# B.Com. SYLLABUS - 2014

# SCHOOLS OF EXCELLENCE with CHOICE BASED CREDIT SYSTEM (CBCS)



# SCHOOL OF MANAGEMENT STUDIES St. JOSEPH'S COLLEGE (Autonomous)

Accredited at 'A' Grade (3<sup>rd</sup> Cycle) by NAAC College with Potential for Excellence by UGC TIRUCHIRAPPALLI - 620 002, INDIA

# SCHOOLS OF EXCELLENCE WITH CHOICE BASED CREDIT SYSTEM (CBCS)

#### POST GRADUATE COURSES

St. Joseph's College (Autonomous), a pioneer in higher education in India, strives to work towards the academic excellence. In this regard, it has initiated the implementation of five "Schools of Excellence" from this academic year 2014-15, to standup to the challenges of the  $21^{\rm st}$  century.

Each School integrates related disciplines under one roof. The school system allows the enhanced academic mobility and enriched employability of the students. At the same time this system preserves the identity, autonomy and uniqueness of every department and reinforces their efforts to be student centric in curriculum designing and skill imparting. These five schools will work concertedly to achieve and accomplish the following objectives.

- Optimal utilization of resources both human and material for the academic flexibility leading to excellence.
- Students experience or enjoy their choice of courses and credits for their horizontal mobility.
- The existing curricular structure as specified by TANSCHE and other higher educational institutions facilitate the Credit-Transfer Across the Disciplines (CTAD) - a uniqueness of the choice based credit system.
- Human excellence in specialized areas
- Thrust in internship and / or projects as a lead towards research and
- The **multi-discipline** nature of the newly evolved structure (School System) caters to the needs of stake-holders, especially the employers.

# What is Credit system?

Weightage to a course is given in relation to the hours assigned for the course. Generally one hour per week has one credit. For viability and conformity to the guidelines credits are awarded irrespective of the teaching hours. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practical, field visits, tutorials and nature of project work.

For UG courses, a student must earn a minimum of 150 credits as mentioned in the table below. The total number of minimum courses offered by a department are given in the course pattern.

# SUMMARY OF HOURS AND CREDITS UG COURSES - COMMERCE

Part	Semester	Specification	No. of Courses	Hours	Credits	Total Credits
I	I-IV	Languages (Tamil/Hindi/French/Sanskrit)	4	16	12	12
П	I-IV	General English	4	20	12	12
Ш	I-VI	Core Theory Practicals Internship & Project Work Comprehensive Exam	17	90	69	
		Core Electives	3	12	11	
		Allied	4	24	18	
		Additional Core Courses for Extra Credits	-	-	-	98
1V	V-VI	Skilled Based Electives Between Schools (BS) Within School (WS)	1 1	2 2	2 2	4
	V	Inter Departmental Courses (IDC) - Soft Skills	1	2	2	2
	I-IV	NMC Communicative English Computer Literacy	1 1	0 2	5 2	7
	I-IV	<b>Environmental Studies</b>	1	2	2	2
		Value Education	4	8	8	8
V	I-V	SHEPHERD & Gender Studies	1	-	5	5
	I-V	AICUF, Fine Arts, Nature Club, NCC & NSS				
		TOTAL		180		150

#### **Course Pattern**

The Under Graduate degree course consists of Five vital components. They are as follows:

Part -I : Languages (Tamil / Hindi / French / Sanskrit)

Part-II: Genera English

Part-III: Core Course

 $(Theory, Practicals, Core\ Electives, Allied, Project, Internship$ 

and Comprehensive Examinations)

Part-IV: SBE, NMC, Value Education, Soft Skills & EVS

Part-V: SHEPHERD, AICUF, Finearts, Nature Club, NCC, NSS, etc.

#### Non-Major Courses (NMC)

There are three NMC's – Communicative English, Computer Literacy and Environmental Studies offered in the I, II & III Semesters respectively.

#### **Value Education Courses:**

There are four courses offered in the first four semesters for the First & Second UG students.

#### Non Major Elective / Skill Based Elective:

These courses are offered in two perspectives as electives "With-in School" (WS) and "Between School" (BS).

# **Subject Code Fixation**

The following code system (11 characters) is adopted for Under Graduate courses:

14	UXX	X	X	XX	XX
$\downarrow$	$\downarrow$	$\downarrow$	$\downarrow$	$\downarrow$	$\downarrow$
Year of	UG Code of	Semester	Specification	Subject	Running in
Revision	the Dept	of the Part		Category	that part
14	UCO	1	3	2	1

# For Example:

I B.Com., first semester Financial Accounting-I

The code of the paper is 14UCO130201.

Thus, the subject code is fixed for other subjects.

# **Subject Category**

- 00 Languages (Tamil / Hindi / French / Sanskrit)
- 01 General English
- 02 Core (Theory, Practicals, Comprehensive Exams, Internship & Project viva-voce)
- 03 Core Electives
- 04 Allied
- 05 Additional core Courses for Extra Credits (If any)
- 06 Skill Based Electives (BS) & (WS)
- 07 Soft Skill
- $08 \ \ \ \ NMC \, (Communicate \, English, \, Computer \, Literacy/SAP)$
- 09 EVS
- 10 Value Education
- 11 SHEPHERD & Gender Studies
- 12 AICUF / Nature Club / Fine Arts / NCC / NSS /etc.

#### **EXAMINATION**

# Continuous Internal Assessment (CIA):

UG - Distribution of CIA Marks				
Passing Minimum: 40 Marks				
Library Referencing 5				
3 Components	35			
Mid-Semester Test	30			
End-Semester Test	30			
CIA	100			

#### MID-SEM & END-SEM TEST

Centralised - Conducted by the office of COE

- 1. Mid-Sem Test & End-Sem Test: (2 Hours each); will have Objective + Descriptive elements; with the existing question pattern PART-A; PART-B; and PART-C
- 2. CIA Component III for UG & PG will be of 15 marks and compulsorily objective multiple choice question type.
- 3. The CIA Component III must be conducted by the department / faculty concerned at a suitable computer centres.
- 4. The 10 marks of PART-A of Mid-Sem and End-Sem Tests will comprise only: OBJECTIVE MULTIPLE CHOICE QUESTIONS; TRUE / FALSE; and FILL-IN BLANKS.
- 5. The number of hours for the 5 marks allotted for Library Referencing/work would be 30 hours per semester. The marks scored out of 5 will be given to all the courses (Courses) of the Semester.
- 6. English Composition once a fortnight will form one of the components for UG general English

#### SEMESTER EXAMINATION

Testing with Objective and Descriptive questions

# Part-A: 30 Marks Objective MCQs only

Answers are to be marked on OMR score-sheet. The OMR score-sheets will be supplied along with the Main Answer Book. 40 minutes after the start of the examination the OMR score-sheets will be collected

Part-B + C = 70 Marks

**Descriptive** 

**Part-B:**  $5 \times 5 = 25$  marks; inbuilt choice;

**Part-C:**  $3 \times 15 = 45 \text{ marks}$ ; 3 out of 5 questions, open choice.

The Accounts Paper of Commerce will have

**Part-A**: Objective = 25

**Part-B**: 25 x 3 = 75 marks.

**Duration of Examination must be rational**; proportional to teaching hours 90 minute-examination / 50 Marks for courses of 2/3 hours/week (all Part IV UG Courses) 3-hours examination for courses of 4-6 hours/week.

#### **EVALUATION**

# Percentage Marks, Grades & Grade Points UG (Passing minimum 40 Marks)

Qualitative Assessment	Grade Points	Grade	Mark Range %)
Exemplary	10	S	90 & above
Outstanding	9	A+	85-89.99
Excellent	8	A	80-84.99
Very Good	7	В	70-79.99
Good	6	С	60-69.99
Satisfactory	5	D	50-59.99
RA	4	Е	40-49.99
	0	RA	<40

### **CGPA - Calculation**

Grade Point Average for a semester is calculated as indicated here under:

Sum total of weighted Grade Points
Sum of Gredits

Weighted Grade Points is *Grade point x Course Credits*. The final CGPA will only include: Core, Core Electives & IDCs.

A Pass in SHEPHERD will continue to be mandatory although the marks will not count for the calculation of the CGPA.

#### **Continuous Internal Assessment (CIA):**

Class	Mark Range (%)
Distinction	75 & above, first attempt
First	60 & above
Second	50 to 59.99
Third	40 to 49.99

#### **Declaration of Result:**

	s successfully completed the Under Grduate
in programme	. The candidate's Cumulative Grade Point
Average (CGPA) in Part – II	II is and the class secured is
by completing the	e minimum of 150 credits.
The candidate has acquired	(if any) more credits from
	(if any) more credits from ARTS / SPORTS & GAMES / NCC / NSS /
SHEPHERD / AICUF/ FINE A	

B. Com. Course Pattern - 2014 Set

Sem	Part		Code	Course Title	Hrs	Cr
	Τ	Language	14UGT110001	Language-I:(Tamil/Hindi/French/Sanskrit)	4	3
	Ш	English	14UGE120101	General English -1	5	3
		Core	14UCO130201	Financial Accounting I	8	5
	Ш	Core	14UCO130202	Business Organization	5	4
ı		Allied	14UCO130401	Business Economics	6	5
		NMC	14UCE140801	Communicative English	-	5
	IV	Value Edn	14UFC141001	Essentials of Ethics, Yoga & Stress Management	2	2
				Total for Semester I	30	27
	_	Language	14UGT210002	Language-II:(Tamil/Hindi/French/Sanskrit)	4	3
	Ш	English	14UGE220102	General English -2	5	3
		Core	14UCO230203	Financial Accounting II	7	4
	Ш		14UCO230204	Modern and Rural Banking	4	3
Ш		Allied	14UCO230402	Marketing	6	5
	IV	NMC	14UCE240802	Computer Literacy	2	2
		IV Value	14UFC241002	Techniques of Social Analysis :	2	2
	Edn		140FC241002	Fundamentals of Human Rights	2	2
				Total for Semester II	30	22
	Ι	Language	14UGT310003	Language-III:(Tamil /Hindi /French/Sanskrit)	4	3
	Ш	English	14UGE320103	General English - III	5	3
			14UCO330205	Business Law	6	4
		Core 14UCO330206	14UCO330206	Accounting Packages	3	2
	Ш		14UCO330207	Software lab for Accounting Packages	2	2
Ш		Allied 14UCO330403 A Elements of	Elements of Mathematics OR	6	5	
		Ameu	14UCO330403 B	Business Mathematics		3
	IV	Value	11UFC341003 A	Professional Ethics-1: Social Ethics OR	2	2
		Edn	11UFC341003 B	Professional Ethics-1: Religious Doctrine	_	4
		NMC	14UCE340901	Environmental Studies	2	2
			•	Total for Semester III	30	23

	- 1	Language	14UGT410004	Language-IV:(Tamil /Hindi /French/Sanskrit)	4	3	
	П	English	14UGE420104	General English - IV	5	3	
		Core	14UCO430208	Corporate Accounting	7	4	
	1111	Corc	14UCO430209	Security Analysis and Portfolio Management	6	4	
IV		Allied	14UCO430404 A	Elements of Statistics	6	5	
		Ameu	14UCO430404 B	Business Statistics	0	J	
	IV	Value	11UFC441004 A	Professional Ethics-2: Social Ethics OR	•	2	
	IV	Education	11UFC441004 B	Professional Ethics-2: Religious Doctrine	2	2	
				Total for Semester IV	30	21	
			14UCO530210	Fundamentals of Cost Accounting	5	4	
		Core	14UCO530211	Business Management	4	3	
		Corc	14UCO530212	Auditing	4	4	
			14UCO530213	Management Accounting	5	4	
	111		14UCO530301 A	Financial Management OR	4	4	
			14UCO530301 B	Retail Management	7	7	
V		Core	14UCO530302	(WS): Business Correspondence			
		Elective	14UEC530302	Basic Economics	4	4	
				14UBU530302	Entrepreneurial Skills Development	4	4
			14UCC530302	E-Commerce			
	IV		, SBE 14UCC	14UCO540601	(BS): Fundamentals of Accounting	2	2
		SDE		14000340001	Packages		2
			14USS540701	Soft Skills	2	2	
				Total for Semester V	30	27	
			14UCO630214	Costing Methods and Techniques	7	5	
			14UCO630215	Income Tax, Law and Practice		5	
			14000000210	Theorie Tax, Eaw and Tractice	7		
			14UCO630216	Information Technology	7	3	
				·			
			14UCO630216	Information Technology  Computer practical for Information	4	3	
M			14UCO630216 14UCO630217	Information Technology  Computer practical for Information Technology	4	3	
VI			14UCO630216 14UCO630217 14UCO630218	Information Technology  Computer practical for Information  Technology  Internship and Project work	4	3 1 3	
VI			14UCO630216 14UCO630217 14UCO630218 14UCO630219	Information Technology  Computer practical for Information Technology  Internship and Project work  Comprehensive Examination	4	3 1 3	
VI		Elective	14UCO630216 14UCO630217 14UCO630218 14UCO630219 14UCO630303	Information Technology  Computer practical for Information Technology Internship and Project work  Comprehensive Examination (WS): Secretarial Practices OR Energy Economics Modern Management Concepts and	4	3 1 3	
VI		Elective	14UCO630216 14UCO630217 14UCO630218 14UCO630219 14UCO630303 14UEC630303	Information Technology  Computer practical for Information Technology  Internship and Project work  Comprehensive Examination  (WS): Secretarial Practices OR Energy Economics  Modern Management Concepts and Practices	2 4 -	3 1 3 2	
VI	IV	Elective	14UCO630216 14UCO630217 14UCO630218 14UCO630219 14UCO630303 14UEC630303 14UBU630303	Information Technology  Computer practical for Information Technology  Internship and Project work  Comprehensive Examination  (WS): Secretarial Practices OR Energy Economics  Modern Management Concepts and Practices  Customer Relation Management	2 4 -	3 3 2	
VI	IV		14UCO630216 14UCO630217 14UCO630218 14UCO630219 14UCO630303 14UEC630303 14UBU630303 14UBU630303	Information Technology  Computer practical for Information Technology  Internship and Project work  Comprehensive Examination  (WS): Secretarial Practices OR Energy Economics  Modern Management Concepts and Practices  Customer Relation Management	4 2 4	3 1 3 2	
VI I-V	IV V		14UCO630216 14UCO630217 14UCO630218 14UCO630219 14UCO630303 14UEC630303 14UBU630303 14UBU630303	Information Technology  Computer practical for Information Technology  Internship and Project work  Comprehensive Examination  (WS): Secretarial Practices OR  Energy Economics  Modern Management Concepts and Practices  Customer Relation Management  (WS): Practical Advertising	4 2 4 4	3 1 3 2 4	

<sup>\*</sup> Code numbers according to the subject chosen

<sup>@</sup> Practical examination in the following even semester.

*gUtk; 1* 14UGT110001 KZ p Neuk; 4 GSSDFS; 3

# nghJj;jkpo;I

# Nehf;fq;fs;

- r%f khwwr; rejidfis csslf;fpajw;fhy , yf;fpaq;fis mwpKfk; nrajy;
- 2. GJ fft $\mu$ i  $j > \eta$ Wfi j > c i uei I Mf $\mu$ a , yff $\mu$ aqfs $\mu$ d; eak; ghuhl Lj y;
- 3. rej pgpi oapdwp vOj khz thfi sg; gapwWtpj j y;

# gad;fs;

- 1. khz thfs; r%f khwwrreji dfi s mweJnfhsth;
- 2. rej pgpi ofi s elffp vOJk; j pvd; ngWth;
- Gjj pyffjaqfi sg;gi l ffk;j wi dAk>j wdha;T nraAk;j wi dAk; ngWth;
- myF-1: kfhftpghujpahh; ftpijfs;

ghuj pj hrd; ftpi j fs;

ciuei I - Kjy; %dW flLi ufs;

(10 kz p Neuk)

myF-2: gl LfNfhl; l ahh; ghl y;fs;

ghtyNuW ngUQrpj j µdhh; ghl y;fs;

, yffzk;-tykpFk; , lqfs;

(12 kz p Neuk)

myF-3: GJffftpij tbtqffs;

, yffpatuyhW - %dwhk; ghfk;

rpWfij-Kjy; MW rpWfijfs;

(10 kz p Neuk)

myF-4: GJf;ftpijfs;

ngzzpaf;ftpijfs;

, yffpa tuyhW - ehdfhk; ghfk;

, yffzk; - typkpfh , lqfs;(14kzpNeuk)

myF-5: nkhomgahgGffftmi jfs;

rWfij-7 Kjy; 12 Kba css rWfijfs;

ciuei I-4Kjy; 6 Kba css flLi ufs; (14 kz Neuk)

# ghl E}y;

- 1. nghJjjkp; nraAs; jull-jkpoha;Tj;JiwntspaL-2014-2017
- 2. r%ftpay; Nehffpy; j kpo; , yffpa tuyhW> j kpoha;Tj;Ji w ntspaL> J}a tsdhh; fy;Y}hp j pUrrpuhggssp2> 2014
- 3. ci uei If; Nfhi t j kpoha; Tj: Ji w ntspaL> 2014
- 4. rþWfijjnjhFgG

# Sem. I 14UGE120101

Hours/Week: 5 Credits: 3

#### **GENERAL ENGLISH-I**

# **Objectives**

To help students

- \* Use words and phrases related to self, home, friends and relatives in meaningful contexts.
- \* Use language to perform basic functions like describing, clarifying, suggesting, and giving directions.

#### Unit-1

- 01. Personal Details
- 02. Positive Qualities
- 03. Listening to Positive Qualities
- 04. Relating and Grading Qualities
- 05. My Ambition
- 06. Abilities and Skills
- 07. Self-Improvement Word Grid
- 08. What am I doing?
- 09. What was I doing?
- 10. Unscramble the Past Actions
- 11. What did I do yesterday?

### Unit-2

- 12. Body Parts
- 13. Actions and Body Parts
- 14. Value of Life
- 15. Describing Self
- 16. Home Word Grid
- 17. Unscramble Building Types
- 18. Plural Form of Naming Words
- 19. Irregular Plural Forms
- 20. Plural Naming Words Practice
- 21. Whose Words?

#### Unit -3

- 22. Plural Forms of Action Words
- 23. Present Positive Actions
- 24. Present Negative Actions
- 25. Un/Countable Naming Words
- 26. Recognition of Vowel Sounds
- 27. Indefinite Articles

- 28. Un/Countable Practice
- 29. Listen and Match the Visual
- 30. Letter Spell Check
- 31. Drafting Letter

#### Unit 4

- 32. Friendship Word Grid
- 33. Friends' Details
- 34. Guess the Favourites
- 35. Guess Your Friend
- 36. Friends as Guests
- 37. Introducing Friends
- 38. What are We Doing?
- 39. What is (s)he / are they Doing?
- 40. Yes / No Question
- 41. What was s/he doing?
- 42. Names and Actions
- 43. True Friendship
- 44. Know your Friends
- 45. Giving Advice/Suggestions
- 46. Discussion on Friendship
- 47. My Best Friend

#### Unit 5

- 48. Kinship Words
- 49. The Odd One Out
- 50. My Family Tree
- 51. Little Boy's Request
- 52. Occasions for Message
- 53. Words denoting Place
- 54. Words denoting Movement
- 55. Phrases for Giving Directions
- 56. Find the Destination
- 57. Giving Directions Practice
- 58. SMS Language
- 59. Converting SMS
- 60. Writing Short Messages
- 61. Sending SMS
- 62. The family debate
- 63. Family Today

#### Textbook

1. Joy, J.L. & Peter, F.M. (2014). Let's Communicate, New Delhi, Trinity Press.

# Hours/Week: 8 Credits: 5

#### FINANCIAL ACCOUNTING-I

#### **Objective**

- To enable the students to learn fundamental aspects of financial accounting.
- To enable the students to acquire skills of financial accounting required in different situations.

Unit I (24 hours)

Meaning and Scope of Accounting - Branches of Accounting - Objectives of Accounting - Accounting Concepts and Conventions - Brief outline on Accounting Standards - Capital and Revenues - Final Accounts-Manufacturing Accounts - Trading Accounts - Profit & Loss Accounts - Balance Sheet - Adjustment Entries - Classification of Errors - Rectification of Errors - Suspense Accounts - Effect on Profit.

Unit II (24 hours)

Consignment - Account Sales - Valuation of Unsold stock - Normal loss - Abnormal loss - Joint Venture - Sets of Books.

Unit III (24 hours)

Accounts of Non-Trading Institutions - Receipt & Payments A/C -Income & Expenditure A/C - Account Current, Average due date.

Unit IV (24 hours)

Single Entry System -Net worth method- Conversion method - Accounts of packages, containers and empties- Bank Reconciliation statement. (24 hours)

Unit V (24 hours)

Depreciation - Provision - Reserves& Repairs - Concept of Depreciation-Methods of providing Depreciation as per Accounting Standards 4 (WDV & SLM) - shifting of method with & without retrospective effect.

#### TEXTBOOK

1. R.L. Gupta & M. Radhaswamy, (latest Ed.,) Financial Accounting, Sultan Chand & Sons, New Delhi.

#### **BOOK(S) FOR REFERENCE**

1. Shukla MC, Grewal TS & Gupta SC, (2009), Advanced Accounts (Vol. I), S.Chand Company Ltd., New Delhi.

- 2. R.L. Gupta & M. Radhaswamy, (2006), Advanced Accountancy Vol. I, Sultan Chand & Sons, New Delhi.
- 3. S.P. Jain & K.L. Narang, (2004), Advanced Accountancy Volume I, Kalyani Publishers, New Delhi.
- 4. ReddyTS and Murthy, Financial Accounting (Latest Ed.,), Margham Publications, Chennai.

# Theory 20% Problems 80%

Sem. I Hours/Week: 5 14UCO130202 Credits: 4

### **BUSINESS ORGANISATION**

#### **Objectives**

- To enable the students to understand the basic concepts of Business Organisations
- To help the students to know the significances of different forms of businesses and factors influencing their establishments.

Unit I (15 hours)

Definition of Business - Objectives of modern business - Essential Characteristics of Business - Business Vs Profession - Qualities of a Successful businessman - Promotion of a Business Enterprise - Stages in promotion - problems in promotion.

Unit  $\Pi$  (15 hours)

Forms of Business Organisation - Sole Trader - Partnership - Join Stock Companies - Public Utilities - Public Enterprises - The Co-operative Organization - LLP- One man Company.

Unit III (15 hours)

Multinational Corporations - Definition - Meaning - Organisational models - dominance of MNCs - MNCs and International Trade - Merits - Demerits - Globalization - Meaning - Features - Stages - Pros and Cons of Globalization - Globalisation of Indian business.

Unit IV (15 hours)

Location of Industries - Factors influencing location - Primary Factors-Secondary Factors - Measurement of size of Business Units - Factors influencing the size - Economies of large scale business - District Industrial Centre - SIPCOT.

Unit V (15 hours)

Business Combinations - Types - Corporate Restructuring, Mergers, Demergers, Conglomeration and Acquisitions — Motives and benefits of Mergers and Acquisitions - Corporate strategies and Acquisitions - Regulations of Mergers and takeovers in India.

#### TEXTBOOK

1. Bhushan YK, (2005), Fundamentals of Business Organisation and Management, S.Chand and Co, New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Shukla, (1999), Business Organization and Management, S.Chand and Co, New Delhi.
- 2. Ghosh PK and Kapoor GK, (1987), Business and Society, S. Chand, New Delhi.
- 3. Bose JP, (1983), An outline of Business Organisation and Management, New Century Publishing House, New Delhi.
- Tapash Ranjan Saha (2009). Business Organization, Tata McGraw-Hill, New Delhi
- 5. C.D. Balaji & G.Prasad (2014), Business Organization and Management, Margham publications, Chennai.

Sem. I Hours/Week: 6 14UCO130401 Credits: 5

# Allied: BUSINESS ECONOMICS

# **Objectives**

- To impart the students with the basic principles and concepts of business economics.
- To enable the students to gain knowledge on macroeconomic environments.

UNITI (15 Hours)

Business economics: Meaning - Definition - Scope and Nature -Concepts applied in Business Economics - Contribution of Economics to managerial functions - Micro and Macro economics applied to business environment - Role and responsibilities of business economists.

UNITII (20 Hours)

Analysis of demand: Meaning of demand - the basis of consumer demand - Utility - Total Utility - Marginal Utility - Law of Diminishing Marginal Utility

- Law of Demand - Shift in demand curve - Meaning and nature of indifference curve - Shift in indifference curve and properties of indifference curve - Consumer equilibrium- Effect of change in price & consumption - Income & Consumer demand and substitution & Price changes.

UNITIII (25 Hours)

Supply and Production: Meaning of Supply - Determinants - Law - Schedule and supply curve - Elasticity of supply - Production - Production Function-Laws of Production - Market structure and pricing decision - Pricing under perfect competition - Characteristic and Price determination - Monopoly - Kinds - Causes - Price Output Decision and price discrimination - Monopolistic competition - Price output decision in short and Long run - Equilibrium - Oligopoly - Definition - Sources and characteristics - Price rigidity and Price Leadership.

UNIT IV (20 Hours)

The Economic System - Capitalism and mixed economic system - Monetary Policy - Meaning - Scope - Limitations and Instruments - Fiscal policy - Definition - Objectives - Taxation Policy - Formulation and its reforms.

UNIT V (10 Hours)

Inflation - Business Cycle and Economic Linkages - Inflation -Meaning - Causes and Measures - Business Cycle - Phases - Characteristics and various theories - Balance of Trade and Balance of Payment - Meaning- Causes - Kinds and Measures.

#### **TEXT BOOK**

1. Sundaram KPM &Sundaram EN-(2010), Business Economics, Sultan Chand and Sons, New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Fraser Ian, Gionea John & Fraser Simon (2011), Economics for business, Tata McGraw-hill, New Delhi,
- 2. Gupta GS (2011), Managerial Economics Tata McGraw-Hill, New Delhi
- 3. Ravilochanan.P,(1992), Business Economics, ESS PEE KAYPublishing House ,Chennai.
- 4. Drivedi DN,(2002), Managerial Economics, Vikas Publishing House(P) Ltd, New Delhi.
- 5. Cherunilam, Francis, (2005), Business Environment, Himalaya Publishing House, New Delhi.

gUtk; 2 14UGT210002

kz p Neuk; 4 *Gs,spfs; 3* 

# nghJjjkpo;II

# Nehf;fq;fs; :

- 1. rka eyypz ff czhi t tshijy;
- j ktof; fhggtaq:fsty; moFk> mwiTz h;Tk; C1Lk; gFj ifi sg; gbj;Jg;
   Ghte;J nfhsSjy;
- 3. ciuei If; fl Li u vOJ k; j wd; ngWj y;

# gadfs::

- j kpi oj; j pUj; khfg; gbf;fTk> NgrTk> gpi oapdwp vOj Tk; Nj hrrp ngWj y;
- 2., yf;fjaq;fsjy;gbjjtw;wKiwahftho;fjfajy;filggjbjjy;

myF: 1 (12 kz p Neuk)

rpyggj pfhuk; - kJi uf; fhz ; k; (fhL fhz ; fhi j )

, yf;fpa tuyhW - i rtk; tsujj j kpo; Kj y; Guhz q;fs;Kba.

myF: 2 (12 kz p Neuk)

kz Nkfi y - ghj j µk; ngww fhi j

nghpaGuhz k; - nkagnghUsehadhh; Guhz k;

myF: 3 (12 kz p Neuk)

fkguhkhaz k; - fhl rjggl yk;

ciuei I - 7 Kj y; 9 Kba css fl Li ufs;

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- 1. nra:As; j ա և j kpoha;Tj :J i w ntspa և> 2014-2017.
- 2. r%ftpay; Nehf;fpy; j kpo; , yffpa tuyhW> j kpoha;Tj Ji w ntspaL> J}atsdhh; fy;Y}hp j ¡Urrpuhggssp 2014.
- 3. ci uei I fNfhi t> j kpoha Tj Ji w ntspaL> 2010.

SEM-II Hours/week: 5 14UGE220102 Credits: 3

#### GENERAL ENGLISH-II

# **Objectives**

### To help students

- \* Use words and phrases related to education, entertainment, career, and society in meaningful contexts.
- \* Use language to perform basic functions like comparing, debating, and storytelling.

#### Unit 1

- 01. Education Word Grid.
- 02. Reading Problems and Solutions.
- 03. Syllabification.
- 04. Forms for Expressing Quality.
- 05. Expressing Comparison.
- 06. Monosyllabic Comparison.
- 07. Di/polysyllabic Comparison.
- 08. The best monosyllablic Comparision
- 09. The best di/polysyllabic Comparision.
- 10. Practising Quality Words.

#### Unit 2

- 11. Wh Words
- 12. Yes/No Recollection
- 13. Unscramble Wh Questions
- 14. Wh Practice
- 15. Education and the Poor
- 16. Controlled Role play
- 17. Debate on Education
- 18. Education in the Future
- 19. Entertainment Word Grid
- 20. Classify Entertainment Wordlist
- 21. Guess the Missing Letter
- 22 Proverb-Visual Description
- 23. Supply Wh Words
- 24. Rearrange Questions
- 25. Information Gap Questions

#### Unit 3

- 26. Asking Quetions
- 27. More about Actions
- 28. More about Actions and Uses

- 29. Crime Puzzle
- 30. Possessive Quiz
- 31. Humourous News Report
- 32. Debate on Media and Politics
- 33. Best Entertainment Source

#### Unit 4

- 34. Career Word Grid
- 35. Job-Related Wordlist
- 36. Who's Who?
- 37. People at Work
- 38. Humour at Workplace
- 39. Profession in Context
- 40. Functions and Expressions
- 41. Transition Fill-in
- 42. Transition Sord Selection
- 43. Professional Qualities
- 44. Job Procedures
- 45. Preparing a Resume
- 46. Interview Questions
- 47. Job Cover Letter Format
- 49. E-mailing an Application
- 50. Mock Interview

#### Unit 5

- 51. Society Word Grid
- 52. Classify Society Wordlist
- 53. Rearrange the Story
- 54. Storytelling
- 55. Story Cluster
- 56. Words Denoting Time
- 57. Expressing Time
- 58. What Can You Buy?
- 59. Noise Pollution
- 60. Positive News Headlines
- 61. Negative News Headlines
- 62. Matching Conditions
- 63. What Whould You Do?
- 64 If I were the Prime Minister
- 65. My Dream Country

#### Textbook

1. Joy, J.L. & Peter, F.M. (2014). *Let's Communicate*, New Delhi: Trinity Prss.

# Sem. II 14UCO230203

# Hours/Week: 7 Credits: 4

#### FINANCIAL ACCOUNTING-II

### **Objectives**

- To help the students to gain knowledge on accounting treatments required in special situations of Partnership firms.
- To enable the students to be proficient with accounting skills required in special forms of businesses.

Unit I (25 Hours)

Partnership accounts - Division of Profits- Past adjustments and guarantee - Admission, Retirement, and Death of a Partner.

Unit II (20 Hours)

Dissolution - Insolvency of Partners - Rule in Garner Vs Murray - Piecemeal distribution.

Unit III (20 Hours)

Branch Account- Dependent Branches - Debtors system - Stock and Debtor system - Independent branch- whole sale branches (foreign branches excluded)-departmental Accounts.

Unit IV (20 Hours)

Hire Purchase System - Accounting Procedures - Default and Repossession of Stock - Hire Purchase profit - Debtors system - Stock and Debtors system - Instalment System.

Unit V (20 Hours)

Insurance - Fire Claims - Loss of Profit (Simple) - Loss of stock-Royalties - Lease and Sub Lease.

#### **TEXT BOOK**

1. Gupta RL& Radhaswamy M, (latest Ed.,) Financial Accounting, Sultan Chand & Sons, New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Reddy TS and MurthyA, (latest Ed.,) Financial Accounting, Margham Publications, Chennai -17
- 2. ShuklaMC, Grewal TS & Gupta SC, (latest Ed.,) Advanced Accounts (Volume I), S.Chand Company Ltd., New Delhi.

- 3. Santhana Gopalan and Parthasarathy, (latest Ed.,), Financial Accounting, Sultan Chand and Sons, New Delhi.
- 4. Jain SP and Narang KL, (latest Ed.), Financial Accounting, Kalyani Publishers, New Delhi.
- 5. A. Mukherjee M.Hanif (2011), Financial Accounting Tata McGraw Hill Education, New Delhi.

Theory - 20% Problem - 80%

Sem. II 14UCO230204 Hours/Week: 4

Credits: 3

#### MODERN AND RURAL BANKING

#### **Objectives**

- To enable the students to have basic knowledge on Banking Theory, Law and Practices.
- To help students to learn the latest developments taking place in the banking sector.

Unit I (15 Hours)

Bank - Classification, types of banks and their functions and Services-Commercial Banks - Universal Banking - Central Bank - Credit control measures - EXIM Bank - Deposit Insurance and Credit Guarantee Corporation.

Unit II (10 Hours)

Cheque - Essentials of a Cheque - Crossing of a Cheque - General Crossing - Special Crossing - Payment of Cheque - Collection of Cheque- Endorsement - Debit Card - Credit Card - Green Card - Smart Card.

Unit III (15 Hours)

Banker - Customer - General and Special relationship between Banker and Customer - Opening of Current - Saving - Recurring - Fixed deposit Accounts - Special types of Accounts - Minor - Lunatic - Partnership Firm - Joint Stock Company - Non - Trading Institutions.

Unit IV (10 Hours)

National Bank for Agricultural and Rural Development (NABARD) - Objectives - Features - Functions - Co-operative Banks - Regional Rural Banks (RRBs) - Contribution to social and rural development - Micro Credit(SHGs).

Unit V (10 Hours)

E-Banking - Internet Banking - Telephone Banking - Mobile Banking - ATMs - Cash Machine - Electronic Money - Electronic Fund Transfer System (EFT)

- Indian Financial Network - Customer Grievances Redressal and Ombudsman.

#### **TEXT BOOK**

1. M. L.Tannan, (2009), Banking Law and Practice in India - India Book House, New Delhi.

#### BOOKS FOR REFERENCE

- 1. Sundaram, .K.P.M.& Varshney, (2003), Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.
- 2. Gordon, E.Natarajan, (2005), Banking Theory Law & Practice, Himalaya Publishing House, Mumbai.
- 3. Radhasamy& Vasudevan (2003), A Text Book of Banking, Sultan Chand & Sons, New Delhi.
- 4. Gurusamy.S, (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi
- Rajesh (2009), Banking Theory Law and Practice, Tata McGraw Hill, New Delhi.

Sem. II 14UCO230402 Hours/Week: 6 Credits: 5

# Allied: MARKETING

# **Objectives**

- To enable students to gain basic principles and practices of marketing.
- To sensitise the students with day-to-day developments in different functions of marketing.

Unit I (18 Hours)

Marketing - Meaning - Functions of Marketing - 7Ps of marketing - Market Segmentation - Agricultural Marketing - Features- Problems.

Unit II (18 Hours)

Product - Meaning - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity - Packaging - ISO Series and AGMARK - ISI.

Unit III (18 Hours)

Pricing - Meaning - Objectives - Factor affecting Pricing - Methods and types of pricing.

Unit IV (18 Hours)

Promotion - Meaning - Need - Promotion mix - Personal selling - Meaning - Advantages - Limitations.

Unit V (18 Hours)

Channels of Distribution - Meaning - Wholesalers and Retailers - Supply Chain management - Retail Marketing - Meaning - Features - CRM (Customer Relation Management)-On line marketing.

#### TEXTBOOK

 R.S.N.Pillai& Khala, (2010, 1st edition), Modern Marketing, S.Chand & Co., New Delhi.

#### **BOOKSFOR REFERENCE**

- RajanNair.N.,SanjithR.Nair, (1999), Marketing, Sultan Chand & Sons, New Delhi.
- 2. Kotler Philip, (1999), Marketing Management, Prentice Hall of India (Pvt) Ltd., New Delhi.
- 3. Monga&ShaliniAnand, (2000), Marketing Management, Deep & Deep Publications, New Delhi
- 4. J. Jayasankar (2013), Marketing, Margham Publications, Chennai.
- 5. Dr. L. Natarajan (2013), Marketing, Margham Publications, Chennai.
- 6. Grewal (2011), Marketing, Tata McGraw Hill management, New Delhi.

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SEM-III Hours/week: 5 14UGE320103 Credits: 3

#### GENERAL ENGLISH-III

#### **Objectives:**

- \* To enable the students to comprehend the local and global issues through the lessons.
- \* To enable the students to do the tasks centering on Skill Development and Grammar.
- \* To empower the students with interactive skills.

Tasks Designed for Each Unit	Skills Focused to be Developed for Each Unit	Hours Allotted
1. Pre-reading Task	Listening and Reading Skills through teacher-led reading practice	
2. Objectives	Listening and Reading Skills	2 Hours
3. Text	Listening and Reading Skills through teacher-led reading practice	21 loui 5
4. Glossary (Using Words and Phrases in Sentences)	Referring and Language Using Skills	2 Hours
5. Reading Comprehension	Reading, Speaking, and Writing Skills	1 Hour
6. Critical Analysis	Critical Thinking and Speaking Skills	2 Hours
7. Creative Task	Creative Thinking and Speaking Skills	2 Hours
8. General Writing Skills	Writing Skill	1 Hour
9. Activities on Grammar	Grammar Using and Writing Skills	2 Hours

#### UNITI

\* Suggestions to Develop Your Reading Habit 12 Hrs Grammar: Simple Present Tense

#### UNITII

\* The Secret of Success: An Anecdote 12 Hrs Grammar: Present Continuous Tense

#### UNITIII

\* Hygiene 12 Hrs Grammar: Simple Past Tense

#### UNITIV

\* Dr. A.P.J. Abdul Kalam: A Short Biography 12 Hrs Grammar: Past Continuous Tense

#### **UNITV:**

\* "Golden Rule": A Poem
Grammar: Simple Future Tense & Future Continuous Tense

#### Textbook:

1. Jayraj, S. Joseph Arul *et al.* (2014). *Trend-Setter:* An Interactive General English Textbook for Under Graduate Students, New Delhi, Trinity.

Sem. III 14UCO330205 Hours/Week: 6 Credits: 4

#### **BUSINESS LAW**

#### **Objectives:**

- To make the students to be acquaint with different laws governing various activities of businesses.
- To help students to learn nuances of business laws with the help of case studies.

Unit I (18 Hours)

The Indian Contract Act - Nature of contract - Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Void Agreements.

Unit II (18 Hours)

Contingent Contract - Performance and discharge of contract - Remedies for breach of contract - Quasi contract (sec 1 to sec 75). Special Contracts: Contract of Indemnity and Guarantee (sec 124 to see 147) - Distinction between Indemnity and Guarantee - Kinds of guarantee - Rights of surety-Discharge of surety.

Unit III (18 Hours)

Bailment and Pledge (sec 148 to 181) - Classification - Duties and rights of bailer and bailee - Finder of goods - Termination of bailment - Pledge - Differences between bailment and pledge - Rights and duties of pawnor and pawnee - Pledge of non-owners.

Unit IV (18 Hours)

Sale of Goods Act - Difference between Sale and other Disposition of goods - Implied conditions and warranties - Transfer of property in and title to goods - Unpaid Sellers rights - Consumer Protection Act - Definitions - Central & State Consumer Protection Council - Consumer Disputes Redressal Forum and Commission.

Unit V (18 Hours)

Law of Agency (Sec. 182 to 238) - Definition - Various kinds of Agencies - Agents by Estoppels - Agency by Ratification - Rights and duties of principal and agent - Termination of Agencies. (18 Hours)

#### **TEXT BOOK**

 N.D. Kapoor, (2013), Elements of Mercantile Law, Sultan and Sons, New Delhi.

#### BOOKSFOR REFERENCE

- M.C. Shukla, (1999), Manual of Mercantile Law, S. Chand & Co., New Delhi.
- 2. P.P.S. Gogna, (1999), A Text Book of Mercantile Law, S. Chand & Co., New Delhi.
- 3. D.P. Jain, (1997), Mercantile Law, Konark Publishers Pvt. Ltd., New Delhi.
- 4. Balachandran (2009), Business Law, Tata McGraw Hill, New Delhi
- 5. J. Jayasankar (2013), Business Law, Margham publications, Chennai
- 6. P.C. Tulsian (2000) Tata Megraw Hill Education Pvt. Limited, New Delhi.

Sem. III 14UCO330206 Hours/Week: 3

Credits: 2

#### ACCOUNTING PACKAGES

#### **Objectives:**

- To enable students to learn basic concepts and applications of Accounting Packages.
- To help students to acquire skills needed for operating Accounting packages effectively.

Unit I (9 Hours)

Introduction to Accounting Packages - Features of Computerised Accounting - Introduction to Tally - Features of Tally - Creation- alteration and Deletion of Company - Company details - Accounting Features (F11) - Accounting groups - Predefined groups - User defined groups (creation, alteration and deletion) - Ledgers(Creation, alteration and deletion) - Preparation of Final accounts with adjustments and Balance sheet using ledger balances.

Unit II (9 Hours)

Accounting Vouchers - various types of accounting Vouchers and their short cut keys- Voucher entries in double and single entry mode - Day book - Cost Centres - Cost categories - cost centre class - Bill wise details- Interest calculation.

Unit III (9 Hours)

Budgets creation and alteration - Variance analysis - pay roll preparation - Statutory Features (F11) - Voucher entries using TDS, TCS &VAT.

Unit IV (9 Hours)

Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Units of Measures, Godowns and Stock items-Batch wise details - Bill of materials-Purchase and sales order processing - Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.

Unit V (9 Hours)

F12 - Configurations - Accounting and Inventory books - Statements of Accounts and Inventory - Group Company - Security control - Tally Audit-BRS - Extraction of Ratios, Cash flow and fund flow statement.

#### **TEXT BOOK**

1. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.

#### **BOOK(S) FOR REFERENCE**

- Vishnu P. Singh (2010), "Tally. Erp 9", Computech Publications Ltd, NewDelhi.
- 2. Srinivasa Vallaban, (2006), Computer Applications in Business, Sultan Chand and sons, Chennai.

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Sem. III 14UCO330207 Hours/Week: 2 Credits: 2

#### SOFTWARE LAB FOR ACCOUNTING PACKAGES

#### **Objectives**

- To help students to gain practical exposure to various applications of accounting packages.
- To enable students to be accustomed to operating accounting packages.

#### **Exercises**

- 1. Creation, alteration and deletion of companies and user defined Accounting groups.
- 2. Creation, alteration and deletion of ledgers and final accounts and Balance sheet Preparations.
- 3. Voucher entries in double entry mode.
- 4. Voucher entries in single entry mode.
- 5. Voucher entries using Cost centres and Cost categories.
- 6. Voucher entries using bill wise details and interest calculation.

- 7. Creation and alteration of budgets and variance analysis.
- 8. Creation, alteration and deletion of inventory masters.
- 9. Accounting voucher entries using stock items.
- 10. Order processing and voucher entries using accounting and inventory vouchers.
- 11. Payroll preparation and applying TDS and TCS.
- 12. Generation of Accounting and Inventory Reports.

Sem.III 14UCO330403A Hours/Week: 6 Credits: 5

# Allied: ELEMENTS OF MATHEMATICS

#### **Objectives**

- To give basic knowledge of Mathematics to the students who did not study Mathematics at the higher secondary level.
- To train the students in the working techniques of various branches of Mathematics.

#### UNITI

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base (simple problems only). Sections 6.1-6.4, Pages 142-163, Sections 7.1, 7.3, Pages 191-220.

#### UNITII

Permutations - combinations (concepts & simple problems only) - Arithmetic progression - Geometric progression (simple problems only). Sections 9.2-9.11, Pages 302-331, Sections 12.1, 12.2, Pages 384-395, Sections 12.4, 12.5, Pages 411-424.

#### UNITIII

Differentiation of functions of the form  $(ax+b)^n$ ,  $e^{ax+b}$ ,  $\log(ax+b)$  - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only, trigonometric functions excluded & simple problems only). Sections 17.1-17.8, Pages 645-659, Sections 17.19, Pages 703-713.

#### UNITIV

Integration of functions of the form  $(ax + b)^n$ ,  $e^{ax+b}$ ,  $\log(ax + b)$  - indefinite integral - rules - integration by substitution - integration by parts - integration by partial functions (algebraic functions only, trigonometric functions excluded & simple problems only). Sections 18.1, 18.2, 18.4, Pages 723-736, Sections 18.8, 18.9, Pages 746-757.

#### UNITV

Matrices - types of matrices - operations on matrices - determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only). Sections 20.1-20.15, Pages 791-828, Sections 20.22, 20.23, Pages 840-849.

#### **Textbook**

1. D.C. Sanchetti and V.K. Kapoor, Business Mathematics, Eleventh thoroughly Revised Edition Sultan Chand and Sons, New Delhi, 2002.

#### References

- 1. P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.
- 2. V.K. Kapoor, Introductory to Business Mathematics, S. Chand and Sons, New Delhi, 2009.

Sem. III 14UCO330403B Hours/Week: 6 Credits: 5

# Allied: BUSINESS MATHEMATICS

### **Objectives**

- To train the students in the basics of Mathematics.
- To apply the concepts of Mathematics in optimization in Business Situations.

#### UNITI

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base - Arithmetic progression - Geometric progression (simple problems only) Sections 6.1-6.4, pages 142-163, Sections 7.1, 7.3, Pages 191-220, Sections 12.1, 12.2, Pages 384-395, Sections 12.4, 12.5, Pages 411-424.

#### UNITII

Differentiation of functions of the form  $(ax+b)^n$ ,  $e^{ax+b}$ ,  $\log(ax+b)$  - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only & trigonometric functions excluded) - Applications of differentiation - elasticity - marginal revenue - average & marginal cost - profit maximization (simple problems & business applications only) Sections 17.1-17.8, Pages 645-659, Sections 17.19, Pages 703-713, ACE 9 - ACE 30.

#### UNITIII

Integration of functions of the form  $(ax+b)^n$ ,  $e^{ax+b}$ ,  $\log(ax+b)$  - indefinite integral - rules - integration by substitution - integration by parts - integration by partial functions (algebraic functions only & trigonometric functions excluded) - Applications of integration - total cost - total revenue - maximum profits - consumer's & producer's surplus (simple problems & business applications only) Sections 18.1, 18.2, 18.4, Pages - 723-736, 4 1 Sections 18.8, 18.9, Pages 746-757, ACE 90 - ACE 110.

#### UNITIV

Matrices - types of matrices - operations on matrices - determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only) - Applications to matrices - Input - Output model (simple problems & business applications only) Sections 20.1-20.15, Pages 791-828, Sections 20.22, 20.23, Pages 840-849, ACE 133 - ACE 150.

#### UNITV

Linear programming - mathematical formulation of LP Model - graphical method - simplex method (simple problems & business applications only) LP 1 - LP 40.

#### **Textbook**

1. D.C. Sanchetti and V.K. Kapoor, Business Mathematics, Eleventh thoroughly Revised Edition Sultan Chand and Sons, New Delhi, 2002.

#### References

- 1. P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.
- V.K. Kapoor, Introductory to Business Mathematics, S. Chand and Sons, New Delhi, 2009.

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- 2. Gj pa ehl fq:fi sg:gi l fFk;j pwi d khz tufspi l Na c UthfFj y; qadfs::
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- 1. Rej udhu, kNdhdkz lak, j kpoha;Tj;Ji w (gj pgG)>J}a tsdhu;fy;Y)up j pUrruhggssp2. (mq;fk;: 3 fsk;: 4 elq;fyhf)
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SEM-IV Hours/week: 5 14UGE420104 Credits: 3

#### GENERAL ENGLISH-IV

### **Objectives:**

- \* To enable the students to comprehend the local and global issues through the lessons.
- \* To enable the students to do the tasks centering on Skill Development and Grammar.

\* To empower the students with interactive skills.

Tasks Designed for Each Unit	Skills Focused to be Developed for Each Unit	Hours Allotted
1. Pre-reading Task	Listening and Reading Skills through teacher-led reading practice	
2. Objectives	Listening and Reading Skills	2 Hours
3. Text	Listening and Reading Skills through teacher-led reading practice	
4. Glossary (Using Words and Phrases in Sentences)	Referring and Language Using Skills	2 Hours
5. Reading Comprehension	Reading, Speaking, and Writing Skills	1 Hour
6. Critical Analysis	Critical Thinking and Speaking Skills	2 Hours
7. Creative Task	Creative Thinking and Speaking Skills	2 Hours
8. General Writing Skills	Writing Skill	1 Hour
9. Activities on Grammar	Grammar Using and Writing Skills	2 Hours

UNIT-I: Women through the Eyes of Media 12 Hrs

Grammar: Present Perfect Tense

UNIT-II: Effects of Tobacco Smoking 12 Hrs

Grammar: Present Perfect Continuous Tense

UNIT-III: The Impact of Liquor Consumption on the Society 12 Hrs

Grammar: Past Perfect Tense

UNIT-IV: An Engineer Kills Self as Crow Sat on his Head:

A News Paper Report 12 Hrs

Grammar: Past Perfect Continuous Tense

UNIT-V: Traffic Rules 12 Hrs

Grammar: Future Perfect Tense & Future Perfect Continuous Tense

#### Text Book:

Jayraj, S. Joseph Arul. et al. (2014). *Trend-Setter: An Interactive General English Textbook for Under Graduate Students*, New Delhi, Trinity.

Sem. IV 14UCO430208 Hours/Week: 7 Credits: 4

#### CORPORATE ACCOUNTING

#### **Objectives**

- To impart knowledge to the students on the important aspects of preparation of different types of accounts in corporate form of businesses.
- To enable the students to acquire knowledge and skills in accounting for changes in corporate structure.

Unit I (23 Hours)

Shares - issue of shares- forfeiture and reissue of shares- issue and redemption of preference shares and debentures.

Unit II (22 Hours)

Preparation of Company Final Accounts - Company balance sheet preparation - computation of managerial remuneration. Valuation of goodwill and shares.

Unit III (20 Hours)

Amalgamation as Merger and Purchase - Methods of purchase considerations -Closing entries in the books of vendor company - Opening entries in the books of buying company as per AS 21 (Inter company investments excluded).

Unit IV (23 Hours)

Consolidated Balance sheet as per AS 21- Accounts of Holding companies (excluding inter-company holdings).

#### Unit V

Liquidation - statement of affairs and deficiency accounts - liquidator's final statement of receipt and payments. (20 Hours)

#### **TEXT BOOK**

1. T. S. Reddy and A. Murthy, (latest Ed.,), Corporate Accounting, Margham Publications, Chennai.

#### **BOOKS FOR REFERENCES**

- 1. Shukla MC, Grewal TS & Gupta SC, (2006), Advanced Accounts, Volume II, S.Chand & Company Ltd., New Delhi.
- 2. Joseph. T, (2009), Corporate Accounting, the Tata McGraw Hill Education Private Limited. New Delhi.

- 3. R.L. Gupta & M. Radhaswamy, (2006), Corporate Accounting, Sultan Chand & Sons, New Delhi.
- 4. S.P. Jain & K.L. Narang, (2004), Advanced accountancy Volume II, Kalyani Publishers. New Delhi.
- 5. S N Maheshwari& S K Maheshwari, (2005), Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
- 6. Mukherjee & Hanif, 2005, Corporate Accounting, Mcgraw-hill Management, New Delhi.

Sem. IV 14UCO430209 Hours/Week: 6

Credits: 4

# SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

#### **Objectives**

- To provide knowledge on the various investment avenues that benefit the individuals and nation.
- To introduce the students to the application of various tools and techniques of investments and risks management.

Unit I (18 hours)

Investment - Investment process - Speculation - Security Analysis - Construction of portfolio - Negotiable and non-negotiable securities - Mutual Funds.

Unit II (18 hours)

New issue market - Methods of issues -Placement of the issues - Pricing of new issues - Investors protection - The secondary market - History of stock exchange - Its function - Types of orders - Share groups - Online trading.

Unit III (18 hours)

Risk - Systematic risk - Unsystematic risk - Measurement of systematic and unsystematic risk - Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis - Quantitative Analysis.

Unit IV (18 hours)

Technical Analysis - Assumptions - History of technical analysis - Technical tools - Dow Theory - Primary trend - Secondary trend - Mirror trends.

#### Unit V

Futures and Options - Meaning - Types - Factors affecting the value of option - Futures - Types.

#### **TEXT BOOK**

1. Punithavathi Pandian, (2013), Security Analysis and Portfolio Management, Vikas Publishing House Pvt ltd, New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Natarajan L, (2013), Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai.
- 2. Avadhani VA, (2008), Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
- 3. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.
- 4. Prasanna Chandra, (2009), Investment Analysis and Portfolio Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 5. Graham and Dodd, (2010), Investment, Tata McGraw Hill Publishing Company Limited, New Delhi.

Theory - 80% Problems - 20%

Sem. IV 14UCO430404A Hours/Week: 6 Credits: 5

# Allied: ELEMENTS OF STATISTICS

# **Objectives**

- To give basic knowledge about Statistics to the students who did not study Statistics at the higher secondary level.
- To train the students in the working techniques of various branches of Statistics.

#### UNITI

Measures of central tendency - arithmetic mean, median, mode - computation of individual, discrete and continuous series - Measures of dispersion - standard deviation - coefficient of variation (simple problems & business applications only) Chapter 7 (Vol. I), Pages 177-188, 196-205, 211-218, Chapter 10 (Vol. I), Pages 282-297.

#### UNITII

Measures of Skewness - computation of Karl Pearson's coefficient of skewness - Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks (simple problems & business applications only) Chapter 9 (Vol. I), Pages 330-338, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404-407.

#### UNITIII

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - quantity & value indices - Time series analysis - components - method of least squares - fitting a straight line trend only (simple problems & business applications only) Chapter 13 (Vol. I), Pages 515-525, 529-534, 537-539, Chapter 14 (Vol. I), Pages 590-598, 613-619.

#### UNITIV

Probability - concepts of probability - applications of addition theorem & multiplication theorem (no proofs, simple problems & business applications only) Chapter 1 (Vol. II), Pages 751-765, 774-792.

#### **UNITV**

SPSS - introduction - Basic statistical concepts - Research in behavioral sciences - Types of variables - Reliability and Validity - summarizing data - Basic concepts - Measures central tendency - Variation - Skewness. Chapter 1, Chapter 2, Sections 2.1-2.3, Chapter 3, Sections 3.1.1, 3.1.2, 3.1.4.

#### **Textbooks**

- 1. S.P. Gupta, Statistical method, 33rd revised edition, Sultan Chand & Sons, New Delhi, 2005. (For Units I, II, III & IV).
- 2. Ajai S. Gaur and Sanjaya S. Gaur, Statistical Methods for Practice and Research A Guide to Data Analysis Using SPSS, Second Edition, SAGE Publications Pvt. Ltd., 2009. (For Unit V).

#### References

- 1. Vijaya Krishnan and Sivathanu Pillai, Statistics for Beginners, Atlantic Books, 2011.
- 2. Eelko Huizingh, Applied Statistics with SPSS, SAGE Publications Pvt. Ltd., 2007.

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Sem. IV 14UCO430404B Hours/Week: 6 Credits: 5

# Allied Optional: BUSINESS STATISTICS

**Objectives** 

- To train the students in mastering the techniques and tools of Statistics.
- To motivate the students to apply the techniques in their major subject.

#### UNITI

Measures of central tendency - arithmetic mean, median & mode - correction of incorrect values - Open end classes - weighted AM - combined AM - median for unequal intervals - quartiles, deciles & percentiles - relation between AM, median & mode - Measures of dispersion - Range - Quartile deviation - Mean deviation - standard deviation - combined SD - relation between QD, MD & SD - coefficient of variation (simple problems & business applications only). Chapter 7 (Vol. I), Pages 177-222, Chapter 8 (Vol. I), Pages 268-301.

#### UNITII

Measures of Skewness - computation of Karl Pearson's & Bowley's coefficient of skewness - Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks - Association of two attributes - types of association - consistency of data - Comparison of observed and expected frequencies - Yule's coefficient of association (simple problems & business applications only) Chapter 9 (Vol. I), Pages 330-341, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404-407, Chapter 12 (Vol. I), Pages 478-488.

#### UNITIII

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - weighted aggregative indices - quantity & value indices - test of adequacy of indices - time reversal test - factor reversal test - family budget method - Time series analysis - components - method of least squares - fitting a straight line trend only (simple problems & business applications only) Chapter 13 (Vol. I), Pages 515-545, 557-560, Chapter 14 (Vol. I), Pages 590-598, 613-619.

#### **UNITIV**

Probability - concepts of probability - application of addition & multiplication theorems - conditional probability - Baye's theorem (no proofs, simple

problems & business applications only) Chapter 1 Vol. II), Pages 751-771, 774-792.

#### UNITV

SPSS - introduction - Basic statistical concepts - Research in behavioral sciences - Types of variables - Reliability & Validity - summarizing data - Basic concepts - Measures of central tendency - Variation - Percentiles, quartiles & Inter quartile range - Skewness. Chapter 1, Chapter 2, Sections 2.1-2.3, Chapter 3, Sections 3.1, 3.2.

#### **Textbooks**

- 1. S.P. Gupta, Statistical method, 33rd revised edition, Sultan Chand & Sons, New Delhi, 2005. (For Units I, II, III & IV).
- 2. Ajai S. Gaur and Sanjaya S. Gaur, Statistical Methods for Practice and Research A Guide to Data Analysis Using SPSS, Second Edition, SAGE Publications Pvt. Ltd., 2009. (For Unit V).

#### References

- Vijaya Krishnan and Sivathanu Pillai, Statistics for Beginners, Atlantic Books, 2011.
- 2. Eelko Huizingh, Applied Statistics with SPSS, SAGE Publications Pvt. Ltd., 2007.

Sem. V 14UCO530210

#### FUNDAMENTALS OF COST ACCOUNTING

Hours/Week: 5

Credits: 4

#### **Objectives**

- To enable the students to understand the basic principles and procedures of cost accounting.
- To enable the students to gain exposure to different components of costs and their ascertainment.

Unit I (15 hours)

Introduction-evolution and cost accounting and management-accounting-cost concepts and cost objects-cost classification -cost organization and its relationship with other departments - preparation of cost sheet - Tender and quotations.

Unit II (15 hours)

Material cost-purchase procedure, store keeping and stock control, pricing, issue of materials and accounting thereof, identification of slow, non-moving item. ABC analysis - levels of inventories and economic order quantity-Analysis - investigation and corrective steps for treatment of stock discrepancies-control through other means like JIT analysis, VED analysis and scrap analysis.

Unit III (15 hours)

Labour cost - remuneration methods - monetary and non-monetary incentive schemes - pay roll procedures- labour analysis and idle time -measurement of labour efficiency and productivity- analysis of non-productive time and their cost - labour turnover and remedial measures- treatment of idle time and over time.

Unit IV (15 hours)

Overheads-direct expenses-nature, collection and classification of direct expenses and treatment-production overheads-distribution, appropriation, absorption by products- use of predetermined recovery rates, treatment of under and over -absorption of overheads.

Unit V (15 hours)

Cost accounting records- Cost ledgers- Reconciliation of cost and Financial accounts and integrated accounts.

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#### TEXTBOOK

1. Alex K (2012), Cost Accounting, Pearson Education, New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Jain & Narang, (Latest Ed.,), Cost Accounting Principles and Practices, Kalyani Publishers, New Delhi.
- 2. Bannerjee, (Latest Ed.,), Cost Accounting, 12th edition, Macmillan Publishers, New Delhi.
- 3. S.N. Maheswari, (Latest Ed.,), Cost Accounting, S.Chand& Co, New Delhi.
- 4. Jawaharlal, (Latest Ed.,), Cost Accounting, 4th edition, Tata-McGraw Publication, New Delhi.
- Saxena & Vashist, (Latest Ed.,), Cost Accounting, S,Chand and Co, New Delhi.
- 6. Tulsian PC (2007), Fundamentals of Cost Accounting, Tata McGraw Hill. New Delhi

Theory 20% Problems 80%

Sem. V 14UCO530211 Hours/Week: 4 Credits: 3

#### **BUSINESS MANAGEMENT**

#### **Objectives**

- To familiarize the students with the principles, practices and developments of management.
- To enable the students to understand the skills and tactics required for discharging different functions of Business Management.

UNITI (12 Hours)

Introduction: Concept - nature- process- and significance of Management: Managerial roles- An overview of functional areas of management - Development of management thought; Classical and neo classical systems; Contingency approaches.

UNITII (12 Hours)

Planning: Concept- process- and types- Decision making - concept and process- Management by objectives; corporate planning.

UNITIII (12 Hours)

Organizing: Concept- nature- process- and significance- Authority and responsibility relationships- Centralization and decentralization-Departmentation- Organization structure - forms and contingency factors-Coordination.

UNITIV (12 Hours)

Motivation: Motivating and leading people at work: Motivation -concept; Theories - Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives.

UNITV (12 Hours)

Leadership and Control: Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System management. Communication - nature - process - networks, and barrierseffective communication. Control- Concept and process- effective control system - Techniques of control( traditional & modern).

#### **TEXT BOOK**

 Prasad LM, (2009), Principles & Practice of Management, Sultan Chand & Sons New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Drucker Peter F, (2006), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
- 2. Weihrich and Koontz, et al, (2006), Essentials of Management, Tata-McGraw Hill, New Delhi.
- 3. Fred Luthans, (2008), Organizational Behaviour; McGraw Hill, New York.
- 4. Louis A.Allen(2003), Management and Organisation, McGraw Hill, Tokyo.
- 5. Ansoff H.O,(2003), Corporate Strategy, McGraw Hill, New York.
- Hampton, David R, (2000), Modern Management, McGraw Hill, New York.
- 7. Stoner and Free, (2000), Management, Prentice Hall, New Delhi.

Sem. V Hours/Week: 4 14UCO530212 Credits: 4

#### **AUDITING**

#### **Objectives**

- To enable the students to gain basic knowledge on the principles and practices of Auditing.
- To help the students to know the recent developments of computerised and online Auditing including EDP Auditing.

Unit I (12 hours)

Origin of audit - definition of audit - book-keeping and accountancy, auditing and investigation - qualities of an auditor - objectives of audit -internal audit and statutory audit - status of internal auditor - test check -meaning and objectives of internal check - auditors duty with regard to internal check - consideration at the commencement of a new audit - audit programme - audit note book - working papers.

Unit II (12 hours)

Vouching - meaning - voucher - points to be noted in a voucher -internal check as regards cash - vouching the debit side and credit side of the cash book - teeming and lading method of frauds - vouching of trading transactions - internal check as regards purchases - duty of an auditor in connection with credit purchases, purchase return, credit sales, the duties of an auditor in connection with credit sales, sales return, goods sold on sale or return system and goods sent on consignment.

Unit III (12 hours)

Verification and valuation of assets and liabilities - meaning of verification - problems in the valuation of assets - valuation of assets during inflationary period - fixed assets - mode of valuation of fixed assets - floating or current assets - mode of valuation of floating assets - wasting assets - valuation of wasting assets - intangible assets - auditors position as regards the valuation of assets - verification of assets - verification of liabilities, share capital, trade creditors, bills payable, outstanding expenses, contingent liabilities.

Unit IV (12 hours)

Audit of joint stock companies - qualifications and - disqualification appointment, rotation, and removal of auditor - remuneration and expenses of an auditor - powers and duties of an auditor - status of an auditor -

auditors lien - audit of share capital - audit of share transfer, unclaimed dividends - duty of an auditor in connection with the payment of dividends; auditor's report- liabilities of an auditor - liabilities of an auditor under Companies Act law of agency - liability of an auditor to third parties.

Unit V (12 hours)

EDP Auditing - definition - Need for Control - Effects of EDP Auditing-Foundations of EDP Auditing - steps in EDP Audit - Some major Audit Decisions - Legal influences of EDP Audit - Division of Auditing in EDP Environment - Online Computer Systems - Documentation under CAAT - Using CAAT in Small Business Computer Environment.

#### **TEXT BOOK**

- B.N. Tandon, (Latest Ed.,), Principles of Auditing, S.Chand& Company, New Delhi.
- 2. Ravinderkumar and Virender Sharma, (Latest Ed.,), Auditing principles and practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.

#### **BOOKSFOR REFERENCE**

- Ghatalaia, Spicer and Pegler's Practical Auditing, S. Chand & CO., New Delhi.
- 2. Depaula, (Latest Ed.,), "Principles of Auditing", Deep & Deep Publishing house, Delhi.
- 3. Dicksee, (Latest Ed.,), "Principles of Auditing", Vikas Publishing House, New Delhi.
- 4. Batlibai, (Latest Ed.,), Principles of Auditing, S. Chand & Co., New Delhi.
- 5. S. Vengadamani (2013) Practical Auditing, Margham Publications, Chennai.

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Sem. V 14UCO530213 Hours/Week: 5 Credits: 4

#### MANAGEMENT ACCOUNTING

#### **Objectives**

- To provide the students an understanding of the tools and techniques of Management Accounting.
- To enable the students to be well equipped with the application of Management Accounting in managerial decisions making.

Unit I (15 Hours)

Management Accounting: Meaning- nature scope and functions of management accounting-role of management accounting in decision making; management accounting vs. financial accounting- tools and techniques of management accounting.

Unit II (15 Hours)

Financial statements- meaning and types of financial statement objectives and methods of financial statements analysis- comparative and common size statements- ratio analysis; classification of ratios-profitability ratios-turnover ratios- liquidity ratios-turnover ratios- advantages of ratio analysis-limitations of accounting ratios.

Unit III (15 Hours)

Fund flow statement - objectives - uses and limitations - preparation of fund flow statement - schedule of changes in working capital - non-current items -adjusted profit and loss account - cash flow statement - significance-preparation of cash flow statement.

Unit IV (15 Hours)

Capital expenditure decisions - need and importance - methods of evaluating capital expenditure proposals - pay-back period - Accounting rate of return - discounted cash flow methods.

Unit V (15 Hours)

Budgeting for profit planning and control: meaning of budget and budgetary control; Objectives Merits and Limitations of budgets; Fixed and Flexible budgeting control ratio; Zero base budgeting; Responsibility accounting; Performance budgeting; Capital budgeting - meaning and concepts and processes.

#### **TEXT BOOK**

1. Khan and Jain, (2000), Management Accounting, Tata McGraw Hill Company Ltd., New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Pillai.S and Bagavathi V, Management Accounting, Sultan Chand Company Ltd., New Delhi, 2005.
- 2. Shashi K. Gupta, Sharma R.K, (2005), Management Accounting Principles and Practices, New Delhi.
- 3. Maheswari S.N, (2004), Principles of Management Accounting, SultanChand and Sons, New Delhi.
- 4. Mathur (2010), Management Accounting, Mcgraw-Hill management, New Delhi.
- 5. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

Theory 20% Problems 80%

Sem. V 14UCO530301A Hours/Week: 4 Credits: 4

# **Elective:** FINANCIAL MANAGEMENT

# **Objectives**

- To make the students to learn the basic concepts and scope of Financial Management
- To help the students to understand the application of tools and techniques of Financial Management.

Unit I (12 hours)

Nature of Financial Management - Meaning and scope of finance function - Goals of financial management - Profit maximization - Wealth maximization - Importance of financial management. Financial Planning and forecasting - Factors affecting financial planning.

Unit II (12 hours)

Working capital management - Concept of working capital - liquidity vs. Profitability- Need and importance of working capital. Determinants of

working capital - Components of working capital - Computation of working capital.

Unit III (12 hours)

Cost of Capital - Concept - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital - Operating and financial leverages.

Unit IV (12 hours)

Capital structure - Meaning, factors affecting capital structure -Capital structure Theories.

Unit V (12 hours)

Dividend Policy - dividend themes - Walter's model - Gordon's model - Modiglioni Miller model - Determinants of dividend policy - forms of dividend.

#### Text Book

1. M.Y.Khan and P.K.Jain, (2007), Financial Management, Tata McGraw Hill, New Delhi.

#### **Books for References**

- 1. V.K. Saxena and C.D. Vashis, Essentials of Financial Management (2010), Sultan Chand and Sons, New Delhi.
- 2. Brealey and Mysers, (1985), Principles of Corporate Finance, Tata McGraw Hill, New Delhi.
- 3. Prasanna Chandra, (2008), Financial Management Theory and Practice Tata McGraw Hill, New Delhi.
- 4. T.S. Reddy & Y. Hari Prasad & Reddy(2013), Financial Management, Margham Publications, Chennai.
- 5. Ramachandran (2011), Financial Management, Tata McGraw-Hill, New Delhi.

Theory 20%, Problems 80%

Sem. V 14UCO530301B

# Elective: RETAIL MANAGEMENT

Hours/Week: 4

Credits: 4

#### **Objectives**

- To enable the students to understand the concepts of Retail Management.
- To help the students to know the operation of Physical distribution and store keeping.

Unit I (12 hours)

Retailing - Meaning - Definition - Characteristics - evolution of retailing in India - retailing principles - retail sales objectives - retailing in India - across the globe - reasons for retail growth - emerging trends in retailing - retail formats - store based; non-store based - traditional and non-traditional retailing - internet retailing - cyber retailing.

Unit II (12 hours)

Store location - importance - selection of loyalty - site analysis -trading analysis - demand and supply density - site availability - trends in store location - retail marketing segmentation - significance - market segmentation process - key retail segments.

Unit Ⅲ (12 hours)

Inventory - reasons for holding inventory - methods of inventory control - selective inventory management - EOQ model - ABC analysis-VED analysis - FSN analysis - HML analysis-inventory costs- material handling -latest development in inventory management.

Unit IV (12 hours)

Retail store operations- elements of retail store operations management of retail store- the role of centralized retailer - an integrated retailing approach - operations master schedule - store maintenance- energy management - retailing success tips.

Unit V (12 hours)

Distribution management - distribution channel - functions of a distribution channel - channel levels - elements of physical distribution -wholesaling - classification and characteristics - warehousing - need -benefits - functions-features and classifications of warehousing.

#### **TEXT BOOK**

1. Dr. Harjit Singh, (2009), Retail Management - A Global Perspective, Text and Cases, S.Chand & Company Ltd., New Delhi

#### REFERENCES

- 1. Gibson G Vedamani, (2004), Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi.
- 2. Gourav Ghosal, (2010), Retail Management, Maxford Books Publishing House, New Delhi.
- Dr. L. Natarajan (2013), Retail Management, Margham Publications, Chennai.

Sem. V 14UCO530302 Hours/Week: 4

Credits: 4

# Elective (WS): BUSINESS CORRESPONDENCE

#### **Objectives**

- To help the students to learn the principles and practices of effective business communication.
- To enable the students to learn the tactics, techniques and tools of effective communication.

UNITI (12 Hours)

Business Communication - Introduction - Objectives - Media of Communication - Principles of Communication - Non-Verbal Communication-Barriers to Communication.

UNITII (12 Hours)

Organizational Communication - Downward - Upward - Horizontal -Informal Communication - Email as a means of Communication.

UNITIII (12 Hours)

Need - Functions and kinds of Business Letter - Essentials of an effective business letter - layout - Enquiries and replies - Complaints - Collection letter - Circular letter - Sales letter - Bank correspondence - Insurance correspondence.

UNIT IV (12 Hours)

Report Writing - Meaning - Importance of reports - Characteristics of a good report - Preparation of report - Report by individual - Report by Committee.

UNITY (12 Hours)

Presentation Skills - Introduction - Objective - Planning - Preparation- Practice and rehearsal - Making the presentation.

#### **TEXT BOOK**

1. Rajendra Pal, J.S. Kolharlli, (2008), Essentials of Business Communication, Sultan Chand & Sons, New Delhi

#### **BOOKS FOR REFERENCES**

- 1. Sharma, Business Correspondence & Report Writing, (2008), Tata Mcgraw-hill Education (India) Ltd., New Delhi.
- 2. G.S.R.K. BabuRao, (2005), Business Communication and Report Writing, Himalaya Publishing House, New Delhi.
- Asha Kaul, (2000), Effective Business Communication, Prentice Hall of India. New Delhi.
- 4. Access series 2011 Communication for Business, Tata McGraw Hill, New Delhi.
- Monippally 2013-14 Business Communication, Tata McGraw Hill, New Delhi.

Sem. V 14UCO530302 Hours/Week: 2 Credits: 2

# Core Elective (WS): BASIC ECONOMICS

# Objective

\* To provide basic and conceptual understanding of economic concepts and principles.

#### Unit-I

# **Nature and Scope of Economics**

Definition, nature and scope of economics; micro and macro economics; positive and normative economics; working of economic systems with special reference to the capitalistic, socialistic and the mixed economies.

#### Unit-II

### **Demand Analysis**

Meaning of Demand - Law of Demand - Elasticity of Demand- indifference curves - meaning, properties,

#### Unit-III

#### **Production and Costs**

Factors of Production - Features - Types of Cost concepts.

#### Unit-IV

#### **National Income and Inflation**

Concept, significance and measurement of national income- Concept of inflation- demand pull and cost push inflation- deflation and stagflation.

#### Unit-V

#### **International Trade**

Internal and International Trade: Features- A note on theories of International Trade-terms of trade - rate of exchange- balance of payments-LPG- WTO.

#### **TEXT BOOK**

- 1. S. Sankaran, (1991) Micro Economics, Margham Publications, Madras.
- 2. Jhingan M. L., (1992) Micro Economic Theory, Konark, New Delhi.
- 3. Ruddar Datt and Sundharam K.P.M.(2009), Indian Economy, Sultan Chand, New Delhi,

#### **BOOKS FOR REFERENCE**

- 1. Da Costa., G.C., (1980) Production, Prices and DistributionNew Delhi: Tata McGraw Hill.
- 2. Hirshlefer, J and A. Glazer., (1997) Price Theory and Applications, Prentice Hall of India, New Delhi.
- 3. Kennedy, Maria John M., (1999) Advanced Micro Economic Theory (Second Edition) Himalaya, Publishing House, NewDelhi.
- 4. Stigler, G, (1996) Theory of Price (Fourth Edition) PrenticeHall of India, New Delhi.
- 5. Ahuja H.L. (1996) Principles of Micro Economics, A New look at Economic Theory, S.Chand, New Delhi.

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Sem. V Hours/Week: 4 14UBU530302 Credits: 4

# Core Elective-II (WS) ENTREPRENEURIAL SKILLS DEVELOPMENT

### **Objectives**

- To enable the students in the entrepreneurial skills Development.
- To motivate the students to become an entrepreneur.

# UNIT-I: CONCEPTUAL FRAME WORK (8 Hours)

Entrepreneur - Entrepreneurship -Entrepreneur ship versus Management - Entrepreneur Vs Intarpreneur - Role of Entrepreneurship in Economic Development -Functions of entrepreneur in relation to new venture creation - women entrepreneur in India.

#### UNIT-II: ENTREPRENEURIAL DEVELOPMENT PROGRAMME (8 Hours)

Development and training of entrepreneurs - Entrepreneurial Development Programme (EDP) - Role of Government in organizing EDPS Cultural and Social environment in promoting entrepreneurship - Entrepreneurial competencies - entrepreneurial motivation - performance and rewords.

### UNIT-III: INSTITUTIONS ASSISTING ENTREPRENEURS (8 Hours)

Institutional service to entrepreneurs - DIC, SIDCO, NSIC, MSMEDI - SSIC, SIDCO - ITCOT, IIC - KVIC. Institutional finance to entrepreneurs: IFCI - SFC, IDBI, ICICI, TIIC, LIC and GIC, UTI, SIPCOT - SIDBI commercial Bank venture capital (Students are advised to visit the institution and know about the schemes available).

# UNIT-IV: INNOVATIONAND BUSINESS IDEA (8 Hours)

Opportunity Scouting and Idea generation - Role of creativity & innovation and business research - sources of business ideas - Entrepreneurial opportunities in contemporary business environment- Feasibility of the business idea & preparation of business plan- marketing feasibility - Marketing methods.

#### **Action Plan**:

- 1. Preparation of dummy Business Plan
- 2. Develop dummy product launching
- 3. Role play an entrepreneur

- 4. To visit various Business Enterprise
- 5. Conduct Trade Exhibition.

#### UNIT-V: COMPREHENSIVE BUSINESS PLAN

(8 Hours)

Entrepreneurial since in India - Successful entrepreneurs - Identification of potential entrepreneurs - Prepare a report on experiential learning of successful / unsuccessful entrepreneur

#### **Action Plan:**

- 1. Students may be advised to develop a structured instrument questionnaire for conducting survey of the various aspects of entrepreneurs / enterprise.
- 2. Prepare a comprehensive Business plan
- 3. Practiccal approach for self employment
- 4. Self help group Exhibition

#### Text Book

1. Dr. C.B Gupta & Dr. N.P Srinivasan; Entrepreneurial Development; Himalya Publishing House; New Delhi.

#### References

- 1. Dr. Vasant DesaiDynamics; Entrepreneurial Development; Himalya Publishing House; New Delhi.
- 2. Entrepreneurial Development; E.Gordon & K.Natarajan-Himalya Publishing House; Chennai-2012.

Sem. V Hours/Week: 4 14UCC530302 Credits: 4

# Core Elective-II E-COMMERCE

#### **Objectives**

\* To enable students to get exposed to fundamental aspects of E-commerce.

# Unit I: E - Commerce (12 hrs)

Definitions - Needs and Importance - E-commerce Vs Traditional Commerce - Advantages, Impact of Internet on Business - Evolution and Growth in India - Environment and opportunities - Classifications.

# **Unit II: Technologies and Models for electronic commerce** (12 hrs) Electronic market place technologies - Electronic data interchange - Http,

TCP/IP - HTML - XML- electronic commerce with WWW \ internet.

## Unit III : Approaches to safe E-commerce (12 hrs)

Overview - safe transport protocols - secure transactions - secured electronic payment protocol - SET certificates for authentication - Security on web servers and enterprise networks - conclusion.

# Unit IV: E -cash and payment schemes (12 hrs)

Internet monetary payment and security requirements - payment and purchase order process - online electronic cash . .

# Unit V: Security (12 hrs)

Need for computer security - specific intruder approaches - security strategies and tools - Encryption - Enterprise networking and access to internet - Anti virus programs - security teams .

#### **TEXT BOOKS**

1. Web commerce technology handbooks - Daniel Minoli, Emma Minoli.

#### **BOOKSFOR REFERENCE**

1. E-Commerce - Kamlesh K Bajaj and Debjani Nag.

Sem. V Hours/Week: 2 14USS540701 Credits: 2

# IDC: SOFT SKILLS

#### **Objectives**

\* This course is aimed at introducing the students to the nuances of developing the basic skills that required of an educated youth; and to train them to present the best of themselves as job seekers.

#### Module 1: Effective Communication & Resume Writing

Basics of communication - definition of communication, Barriers of Communication, Non-verbal Communication; Effective Communication - Johari Window, The Art of Listening, Conversation Techniques, Good manners and Etiquettes.

### Module II: Resume Writing & Interview skills

Resume Writing: What is resume? Types of Resume - Chronological, Functional and Mixed Resume, Steps in preparation of Resume. Interview Skills: Common interview questions, Attitude, Body Language, The mock interviews, Phone interviews, Behavioral interviews.

### Module III: Group Discussion

Group Discussion Basics, GD Topics for Practice, Points for GD Topics. Personal Effectiveness: Self Discovery; and Goal Setting

### Module IV: Numerical Ability

Average, Percentage; Profit and Loss, Simple Interest, Compound Interest; Time and Work, Pipes and Cisterns; Time and Distance, Problems on Trains, Boats and Streams; and Calendar, Rations and Proportions.

# Module V: Test of Reasoning

Verbal Reasoning: Series Completion, Analogy; Data Sufficiency, Assertion and Reasoning; and Logical Deduction. Non-Verbal Reasoning: Series; and Classification

#### References

- 1. Aggarwal, R.S. 2010. A Modern Approach to Verbal and Non Verbal Reasoning. S.Chand, New Delhi.
- 2. Covey, Stephen. 2004. 7 Habits of Highly effective people, Free Press. Egan, Gerard. (1994). The Skilled Helper (5th Ed). Pacific Grove, Brooks/Cole.

- 3. Khera, Shiv 2003. You Can Win. Macmillan Books, Revised Edition.
- 4. Murphy, Raymond. 1998. Essential English Grammar. 2nd ed., Cambridge University Press. Sankaran, K., & Kumar, M. Group Discussion and Public Speaking. M.I. Pub, Agra, 5th ed., Adams, Media.
- 5. Trishna's 2006. How to do well in GDs & Interviews, Trishna Knowledge Systems.
- 6. Yate, Martin. 2005. Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting.

Sem. V Hours/Week: 2 14UCO540601 Credits: 2

# Skill Based Elective: FUNDAMENTALS OF ACCOUNTING PACKAGES

#### **Objectives**

- To enable students to learn basic concepts and applications of Accounting Packages.
- To help students to acquire skills of operating Accounting packages effectively.

Unit I (8 hours)

Introduction to Accounting - Meaning - Types of Accounts - Journal -ledger-Trial balance.

Unit II (5 hours)

Accounting Packages- Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.-Accounting Features.

Unit III (6 hours)

Accounting Vouchers - Types of vouchers (short cut keys)- Voucher entries -Extraction of Day book and Trial balance.

Unit IV (5 hours)

Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Units of Measures, Godowns and Stock items - Inventory Features.

Unit V (6 hours)

Batch wise details - Bill of materials-Purchase and sales order processing - Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.

#### Text books

- 1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I)
- 2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai. (UnitsII,III,IV,V)

#### **Books for references**

- 1. Vishnu P. Singh, (2010), Tally Erp 9, Computech Publications Ltd, New Delhi.
- 2. V. Srinivasavallaban, (2006), Computer Applications in Business, Sultan Chand and sons, Chennai.

Theory 1 hour Practical 1 hour

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Sem. VI 14UCO630214

# Hours/Week: 7 Credits: 5

# **COSTING METHODS AND TECHNIQUES**

### **Objectives**

- To enable the students to learn the principles and practices of different methods of costing for the ascertainment of cost.
- To help the students to know the nuances of the techniques in cost accounting for decision making.

Unit I (20 hours)

Batch Costing - Contract Costing - Features of contract costing - Types of contracts - Recording of costs of contracts - Profit on contracts - Cost Plus Contracts - Escalation Clause.

Unit II (20 hours)

Process costing-Simple process accounts including NL, AL and Abnormal gain treatments-Inter process profits-Equivalent Production Units-WIP-Accounting for Joint products and by-products.

Unit-III (25 hours)

Service or Operating Costing - Meaning of Service Costing - Transport Costing - Selection of Units - Service Cost and Management Decisions - Transport Costing - Canteen Costing - Power House Costing - Hospital Costing - Hotel Costing.

Unit IV (20 hours)

Marginal costing-Basic concepts-Marginal and Absorption costing-CVP Analysis-BE analysis and charts-Limitation and application-Differential cost analysis-Relevant cost analysis-Applications for management decision making.

Unit V (20 hours)

Standard Costing-Concepts and uses- Setting of standard cost-Accounting methods-computation of simple variances relating to Materials, Labour, Overheads and Sales-Relationship of standard costing and budgetary controls.

#### **TEXT BOOK**

1. Alex K (2012), Cost Accounting, Pearson Education, New Delhi.

#### BOOKS FOR REFERENCES

- 1. Jain & Narang, (Latest Ed.,), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.
- 2. Bannerjee, (Latest Ed.,), Cost Accounting, 12th edition, Macmillan Publishers. New Delhi.
- 3. S.N. Maheswari (Latest Ed.,), Cost Accounting, S.Chand& Co, New Delhi.
- 4. Jawaharlal, (Latest Ed.,), Cost Accounting, 4th edition, Tata-McGraw Publication, New Delhi.
- Saxena&Vashist, (Latest Ed.,), Cost Accounting, S,Chand and Co, New Delhi.

Theory 20% Problems 80%

Sem. VI 14UCO630215 Hours/Week: 7 Credits: 5

### INCOME TAX LAW AND PRACTICE

#### **Objectives**

- To help the students understand and apply basic concepts and provisions of Income Tax Act 1961.
- To help students to compute income of individuals under various heads of income.

Unit I (18 hours)

Definitions of Previous Year, Assessment Year, Persons, Assessee, Income and Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures- Residential status and Incidence of Tax- Income exempt under sec.10.

Unit-II (26 hours)

Meaning, forms and Taxability of Salary and Allowances - Valuation and Taxability of Perquisites- Deductions from Salary- Deductions for individuals U/S 80- Computation of Taxable salary.

Unit - III (18 hours)

Meaning of GAV and NAV - Types of House Property - Deduction in v/s 24 - Computation of Income from House Property. Unit - IV (22 hours)

Basic Principles for Computing Business Income - Specific Deductions under the act, Specific Disallowances under the Act -Computation of Income from Business or profession.

Unit-V (21 hours)

Definition of Capital Gain, Exceptions - Capital Gains exempt from Income Tax - Meaning of Transfer - Cost of Acquisitions and Cost Improvement - Meaning of Long Term and Short Term Capital Gain - Computation of Capital Gain - Grossing up of Interest - Computation of Income from other Sources.

#### **TEXT BOOK**

1. Dr. Vinod K Singhania, "Students Guide to Income Tax", Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).

#### **BOOKSFOR REFERENCE**

- 1. Bagavathi Prasad, "Income Tax Law and Practice", WishwaPrakashan, New Delhi, (Latest Edition).
- 2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw-Hill Management, New Delhi.
- 3. T.S. Reddy & y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.

Theory 20%, Problems 80%

Sem. VI 14UCO630216 Hours/Week: 4 Credits: 3

#### INFORMATION TECHNOLOGY

#### **Objectives**

- To make the students to be familiar with the use of IT and the various facets of IT.
- To equip the students with practical skills for document creation, work sheet preparation and generation of presentation.

Unit I (12 hours)

Information Technology - Meaning - Need - Components, Role of IT- IT in business, IT in manufacturing, IT in mobile computing, IT in public sector, IT in defense, IT in media, IT in publication, IT and internet. Emerging

trends in IT - E-Commerce, IT and supply chain management, IT and SIS, Electronic Data Interchange (EDI), Mobile Communication, Bluetooth, Global Positioning System (GPS), Infrared Communication, Smart Card, Blue Laser Disc, Nano Technology, DNA Computing, Quantum Computer, Holographic Memory, IT and Ethical Issues - Privacy, Accuracy, Property and Accessibility Issues.

Unit II (12 hours)

Operating System - Meaning and Definition - Functions - Microsoft Windows 2010-Task Bar, Desktop and customizing. My computer - setting, control panel components. - Windows Explorer-using help and search features. System utilities - System and application - Word processing using MS Word 2007. Word Environment - Basics - Working with Word - Formatting - Using cut - copy - Paste in Word. Bullet and numbering - Header and footer - working with tables - using spelling and grammar dialog box using auto correct - using synonyms and thesaurus - adding graphics- drawing objects - mail merge.

Unit-III (12 hours)

Spread sheet using Microsoft Excel 2007. Excel environment - Basics- working with worksheet - entering data - navigating through cells - naming and renaming cells - editing a worksheet - cut - copy, paste functions - find and replace features - Formulas and functions - using auto sum and auto fill - creating and inserting a chart and transporting to word and power point documents.

Unit - IV (12 hours)

Making presentation using Microsoft Power Point 2007. Power Point Environment - Basics - Designing and creating a Presentation - Using design templates. Working with different views. Working with slides - creating a new slide - inserting a slide - cut - copy-paste functions - navigating in power point - slide numbering - running the slides. Working with text and Graphics. Adding multimedia and animation - adding transition - inserting pictures and tables from other Office products. Creating and using master slides.

Unit - V (12 hours)

Photoshop - interface - Different types of Tools available in the Tool Box - Basic operation like Cropping, Resizing, Correction, and Sharpening.

#### **TEXT BOOK**

- 1. ITL Education Solution Ltd, Introduction to Information Technology, Dorling, Kindersley (India) Pvt. Ltd, New Delhi.
- 2. Bouton (latest version) Adobe Photoshop Fundamental with Imageready2, BPB Publications, New Delhi. (Unit V)

#### **BOOKS FOR REFERENCES**

- 1. Efraim Turban et al, (2006), Introduction to Information Technology, Wiley India Pvt. Ltd., New Delhi.
- 2. Leon, (2006), Introduction to computers, Vikas Publishing House Pvt. Ltd., New Delhi.
- 3. Srinivasa Vallaban SV, (2005), Computers in Business, Sultan Chand and Sons, New Delhi.
- 4. Alexix Leon and Mathew Leon, (2005), Introduction to computers with Ms Office 2000, TMH, New Delhi.
- 5. Sanjay Saxena, (2005), MS Office for Everyone, Vikas Publishing House Pvt Ltd, New Delhi.
- 6. Bhen 2012, Information Technology for management, Mcgraw- hill management, New Delhi.

Sem. VI 14UCO630217 Hours/Week: 2 Credits: 1

# COMPUTER PRACTICAL FOR INFORMATION TECHNOLOGY

#### **Objectives**

- To equip the students with practical skills to use Ms Office Package.
- To help the students to gain knowledge through ICT enabled learning.

#### **Practicals:**

- 1. Typing and formatting a page in Ms Word
- 2. Typing all kinds of letters.
- 3. Typing a Resume
- 4. Creation of tables in Ms Word and entering text and numeric data
- 5. Use of mail Merge
- 6. Pay roll preparation in Excel
- 7. Mark Sheet preparation in Excel
- 8. Sales Report in Excel
- 9. Preparing a graph for a given data
- 10. Creating power point file using templates and master slides
- 11. Importing data from Word and Excel to power point slides
- 12. Inserting picture files and audio files
- 13. Using animation and slide transition schemes in slides
- 14. Creating designs using Adobe Photoshop.
- 15. Working with layers and selection
- 16. Print designs and photo.

#### **Practical Examination**

One exercise each in Ms Word, Ms Excel, Ms Point and Adobe Photoshop.

Sem. VI 14UCO630303

# Elective (WS) SECRETARIAL PRACTICES

Hours/Week: 4

Credits: 4

#### **Objectives**

- To enable the students to understand the principles and procedures of Company law relevant to the jobs of company secretaries.
- To enable them to acquire skills needed for secretarial practices in corporate form of organisations.

Unit I (12 hours)

Introduction to company - company Formation Procedure for formation Registration, Re-registration & Consequences of Non- Registration, Company - Meaning, Definition, Features & Types ,Conversion of Public & Private company & Reconversion of Private & Public Company. Filing of Periodical Returns & Penalties therein. Procedure for getting compliance certificate. Specimens.

Unit II (12 hours)

Company Secretary - Who is a Secretary? Importance - Types - Positions - Qualities - Qualifications - Appointments and dismissals - Powers - Rights - Duties - Liabilities. Role of Company Secretary as a Statutory Officer, as a coordinator and as a Administrative Officer.

Unit III (12 hours)

Appointment of Director - Removal of Director - Rights - Liabilities. Law Governing Meetings - Requisites of valid meeting - Chairman of a meeting - Appointments - Duties and Powers - Notice - Agenda - Quorum - Motion - Resolution - Methods of Voting - Minutes.

Unit IV (12 hours)

Kinds of Company Meetings - Board of Directors meetings - Statuary meetings - Annual General meeting - Extraordinary General meeting - Duties of a Company secretary relating to the meetings.

Unit V (12 hours)

Drafting of Correspondence - Relating to the meetings - Notices - Agenda - Chairman's speech - Writing of minutes.

#### TEXT BOOKS

- Kapoor, N.D, (Latest), 'Elements of Company Law', Sultan Chand & Sons, New Delhi.
- 2. Kuchhal, M.C, (Latest), 'Secretarial Practice' Vikas publishing house Pvt. Ltd., New Delhi.

#### **BOOKS FOR REFERENCES**

- 1. Prasanta K. Gosh and Balachandran, V, (Latest), Company Law and Practice I &II, Sultan Chand & Sons, New Delhi.
- 2. Autar Singh, (Latest), 'Company Law', Eastern book Co., Lucknow.
- 3. Ashok K. Bagrial, (Latest), 'Company Law', Vikas publishing house Pvt. Ltd., New Delhi.
- 4. Bansal, CL, (2005), Corporate Governance-Law, Practice, procedures with case studies, Taxmann Allied services (P) Ltd.

# Sem. VI 14UEC630303

# Hours/Week: 4 Credits: 4

# Core Elective-3 (WS) ENERGY ECONOMICS

#### **OBJECTIVES**

\* To know overall perspective of Energy sources, its role and impact on Economic Development

#### **Unit-I:**

# **Energy Economics**

Meaning- Conventional sources: Commercial and Non commercial Energy-Renewable and Non-renewable sources- Direct and Indirect sources of Energy-Other sources.

#### Unit∏:

#### Non - conventional sources

Solar Energy- Wind Energy- Tidal Energy- Geothermal Energy- Ocean Energy- Wood Fuel- Biogas- Energy from the waste and its Economic Basis (Disposal of Toxic wastes, Sludge power, Green factory).

#### Unit III:

# **Environmental Impact Analysis**

Coal - Oil- Natural Gas - Nuclear Fission.

#### Unit IV:

# **Energy problems and Planning in India**

Nature of the Energy Problems - Present energy situation- Future energy demand- Energy Planning in India: Integrated Energy Planning - Energy strategy- Current Plans.

#### Unit V:

# **Energy Conservation and Energy Programmes**

Conservation at Electric Utilities- Energy conservation in ONGC - Strategies for energy conservation- Oil crises of the world- Energy Programmes of the International Organizations.

#### Text Book

1. Energy Economics- Dhulasi Birundha Varadarajan, Sterling Publishers, Private Limited- New Delhi-16. 1993.

#### **Books for Reference**

- 1. Mohan. I, (1989) "Environmental Pollution and Management", Ashis Publishing House, New Delhi.
- 2. Pandey and Carney, (1998) Environmental Engineering, Tata Mc Graw Hill. New Delhi.
- 3. Field. RC, (2000) Environmental Economics, Mc Graw Hill, New York.
- 4. Karpagam, M (1999) Environmental Economics, Sterling New Delhi.
- 5. Katar Singh, Anil Shisodia (2009) Environmental Economics Saga Publications New Delhi.
- Ruddar Datt and Sundharam K.P.M., Indian Economy, Sultan Chand, New Delhi, 2009.

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Sem. VI 14UBU630303 Hours/Week: 4

Credits: 4

# Core Elective-III MODERN MANAGEMENT CONCEPTS & PRACTICES

# **Objectives**

- 1. To provide the students for fundamental knowledge and exposure to the concepts, theories and practices in the field of management.
- 2. To motivate the students to become a manager in future

#### UNIT I: CONCEPTS OF MANAGEMENT

(12 Hours)

Management - Definition - Nature - Scope and Functions - Evolution of management thought - Contributions of FW Taylor, Henri Fayal, Elton mayo and Peter F. Drucker - Approaches to the study of Management - Relevance of management to different types of organization.

#### UNIT II: PLANNING AND DECISION MAKING (12 Hours)

Nature, importance and planning process - Planning premises - Components of planning as Vision, Mission, Objectives, Goals, Polices, Strategies, Procedures, Methods, Rules, Projects and Budgets Decision Making - Meaning - Types - Decision Making process under Conditions of Certainty and Uncertainty.

Action Plan: (You are going to start a own organization, plan your vision, mission, objectives, goal and strategies which you are going to follow).

# UNIT III: ORGANIZING

(12 Hours)

Nature, purpose and kinds of organizing - Structure - Principles and theories of organization - Departmentalization - Span of Control - Line and staff functions - Authority and responsibility - Centralization and decentralization - Delegation of authority - Committees - Informal organization.

Action Plan: (Change the organization structure for our college- which type of structure will be suitable).

#### UNIT IV: STAFFING AND DIRECTING (12 Hours)

General principles of Staffing - Importance and techniques of Directing - Motivation, Meaning - Importance - Theories: Maslow, Herzberg, McGregor(X & Y). Communication: Meaning - Types - Process - Barriers; Leadership: Significance, Types Styles and Theories - Trait Contingency, Situation, Path-Goal And Tactical, Transactional and Transformational Leadership - Leadership Grid. Action Plan: (Develop a staffing process for a new textile shop with leadership grid).

#### UNITY: COORDINATION AND CONTROLLING

(12 Hours)

Coordination: Concept, Need and technique; Controlling: Objectives and Process of control - Devices of control - Integrated control - Special control techniques - Contemporary Perspectives in Management: Strategic alliance - Core competence - Business process reengineering - Total quality management - Six Sigma - Bench marking - Balanced Score - Card. Action Plan: (Develop a Business Process Reengineering model for Seeking)

#### **Text Books**

- 1. Ricky W Griffin, Management, South-Western College Publication, 2010.
- 2. Stephen P. Robbins and Mary Coulter, Management 9th Edition, 2006.

#### References

- 1. Peter F. Drucker, Management, 2008
- Gareth Jones and Jennifer George, Contemporary Management, Tata McGraw-Hill/Irwin.2010.
- 3. Gene Burton and Manab Thakur, Management Today: Principles and Practice, TMH, 2009.
- 4. Weihrich and Koontz, Management: A Global perspective, McGraw Hill, 1988
- 5. Kaplan and Norton, The strategy Focused Organisation: How Balanced Scorecard Companies Thrive in the New Business Environment, HBP, 2009.

Sem. VI Hours/Week: 4 14UCC630303 Credits: 4

# Core Elective-III CUSTOMER RELATION MANAGEMENT

#### **Objectives**

- To understand how information technology can be aligned with business practices
- To provide means for successful delivery of CRM program.

Unit I (12 hrs)

Introduction to CRM - Cost of Acquiring Customers - Customer Acquisition to Customer Loyalty - CRM and Business Intelligence.

Unit II (12 hrs)

CRM Approach -drawbacks - emerging challenges in the marketing front-Relationship marketing-definition-concepts -relevance of relationship marketing approach-significance - building customer loyalty, Developing relationship strategies for different types of business under different competitive environment.

Unit III (12 hrs)

CRM and Customer Service - Call centre and customer Care - Automation of Contact Center - Call Routing - Web Based Self Service - Call Scripting - Cyber Agents - Work force Management - Customer Service - Automation. CRM in e-business, CRM - multi-channel , CRM on B2B, ERP - SCM - Supplier Relationship Management - Partner Relationship Management - e-Business Checklist for Success.

Unit IV (12 hrs)

Analytical CRM - CRM and the Data Ware House - Enterprise CRM - OLAP - Data Mining in CRM - Personalization and Collaborative Filtering - Delivering CRM - Defining CRM Success - Preparing Business Plan - Understanding Business Process - Choosing your CRM Tool.

Unit V (12 hrs)

CRM and sales force Automation - Objectives - features - benefits - Implementation Issues - Sales process activity management - Sales and territory management - Contact management - load management.

#### **Books for study**

1. Dyche J, (2002), The CRM Handbook, Pearson Education, New Delhi.

#### Reference Books

- 1. Sheth J N., Parvatiar A, Shainesh G, (2001), Customer Relationship Management Emerging Concepts, Tools and Applications, Tata McGraw Hill, New Delhi.
- 2. Gosney JW & Boehm T P, (2001), Customer Relationship Management Essentials, Prentice Hall of India, New Delhi.

Sem. VI Hours/Week: 2 14UCO640602 Credits: 2

# Skill Based Elective: PRACTICAL ADVERTISING

#### **Objectives**

- To give the students the basic knowledge of different forms, tools and concepts of advertising
- To introduce the students to the modern methods and avenues of advertising.

Unit I (6 hours)

Advertising - Meaning - Definitions - Origin - Growth - Development - Objectives - Nature - Scope - Functions - Primary and secondary functions - AIDA model.

Unit II (6 hours)

Advertising - Role - Importance - Benefits - Demerits - Legal regulations - Limitations - Truth in advertising - Ethics in advertising - Role of Advertising standards Council of India.

Unit III (6 hours)

Media selection - Factors influencing media selection - different types of Media - Press - Television - Radio - FM Radio - Internet - Merits - Demerits.

Unit IV (6 hours)

Advertising copy - Meaning - Essentials of a good advertising copy - Types of advertising copy - components of advertising copy.

Unit V (6 hours)

Advertising appeals - meaning - Definition - Functions - Classifications - Principals.

# **TEXT BOOKS**

- 1. Mahendra Mohan, (2006) Advertising Management, Tata McGrew Hill Publishing Co. Ltd., New Delhi. (Unit 1 to 3)
- 2. Daver, (1980) 'Salesmanship & Advertising' Progressive Publishers Bombay.(Unit 4 to 5)

# **BOOKS FOR REFERENCES**

- 1. Pillai & Bhagavathi, (2000) 'Salesmanship', S. Chand & Co. Ltd., New Delhi.
- 2. P. Saravanavel (2013), Advertiesment & Salesmanship, Margham publication, Chennai.