Flexible Budgets - Standard Costing – Material and Labour Variance.

Books Recommended

1. Management Accounting by S.N. Maheswari, Sultan Chand Company
2. Theory and Problems of Management Accounting By Khan & Jain, TMH

Reference

Management Accounting By Hingorani&Ramanathan, S.Chand& Sons

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours / Week : 6
Medium of Instruction : English

Code :S6CO11

SEMESTER – VI
(For Students Admitted from 2018 Onwards)

FINANCIAL MANAGEMENT

Objective:

1. To make the students gain knowledge about financial management by studying theory and solving practical problems.

Unit – I

Financial Management Meaning and Scope - Cost of Capital – Cost of Debt – Cost of Equity – Cost of Retained Earnings – Weighted Average Cost of Capital.

Unit – II

Financial Planning – Meaning and Scope – Capital Structure – Net Income Approach – Net Operating Income Approach – MM Approach – Arbitrage Process – Traditional Approach – Capital Structure Planning.

Unit - III

Leverage – Meaning and Types – Significance – Operating Leverage – Financial Leverage – Combined Leverage – Dividend Policy – Theories – Relationship With Value of Firms – Stock Dividend.

Unit – IV

Capital Budgeting – importance – payback period, Discounted Cash Flow, Net Present Value, Profitability Index Methods – Accounting Rate of Return.

Unit –V

Working Capital Management – Risk, Liquidity of Profitability – Trade off – Determination of Working Capital – Cash Management – Cash Budget - Concentration Banking and Lock Box System – Receivable Management – Credit Standards – Credit Policies – Inventory Management – Order Point – Safety Lock.

Books Recommended

1. Elements of Financial Management By – S.N.Maheswari, Sultan Chand & Sons.
2. Fundamentals of Financial Management By Prasanna Chandra
3. Theory and Problems of Financial Management – By Khan & Jain

Reference

1. Financial Management by R.K.Sharma, Kalyan Publishers
2. Financial Management by Kulkarni
(Theory 40% Problem 60%)

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits	:	4	
Hours / Week	:	5	Code :S6CO12
Medium of Instruction	:	English	

SEMESTER – VI
(For Students Admitted from 2018 Onwards)

ENTREPRENEURIAL DEVELOPMENT

Objectives/Competencies:

1. To inculcate in the minds of students to become 'Job providers rather than Job seekers'
2. To develop innovative skills
3. To know about the financial assistance rendered by financial institutions
4. To meet the challenges and to develop the skill as 'risk taker' or 'risk bearer'
5. To encourage rural entrepreneurs
6. To teach incentives & subsidies, Schemes & Taxation benefits provided by the Government
7. To encourage women entrepreneurs & to know the special schemes offered by the Government
8. To enhance the ability of students in preparation of project reports

Unit – I

Concept of Entrepreneurship – Meaning – Definition – Characteristics – Functions – Role of Entrepreneurs in Economic Development – Classification of Entrepreneurs – Factors affecting entrepreneurial growth – Entrepreneurship Development Programmes

Unit – II

Project – Project Appraisal – Project Formulation – Project Identification – Sources of Ideas – Preliminary Evaluation and Testing of ideas

Unit - III

Licensing Procedures to start and industrial unit – Procedures to start Small and Women entrepreneurs -Import and Export Substitutions oriented items – New procedures

Unit – IV

Incentives and subsidies of state and central Govt. aims – Govt. subsidies for backward areas – Industrial Estate – DIC – Role of Promotional and consultancy organizations of state and central Govt

Unit – V

Role of Financial Institutions in Entrepreneurial Growth – Project Financing – Sources of Financing – IDBI – IFCI and IRCI

Books Recommended

1. Entrepreneurial Development by C.Gupta, N.p. Srinivasan, Sultan Chand & Sons.
2. Dynamics of Entrepreneurial Development and Management by Vasant Desai, Himalaya Publishing House
3. Entrepreneurship Development Principles, Policies and Programme by P.Saravanel

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours / Week : 3
Medium of Instruction : English

Code :S6COP

SEMESTER – VI
(For Students Admitted from 2018 Onwards)

COMPUTER APPLICATIONS IN BUSINESS – PRACTICAL

Objective:

At the end of the course, the student shall be able to start and operate a PC and use MS office tools and maintain computerised accounting. With theoretical inputs and equal quantum of practicals in the Laboratory for Hands on experience, a student acquires the skill to independently operate a PC for maintaining computerized accounts of a business concern as well as give secretarial support to the office communication with the MS office tools of Word, Excel and Access with Tally 9.0 Package

MS - Word

Unit – I

1. Prepare a document in MS – Word. Give a heading by using the “Header and Footer” Option
2. Creating an application for the job with Bio-data.

Unit – II

1. Creating Circular letter with mail Merge options
2. Creating a Table by using the Split and merge options

MS - Excel

Unit - III

1. Creating a work sheet like Mark Sheet, Pay Bill.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operation

Accounting Package - Tally

Unit – IV

Preparing voucher entries for the given transactions

Unit – V

Preparing final accounts from the Trial Balance given with any ten adjustments

Practical Question Paper Pattern

Exam Duration : 3 Hours

Maximum Marks: 60

Part – A 3 x 15 = 45 Answer any Three Questions (3 out of 5 Questions)

Part – B Record Note 10 Marks

Part – C Viva Voce 5 Marks

Signature of the HOD

Credits : 4
Hours / Week : 4
Medium of Instruction : English

Code :S6COEL3A

SEMESTER – VI
(For Students Admitted from 2018 Onwards)

FINANCIAL SERVICES

Objective:

1. To introduce the various forms of financial services existing in India and the legal environment prevailing for the same.

Unit – I

Introduction to Financial Service – Merchant Banking Meaning – Scope - Functions – Management of News Issue – Indian Experience – SEBI Guidelines

Unit – II

Mutual Funds: Meaning – Types – Functions – Advantages – Institutions Involved – UTI, LIC, Commercial Banks – Entry of Private Sector – Performance – Growth of Mutual Funds in India SEBI Guidelines

Unit - III

Lease Financing : The Concept – Merits and Demerits of Leasing – Types – The Indian Leasing Scenario

Unit – IV

Hire Purchase: Meaning – RBI Guidelines – Hire Purchase and Transport Industry – Lease Vs Hire Purchase – Problem and Prospects of Hire Purchase in India – Concept of reverse mortgage.

Unit – V

Factoring: The Concept – Significance – Types – Factoring Mechanism – Factoring Vs Leasing – Factoring in India – Forfeitures – Kahyanasundaram Committee Recommendations

Books Recommended

1. Financial Management by Kucchal S.C. Vikas Publishing House, New Delhi
2. Investment Banking and Customers Service by Kothair C.R. Srihand Publishers, Jaipur
3. Kamath K.V. Kerker S.A. and Viswanath. T The Principles and Practice of Leasing, Lease Asia, England 1990
4. Financial Management by Pandery I.M. Vikas Publishing House, New Delhi
5. Financial Decision Making, problem and Cases by Srivastava R.M. Sultan & Co

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours / Week : 4
Medium of Instruction : English

Code :S6COEL3B

SEMESTER – VI
(For Students Admitted from 2018 Onwards)

ORGANIZATIONAL BEHAVIOR

Major Elective Course –III – B.Com

Objective : To make the students to understand the behavior of employers in an Organization

Unit I

Organisation Behaviour : Definition, Nature and scope Models – Types of Organizations and Functions.

Unit II

Foundation of Individual behavior, Human behavior, Theories of personality –perceptions and personality.

Unit III

Attitude and Learning - Concept of Attitude, concepts of value - Learning theories.

Unit IV

Group Behaviour and Stress - reasons for group formation - Formal and informal groups - group cohesiveness - Job stress - Meaning, different kinds of stressors, copingstrategies.

Unit V

Leadership and Organizational Culture - Meaning, definition, functions and styles. Power and Policies -meaning, distinction between power and policies - Organisational change and culture.

Text Book

Organizational Behaviour - L.M. Prasad, Sultan Chand & Sons.

Books for Reference

1. Organisational Behavior - S.S Khanka - S.Chand& Co
2. Organisational Behavior - J. Jayasankar - Margham Publications.

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Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours / Week : 4
Medium of Instruction : English

Code :S6COEL3C

SEMESTER – VI
(For Students Admitted from 2018 Onwards)

STRESS MANAGEMENT

Unit I

Meaning and Definition of Stress. Types: Eutress, Distress, Anticipatory Anxiety, Intense Anxiety and Depression. Meaning of Management – Stress Management.

Unit II

Concept of Stress according to Yoga: Patanjali aphorism (PYS II - 3) Avidya Asmita. Bhagavad – Gita (Gita II 62-63) Dhayato Visayam Punsah ... Yoga Vasistha and Upanishad.

Unit III

Physiology of Stress on: Autonomic Nervous System (ANS), Endocrine System, Hypothalamus, Cerebral Cortex and Neurohumours.

Unit IV

Mechanism of Stress related diseases: Psychic, Psychosomatic, Somatic and Organic phase. Role of Meditation & Pranayama on stress – physiological aspect of Meditation. Constant stress & strain, anxiety, conflicts resulting in fatigue among Executive. Contribution of Yoga to solve the stress related problems of Executive.

Unit V

Meaning and definition of Health – various dimensions of health (Physical, Mental, Social and Spiritual) – Yoga and health – Yoga as therapy. Physical fitness. Stress control exercise – Sitting meditation, Walking meditation, Progressive muscular relaxation, Gentle stretches and Massage.

Reference

Andrews, Linda Wasmer., (2005). Stress Control for peace of Mind. London: Greenwich Editions

Lalvani, Vimla., (1998). Yoga for stress. London: Hamlyn

Nagendra, H.R., and Nagarathana, R., (2004). Yoga perspective in stress management. Bangalore: Swami Vivekananda Yoga Prakashana.

Nagendra, H.R., and Nagarathana, R., (2004). Yoga practices for anxiety & depression. Bangalore: Swami Sukhabodhanandha Yoga Prakashana.

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours / Week : 4
Medium of Instruction : English/Tamil

Code :S3ACE1

SEMESTER - IV
(For Students Admitted from 2018 Onwards)

QUANTITATIVE TECHNIQUES FOR DECISION MAKING (Allied for B.A.Economics Degree Course)

Unit 1:

Statistics – Definition, Scope, functions and characteristics – Collections of statistical Data – Primary and Secondary sources. Preparation of questionnaire and schedule, Classification and Tabulation – Diagram and Graphs.

Unit 2:

Measures of central tendency – Characteristics of a good measure of central tendency Mean, Median, Mode, Geometric mean, Harmonic Mean. (Simple problems)

Unit 3: Measures of Dispersion – Absolute and Relative measures based on Range, Quartile Deviation, Mean Deviation from Mean, Standard Deviation and Coefficient of variation – Definition, Merits and Demerits (Simple Problems)

Unit 4:

Concept of Time series analysis - component - Fitting a straight line by the method of least square- Moving averages. (Simple problems)

Unit 5:

Index numbers - weighted and unweighted - Price index numbers – Laspeyre’s, Paasche’s and Fisher index numbers - Time and Factor Reversal test - Cost of living index numbers (Simple problems)

(Problems 60% ; Theory 40%)

TEXT BOOK RECOMMENDED

1. Business Statistics-Pillai &Bagavathy, S Chand & Co. New /Delhi
2. Elements of Statistics – S.P. Gupta, SulthanChand & Co. New /Delhi
3. Business Statistics- PA. Navaneetham, Jai Publication, Trichy.

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours/Week : 5
Medium of Instruction : English/Tamil

Code: S2CO3/S4ACE2

SEMESTER – IV
(For Students Admitted from 2018 Onwards)

**BUSINESS ORGANIZATION AND MANAGEMENT
(Allied for B.A.Economics Degree Course)**

Objectives:

1. To familiarize with modern forms of organisation and
2. To introduce the primary functions of management

Unit – I

Definition of Business – Objectives of Modern Business- Essential Characteristics of Business – Qualities of a Successful Businessman – Promotion of a business Enterprise – Stages in Promotion – Problem in Promotion.

Unit – II

Modern Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies– Co-operatives Societies-

Unit - III

Location of Industries – Factors influencing location – Primary factors – Secondary factors – Measurement of size of Business units – Factors influencing the size – Economics of Large scale business – Optimum firm.

Unit – IV

Management – Meaning-Importance- Levels of management- Administration vs. Management- Evolution of Management thought - Henry Fayol- FW Taylor –Elton Mayo-Peter F Drucker

Unit – V

Functions of Management – Planning -Organising – Staffing, Directing, Controlling – Features, Steps, Types and Importance

TEXT BOOK RECOMMENDED

3. Business Organisation and Management - Y.K.Bhusan
4. Business Organisation - C.B. Gupta

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours/Week : 5
Medium of Instruction : English/Tamil

Code: S2ACO2/S4ACE3

SEMESTER – IV
(For Students Admitted from 2018 Onwards)

MODERN MARKETING
(Allied for B.A.Economics Degree Course)

Objectives:

1. To familiarize with the modern concepts of marketing
2. To have hands on experience in online marketing

Unit – I

Definition of Marketing – Modern Concept of Marketing – marketing and Selling – Marketing Functions – Buying – Transportation Warehousing – standardization – Grading – Packaging.

Unit – II

Buyer's Behaviour – Buying Motive – Market Segmentation – Market Strategies – Product Development, Introduction of New Product – Branding – Packaging Brand Loyalty.

Unit - III

Product – Features – Classification – Product Policy – Product life Cycle – Pricing – Kinds of Pricing.

Unit – IV

Sales Promotion – Promotional Methods – Advertising – Personal Selling

Unit – V

Marketing Research – Importance in Marketing Decisions – Marketing of Industrial products – Marketing of Consumer Products Marketing of Agriculture Products- e-marketing- (A practical session on on-line marketing)

TEXT BOOK RECOMMENDED

4. Marketing By Rajan Nair-Sultan Chand & Sons
5. Marketing Management By Sherleka
6. Modern Marketing PrinciplesandPractise by Pillai &Bagavathi.S, Chand & Co
New /Delhi

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours/Week : 4
Medium of Instruction : English

Code: S5COELO1

SEMESTER – V
(For Students Admitted from 2018 Onwards)

PRINCIPLES OF INSURANCE
(Non-Major Elective for Economics and Computer Science Degree Courses)

Objective:

1. This course intends to provide a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk. How insurance is transacted as a business and how the insurance market operates is also explained.
2. To introduce the III Professional exams and help them to get through the ICO1 paper
3. To help students get through in the IRDA (Life) Agents Exam

Unit 1:

Life Insurance-History and evolution-How insurance works?-Risk management techniques=Insurance as a tool for managing risk-Role of insurance in Society.

Unit 2:

The Insurance contract-legal aspects and special features. -i. Offer and acceptance – Consideration-Consensus ad-idem-Free consent-Capacity of the parties and Legality of the object -The special features of insurance contracts : Uberrima fide- Insurable interest, Proximate cause

Unit 3:

Life Insurance products:Term insurance - Whole life insurance-- Endowment assurance - Money back policy - Par and non-par schemes

Unit 4:

Pricing and valuation of life insurance-Premium Rebate - Bonus .Surplus .Reserve .Loading . Reversionary bonus

Unit 5:

Documentation: Grace period -. Policy lapse -. Policy revival =. Surrender value - Nomination -Assignment

Book Recommended

1. IC 38 Book for IRDA Exam available both in Tamil and English at www.irdaonline.org

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD

Credits : 4
Hours/Week : 4
Medium of Instruction : English

Code: S6COELO2

SEMESTER – VI
(For Students Admitted from 2018 Onwards)
FUNDAMENTALS OF FINANCIAL MARKET
(Non Major Elective for B.B.A.Degree Course)

Objective:

1. To make the students aware of the NCFM modules offered by the NSE and to encourage them to pursue the same.

Unit – I

Investment Basics – Investment – interest rates – Options available for investment – Short term and Long term financial options – Stock exchange – Share, Debt instrument, Derivate, Mutual Fund

Unit – II

Share Market - Primary Market – Issue of Shares – Issue price – Market capitalization - Public issue and private placement – Initial public offer – Shares are allotment - Offer for sale – Registrar to an issue –Prospectus offer documents – Listing of securities –Secondary Market – Different between primary market and the secondary market

Unit – III

Derivatives – Types of derivatives – Option premium – Commodity exchange – Difference between commodity and derivatives - Depositories in India - Benefits of participation in a depository – Securities – Dematerialization.

Unit – IV

Mutual Funds – Benefits of investing in mutual fund – NAV – Risks involved in investing in mutual fund – Types of mutual fund – Different of plans that mutual fund – Fund document –

Unit – V

Fundamental analysis-Economic Analysis-Industry Analysis- Company Analysis-Technical Analysis- SENSEX and NIFTY-Difference between Fundamental analysis and Technical Analysis

Text book

Financial Market: A Beginners module found in NSE (NCFM) website

Question Paper Pattern

Exam Duration : 3 Hours Maximum Marks:75

Part – A 10 x 2 = 20 Answer All Questions (Two questions from each unit)

Part – B 5 x 5 = 25 Answer All Questions (Either or type – Two questions from each unit)

Part – C 3 x 10 = 30 Answer Any THREE Questions (One question from each unit)

Signature of the HOD