



S.N.R. SONS COLLEGE (Autonomous)

(Affiliated to Bharathiar University)

(Re-Accredited with 'A' Grade by NAAC)

(An ISO 9001:2008 Certified Institution)



S.N.R. College Road, Coimbatore-641 006, Tamil Nadu, India.

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“Scheme of Examination along with Distribution of Marks and Credits”

CBCS PATTERN

UNDER GRADUATE PROGRAMMES

B.Com CA Degree Course

(For the students admitted during the academic year **2015-2016** and onwards)

Part	Course Code	Study Components and Course Title	Instructional Hours/ Week	CIA- \$	Comprehensive Exam	Total	Credit
Semester I							
I	15T01/15H01/ 15M01 /15F01	Language-I	5	25	75	100	3
II	15E01	English for Communication - I	5	25	75	100	3
III	15COA101	CORE- I Principles of Accountancy	6	25	75	100	4
III	15COA102	CORE- II Business Organisation	6	25	75	100	4
III	15COA103	ALLIED PAPER-I Information Technology in Business	6	25	75	100	4
IV	15ES01	Environmental studies@	2	50	-	50*	2
TOTAL			30			500	20
Semester II							
I	15T02/15H02 / 15M02 / 15F02	Language- II	5	25	75	100	3
II	15E02	English for Communication - II	5	25	75	100	3
III	15COA201	CORE- III Financial Accounting	6	25	75	100	4
III	15COA202	CORE- IV Computer Practical – I (MS -Office)	3	40	60	100	3
III	15CB	Supportive Course– 1	4	25	75	100	3
III	15COA203	ALLIED PAPER – II Business Mathematics	5	25	75	100	4
IV	15VE01	Value Education@	2	50	-	50*	2
TOTAL			30			600	22

		Semester III					
III	15COA301	CORE- V Cost Accounting	6	25	75	100	4
III	15COA302	CORE- VI Executive Communication	5	25	75	100	4
III	15COA303	CORE- VII Business Management	5	25	75	100	4
III	15COA304	Elective - I Banking Theory, Law & Practice	5	25	75	100	4
III	15COA305	ALLIED PAPER- III Business Statistics	5	25	75	100	4
III	15COA306	Skill Based Subject - 1 Database Management System	5	25	75	100	3
IV	15BT01	Basic Tamil I@	2	75	-	75*	2
	15AT01	Advanced Tamil I #		-	75		
	15NM01	Non Major I – Personality Development #		-	75		
		TOTAL	33			600	25
		Semester IV					
III	15COA401	CORE- VIII Management Accounting	6	25	75	100	5
III	15COA402	CORE- IX Financial Institutions and Markets	6	25	75	100	4
III	15COA403	CORE- X Computer Practical – II (Visual Basic)	4	40	60	100	3
III	15CB	Supportive Course – 2	4	25	75	100	3
III	15COA404	ALLIED PAPER – IV Economics for Decision Making	5	25	75	100	4
III	15COA405	Skilled Based Subject - 2 Visual Basic in Business Applications	6	25	75	100	3
IV	15BT02	Basic Tamil II@	2	75	-	75*	2
	15AT02	Advanced Tamil II#		-	75		
	15NM02	Non Major II – General Awareness#		-	75		
		TOTAL	33			600	24
		Semester V					
III	15COA501	CORE- XI Corporate Accounting – I	6	25	75	100	4

III	15COA502	CORE- XII Taxation	6	25	75	100	4
III	15COA503	CORE- XIII Commercial Law	6	25	75	100	4
III	15COA504	CORE- XIV Computer Practical –III Tally	4	40	60	100	4
III	15COA505	CORE – XV Project and Viva -Voce	2	40	60	100	3
III	15COA506	Elective II Marketing Management	6	25	75	100	4
III	15COA507	Skill based Subject - 3 Management Information System	6	25	75	100	3
		TOTAL	36			700	26
		Semester VI					
III	15COA601	CORE- XVI Corporate Accounting - II	6	25	75	100	4
III	15COA602	CORE- XVII Financial Management	6	25	75	100	4
III	15COA603	CORE- XVIII Computer Practical – IV (E-Commerce and Internet Lab)	4	40	60	100	4
III	15COA604 -A	CORE- XIX Corporate Internship	5	40	60	100	4
	15COA604 -B	Financial Services	5	25	75	100	4
III	15CB	Supportive Course –3	6	25	75	100	3
IV	15COA605	Skilled Based Subject - 4 E-Commerce	6	25	75	100	3
V	15EA01	Extension Activities@	-	50	-	50*	1
		TOTAL	33			600	23

\$ Includes 25%/40% continuous internal assessment marks for theory and practical papers respectively.

@ No Comprehensive Examinations. Only Continuous Internal Assessment (CIA)

No Continuous Internal Assessment (CIA). Only Comprehensive End Semester Examinations.

***Not included in CGPA**

Dr. J. SHANMUGANANDAVADIVEL
Chairman

Board of Studies – Department of B.Com CA
S.N.R.Sons College- Autonomous
Coimbatore – 641 006

S.N.R. SONS COLLEGE - AUTONOMOUS
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS
(ACADEMIC YEAR – 2015 - 2016 ONWARDS)

SUPPORTIVE COURSE

Semester Paper	II	IV	VI
1	Advertising and Salesmanship	Principles of Auditing	Company Law
2	Principles of Insurance	Investment Management	Consumer Rights and Awareness
3	Financial Reporting and Disclosure Practices	Working Capital Management	Strategic Management

List of Elective papers (Can choose any one of the paper as electives)		
Elective – I	A	Banking Theory, Law & Practices
	B	Entrepreneurial Development
Elective – II	A	Marketing Management
	B	Cyber Law

Summary							
Part	Subject	Papers	Credit	Total credits	Papers	marks	Total marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core	19	3/4/5	74	19	100	1900
	Supportive	3	3	9	3	100	300
	Allied	4	4	16	4	100	400
	Electives	2	4	8	2	100	200
Part III	Skill Based	4	3	12	4	100	400
				131			3600
Part IV	Lang. & Others	4	2	8	4	50/75	250*
Part V	Extension	1	1	1	-		50*
	Total			9			300*
				140			3600

SEMESTER - I
PART III- CORE-I
PRINCIPLES OF ACCOUNTANCY

Course Code: 15COA101

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to learn principles and concepts of Accountancy.

Objectives: On successful completion of this course, the student should have understood Concepts and conventions of Accounting and Basic Accounting framework

UNIT – I

Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Trial Balance - Subsidiary Books - Preparation of Bank Reconciliation Statement.

UNIT – II

Preparation of Final Statement of Accounts of Sole trader- Bills of Exchange including Accommodation Bills- Errors and their rectification

UNIT – III

Depreciation - Meaning - Objectives - causes - Methods - Provisions and Reserves - Self-balancing ledger and Sectional Balancing

UNIT – IV

Single Entry system of Book Keeping – Statement of affairs – Conversion of single entry into double entry system

UNIT –V

Account Current and Average Due Date - Accounts of Non-trading Concerns - Receipts and payment account - Income and Expenditure Account and Balance sheet

NOTE: Marks shall be distributed for theory 15 marks and for problems 60 Marks

Text Book:

- Advanced Accountancy - S.P. Jain and K.L.Narang – Kalyani Publishers, New Delhi

Reference Books:

- Principles of Accountancy - K.L.Nagarajan, N.Vinayagam and P.L. Mani – S.Chand & Co Ltd.,
- Advanced Accountancy - M.A.Arulanandham and V.S.Raman.

SEMESTER - I
PART III - CORE -II
BUSINESS ORGANISATION

Course Code: 15COA102

Comprehensive Examination = 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to have thorough knowledge of Business Organization.

Objectives: After the successful completion of the course the students should have thorough knowledge about Business organization and its functions.

UNIT- I

Nature and scope of business - Characteristics of Business - Objectives of Business - Essentials of a successful business - Forms of business organization - Sole Proprietorship - Partnership - Company - Co-operatives - Public Enterprise

UNIT – II

Location of business - Factors influencing location - Localization of industries - Selection of site - urban site - rural site - country site and sub urban site - size of firms - Scale of Operation - Optimum firm - Advantages of large scale operation.

UNIT- III

Stock Exchange – Meaning- Functions - Procedure of Trading – Methods of Trading - Limitations of stock Exchange - investors and Speculators – Kinds of Speculators- Speculative Transactions – Causes for Price Fluctuations – Listing of Securities – Regulation of stock exchanges.

UNIT – IV

Trade Association and Chamber of Commerce - Business Combination –Meaning and Definition of Combination- Causes for the growth of Combination - Types of Combination-

Forms of Combination- Association- Federations-Advantages and Disadvantages – Trade Association and Chamber of Commerce

UNIT- V

Economic Policy - Liberalization - Major elements of Liberalization Policy-Globalization
- Privatization in India - Multinational Companies (MNCs) – Meaning - Features of MNCs –
Advantages and Disadvantages of MNCs.

Text Book:

- Business Organisation - Kathiresan and Radha – Prasanna Publishers, Chennai.

Reference Books:

- Fundamentals of Business Organisation and Management - Y.K.Bhusan
- Business Organisation and Management – R.N.Gupta
- Office Management – Chopra

SEMESTER - I

ALLIED PAPER I :INFORMATION TECHNOLOGY IN BUSINESS

Course Code: 15COA103

Comprehensive Examination = 75 Marks

Instruction Hours per Week: 6

Goal: To provide basic conceptual knowledge about the computer systems and information technology

Objectives:After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

UNIT - I

Information and Characteristics of information - uses of information - flow of information in organization - Levels of information - categories - Information Technology - concepts and application of computers - importance - Computer Applications in various areas of business - General applications.

UNIT- II

Types of Computers - micro, mini, mainframe and super computers - analog, digital and hybrid computers - Business and scientific computers - Laptop and notebook computers - data processing - concepts - DPC - Data processing operations - file organization - elements of a file - objectives - types – reporting.

UNIT -III

Computer peripherals - Hardware technologies - Input, output and storage technologies - software technologies - Application Software - System Software - software suits and integrated packages - web browsers - E- Mail - Word processing - DTP - Electronic Spreadsheet

UNIT - IV

Microsoft Office - Overview - Word processor - MS Word - MS Excel - MS PowerPoint
- MS Access - Multimedia - Technology - Electronic Meeting System - Electronic
Communication System

UNIT - V

Decision support in Business - Trends - Information Decisions and Management - Types
of Report - Decision Support System - Executive Information System - Features - Artificial
Intelligence - Business and Artificial Intelligence - Application areas - Expert System -
Components - Merits and Demerits

Text Book

- A Text Book of Information technology - K. Saravana Kumar, R.Parameshwaran,
T.Jayalaksmi

Reference Books:

- Fundamentals of Information System - Deepak Dharihoke
- Management Information system - James o' Brien

PART IV
SEMESTER I
ENVIRONMENTAL STUDIES

Course Code: 15ES01

Continuous Internal Assessment: 50 Marks

Instruction Hours per Week: 2

Goal: To enable the students to have thorough knowledge of Environmental Studies.

Objectives: After the successful completion of the course the students should have thorough knowledge about Environmental Studies and its importance to the society.

UNIT I The multidisciplinary nature of environmental studies

UNIT II Ecosystems

UNIT III Biodiversity and its conservation

UNIT IV Environmental pollution

UNIT V Social issues and the environment

Text Book:

- Environmental studies for undergraduate courses – Bharathiar University.

Reference Book:

- Environmental Education – V.K.Nantha
- A Textbook of Environmental studies – Thangamani .A. and T.Shymama

SEMESTER - II
PART III- CORE-III
FINANCIAL ACCOUNTING

Course Code: 15COA201

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to learn the functional aspects of accounting.

Objectives: On successful completion of the course, the students should have understood the accounting procedures of Partnership Accounts, Branch Accounts, Hire Purchase and Installment System.

UNIT – I

Partnership Accounting - Past adjustments - Guarantee - Admission - Retirement – Death.

UNIT – II

Partnership Accounting - Dissolution - Insolvency - Garner Vs Murray decision - Insolvency of all partners - Gradual realization of assets and piecemeal distribution

UNIT-III

Hire purchase and Installment Accounting.

UNIT - IV

Branch Accounts excluding Independent Branches - Departmental Accounting

UNIT-V

Insurance Claims – Royalties Accounting (Excluding sub-lease)

NOTE- Marks shall be distributed for theory 15 marks and for problems 60 Marks.

Text Book:

- Advanced Accountancy - S.P.Jain and K.L.Narang – Kalyani Publishers, New Delhi

Reference books:

- Advanced Accountancy - R.L.Gupta and M.Radhaswamy
- Advanced Accountancy - M.A. Anilanandham and V.S.Raman

SEMESTER – II

PART III- CORE-IV

Computer Practical – I - MS OFFICE

Course Code: 15COA202

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 3

Goal: To enable the students to learn the concepts of MS-Office.

Objectives: On successful completion of this course, the student should have understood the basic framework and how to work in MS-Word, MS-Excel, MS-PowerPoint and MS-Access.

Programme List:MS WORD

A) Type a paragraph regarding education and do the following changes:

1. Bold, Italic, Underline
2. Two column paragraph
3. Change font color and size
4. Change background color, size and alignment
5. Change line color

B) Type a paragraph with College information and do the following changes:

1. Insert header and footer
2. Insert table
3. Give comment
4. Find and replace a word
5. Link with another page.

C) Type a sales letter to the customers with product information.

D) Write a bio-data using wizard.

E) Mail merge

F) Design an advertisement letter with the following effects:

1. Insert a picture
2. Background color
3. Font size, color
4. Letter Formatting
5. Alignment, insert word art.

MS EXCEL

1. Work sheet using formulas – Mean, Median, Mode, Standard Deviation, and Correlation.
2. Drawing graphs to illustrate class performance.
3. An excel worksheet contains monthly sales details of companies and draw graph.

4. Prepare a mark sheet with total, average, class and rank and draw graph.

MS ACCESS

1. Simple commands perform sorting on name, place and pin code of students data base.
2. Payroll preparation.
3. Mark sheet preparation.
4. Report preparation.

MS POWER POINT

1. Prepare a power point presentation with at least six slides for department inaugural function.
2. Draw an organizational chart with minimum of three hierarchical levels.
3. Design an advertising campaign with minimum six slides.
4. Design a power point presentation with six slides relating to your subject.

PART III
SUPPORTIVE COURSE-I
ADVERTISING AND SALESMANSHIP

Course Code: 15CB

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 4

Goal: To make the students to understand the elements of Advertising and Salesmanship.

Objectives: On successful completion of this course, the students will get an opportunity to apply appropriate concepts in marketing era.

Unit I

Advertising – meaning – features, functions, objectives – kinds of advertising – economic and social effect of advertising – advertising agency.

Unit II

Advertising media – meaning, need, importance – types of media – selecting advertising medium for different products.

Unit III

Construction of effective advertisement – advertisement copy, layout, visualization, E-advertising – meaning, need, importance – kinds of advertising.

Unit IV

Salesmanship – meaning – kinds- qualities of salesmanship – sales manager – Qualities of sales manager – Sales organization – Types aggressive selling – steps in selling process.

Unit V

Sales man – Recruitment – Training – Remuneration and control.

Text Book

- Salesman and publicity – Varma& Agarwal

Reference Books

- Advertising Theory & Practice – Chunwalla Kumar, Sethi, Subramaniam, Suchala
- Marketing Management – Memoria CB and SanthishMemoria
- Marketing – Rajan Nair.

PART III
SUPPORTIVE COURSE-I
FINANCIAL REPORTING AND DISCLOSURE PRACTICES

Course Code: 15CB Comprehensive Examination: 75 Marks

Instruction Hours per Week: 4

Goal: To enable the students to have thorough knowledge in Financial Reporting and Procedure.

Objectives: After the successful completion of the course the students should have thorough knowledge about Business Reporting Procedures and Practices.

UNIT – I

Financial Reporting – Introduction – Concepts – Types of Financial Reporting – Objectives – Financial Statement – Requisite of an ideal report – Uses of Reports – Objectives of the Financial Analysis – Importance of Financial Statement Analysis – Limitations of Financial Statements.

UNIT – II

Financial Appraisal – Concept – Basis – Process of Financial Appraisal – Appraisal of Profitability through Ratios – Cash flow and Funds Flow Analysis – Working Capital Requirement (Theory Only).

UNIT – III

Standard Auditing and Accounting Practices in India – Accrual basis of Accounting – Items of the Asset Side of the Balance Sheet – Fixed Assets – Depreciation – Investments – Inventories – Debtors – Loans and Advances – Cash and Bank – Items of liability side of the Balance Sheet – Capital and Reserves – Loans and Borrowings – Trade Creditors – Other Current Liabilities – Provision – contingent Liabilities.

UNIT – IV

Study of Reporting Practices – Presentation and analysis of the disclosure practices – Analysis of financial reporting – Presentation – Summary of Major findings and recommendations – Methodology – contribution of the study – major guidelines in seeking solutions to current financial reporting problems – Analysis of Balance Sheet and Income Statement.

UNIT – V

Accounting Standards in India – Disclosure of Accounting Policies – Changes in financial position – Valuation of Inventories – Depreciation Accounting – Revenue Recognition – Accounting for fixed Assets.

Text Book:

- Financial Reporting in India - Pradeep Kumar and A.S. Chhilar.

Reference Book:

- Financial Reporting and Disclosure Practices - P. Mohana Rao.

PART III
SUPPORTIVE COURSE-I
PRINCIPLES OF INSURANCE

Course Code: 15CB

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 4

Goal: To make the students to understand the elements of Insurance

Objectives: On successful completion of this course, the students will get an opportunity to examine and apply Insurance Principles and Practices in business effectively.

UNIT – I

Insurance – Nature of Insurance – Functions – Definitions – Principles – Evolution of Insurance – Kinds of Insurance – Business point of view – Risk point of view.

UNIT – II

Role and importance of Insurance – Uses to an Individual – Uses of business – Uses to Society – Insurance Contract – General and Insurable interest – Utmost good faith – Principle of Indemnity – Doctrine of subrogation – Warranties – Proximate Cause – Transfer of Interest – Return of Premium.

UNIT – III

Life Insurance – Nature – Features – Classification – Duration of Policy – Premium payments – Participation in profit – Number of lives covered – Method of payment of claim amounts – Non-conventional policies – Factors affecting risk – Surrender value – Nature and Meaning – bases of calculating surrender values – Forms of Payment.

UNIT – IV

Marine Insurance – Definition – Classification – Elements of Marine Insurance Contract – Classes of policies – Marine losses – Perils – Documents required for claim.

UNIT - V

Fire Insurance – Nature – Definition – Functions – Causes – Prevention of loss – Kinds of Policies – Policy condition – Implied – Express – Payment of claim – Difference between Fire and Life Insurance – Difference between Fire and Marine Insurance.

Text Book:

- Insurance Principles and Practice - Mishra. M.N.

Reference Book:

- Insurance Principles and Practice - Verma

SEMESTER - II
ALLIED PAPER II: BUSINESS MATHEMATICS

Course Code: 15COA203

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Goal: To enable the students to apply mathematical knowledge to solve business problems.

Objectives: On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

UNIT I

Set Theory: Sets – Concepts of sets – relationship between sets – operations – Venn diagrams. Arithmetic and Geometric Progression. (Simple problems).

UNIT II

Algebra : Basic concepts- Addition, Subtraction, Multiplication of matrices – determinants – Inverse of a matrix – Solution of simultaneous linear equations.

UNIT III

Differentiation: Simple differentiation –Application to Simple Business problems- Successive differentiation- maxima and minima.

Integral Calculus: Elementary Integral Calculus – Definite and indefinite integrals of simple functions [Excluding Trigonometric functions] – Application to Simple Business problems.

UNIT IV

Mathematics of Finance: Simple interest and compound interest. - Annuities – Present value- Sinking fund.

UNIT V

Analytical Geometry: Straight Lines – Slopes – Parallel and Perpendicular Lines – Various forms of Equation of a straight line - Equation of circle.

TEXT BOOK:

Business Mathematics and Statistics (B.Com) – PA. Navnitham.

Business Mathematics – S. P. Rajagopalan, R. Sattanathan

REFERENCE:

Business Mathematics and Statistics – Dr. P.R. Vittal

Business Mathematics –Dharmapadam

PART IV
SEMESTER II

VALUE EDUCATION – HUMAN RIGHTS

Course Code: 15VE01 Comprehensive Examination: 75 Marks

Instruction Hours per Week: 2

Goal: To enable the students to have thorough knowledge of Value Education – Human Rights

Objectives: After the successful completion of the course the students should have thorough knowledge about Value Education and its importance to the practical life.

(To be taught during the first year of every UG course 2 hours per week)

UNIT – I : Concept of Human Values, Value Education Towards Personal

Development Aim of education and value education; Evolution of value oriented education; Concept of

Human values; types of values; Components of value education.

Personal Development: Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers.

Character Formation Towards Positive Personality: Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

UNIT – II : Value Education Towards National and Global Development

National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

UNIT – III : Impact of Global Development on Ethics and Values

Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

UNIT - IV :Theraupatic Measures

Control of the mind through

- a. Simplified physical exercise
- b. Meditation – Objectives, types, effect on body, mind and soul
- c. Yoga – Objectives, Types, Asanas
- d. Activities:
 - (i) Moralisation of Desires
 - (ii) Neutralisation of Anger
 - (iii)Eradication of Worries
 - (iv) Benefits of Blessings

UNIT; V : Human Rights

- 1. Concept of Human Rights – Indian and International Perspectives
 - a. Evolution of Human Rights
 - b. Definitions under Indian and International documents
- 2. Broad classification of Human Rights and Relevant Constitutional Provisions.
 - a. Right to Life, Liberty and Dignity
 - b. Right to Equality
 - c. Right against Exploitation
 - d. Cultural and Educational Rights
 - e. Economic Rights
 - f. Political Rights
 - g. Social Rights
- 3. Human Rights of Women and Children
 - a. Social Practice and Constitutional Safeguards
 - (i) Female Foeticide and Infanticide
 - (ii) Physical assault and harassment
 - (iii) Domestic violence
 - (iv) Conditions of Working Women
- 4. Institutions for Implementation
 - a. Human Rights Commission

b. Judiciary

5. Violations and Redressal

a. Violation by State

b. Violation by Individuals

c. Nuclear Weapons and terrorism

d. Safeguards.

SEMESTER - III
COST ACCOUNTING

Course Code: 15COA301

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To keep the students conversant with the ever – enlarging frontiers of Cost Accounting Knowledge.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost.

UNIT I

Introduction –Meaning - Scope - Objectives and limitations - Financial accounting Vs Cost accounting - Characteristics of an ideal Costing System - Installation of costing system - Steps in installation - Elements of Cost - Concepts of Costs - Classification of Cost –Preparation of Cost Sheet – Reconciliation of Cost and Financial Accounts.

UNIT II

Material Control- Purchasing Procedure - Centralized and Decentralized Purchasing - Levels of Materials - EOQ - Issue of Materials - Centralized and Decentralized Stores - Stores Records - Bin Card - Stores Ledger - Control of Waste, Scrap, Defectives and Spoilage.

UNIT III

Labour Cost - Computation and Control - LTO - Causes for LTO - Idle Time and overtime and its control - System of wage payment - Premium bonus plans.

UNIT IV

Overheads - Meaning - Importance and characteristics of overhead- Apportionment and Re-apportionment - Absorption of overheads - methods of absorption.

UNIT V

Methods of Costing - Process costing – Normal Process Loss and Abnormal Process Loss (Excluding Equivalent Production and Stock Adjustments) - Operating costing - Contract Costing.

NOTE: Marks shall be distributed for theory 15 marks and for problems 60 Marks

Text Book:

- Cost Accounting- S.P.Jain, K.L. Narang, 24th Edition-2014, Kalyani Publishers, NewDelhi.

Reference Books:

- Cost Accounting - R.S.N. Pillai & V.Bagavathi, 7th Edition – 2013, Sultan Chand & Sons, New Delhi.
- Cost Accounting- T.S.Reddy, Y.Hari Prasad Reddy, 4th Edition-2009, Margham publishers, Chennai.

SEMESTER - III
EXECUTIVE COMMUNICATION

Course Code: 15COA302

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Goal: To develop the written and oral Business Communication Skills.

Objectives: After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

UNIT I

Basics of Communication - Meaning and definition - Objectives of Communication - Communication Process - Essentials of Communication - Media of Communication –Types of Communication - Barriers to Communication - Principles of Communication.

UNIT II

Oral Communication - Principles of oral communication - Speeches - Characteristics of a good speech - How to make speech effective - Non-verbal Communication - Characteristics - Classification - Guidelines for development of non-verbal communication skills.

UNIT III

Business letter - Need and functions of a business letter - Kinds of business letter - Importance of an effective business letter - Essentials of effective business letter - Structure of a business letter - Enquiries and replies - Order and its execution - Complaints and adjustments - Collection letter - Sales letter - Letter of application for employment.

UNIT IV

Conduct of Meeting - Notice - Agenda - Minutes - Interviews - Types of interviews - Telephone Conversation - Listening - Importance - Types of listening - Barriers to effective listening - How to make listening effective? - Listening skill - Preparation of resume.

UNIT V

Business reporting - Essentials of a good report - Types of report –Preparation of reports - Reports by individuals - Reports by Committee.

Text Book:

- Essentials of Business Communication - Rajendra Pal Korahill,, 13th Edition, Reprint 2013, Sultan Chand & Sons Publications, New Delhi.

Reference Book:

- Business Communication, Ramesh, M.S, & C.C Pattanshetti, 24th Edition, 2003, R.Chand & Co Publications, New Delhi.

SEMESTER - III
BUSINESS MANAGEMENT

Course Code: 15COA303

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Goal: To make the students to understand the elements of effective Management.

Objectives: On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories/concepts about managing in business effectively.

UNIT I

Management - Definition and meaning - Nature and scope of management – Is management a science or an art or a profession? - Importance of Management - Levels of management - Functions of management - Contributions of Taylor and Fayol- Management Vs. Administration - MBO - Features - Process - Merits and Demerits.

UNIT II

Planning - Nature and importance - Characteristics of planning - Advantages limitations - Steps in planning - Types of plans - Decision making - Importance - Types of decision -Decision making process.

UNIT III

Organization - Meaning - Elements of organization - Importance of Organization - Types of organization structure - Formal and informal organization - Delegation decentralization - Span of Control –Departmentation.

UNIT IV

Staffing: Sources of Recruitment – Selection Procedure. Training: Need–Types. Direction –Meaning - Elements - Principles - Characteristics - Qualities of a Supervisor- Functions - Motivation - Process - Elements - Theories (Maslow, Mc.Gregor and Herzberg theories) – Incentives- Monetary and Non-monetary Incentives -Leadership - Nature - Need -Approaches - Functions of a leader - Types of a leader - Qualities of a leader.

UNIT V

Control - Meaning - Process - Requirements of effective control system – Control devices/ techniques – PERT and CPM.

Text Book:

- Business Management - Dinkar Pagare, Sultan Chand & Sons, New Delhi, Fifth thoroughly revised Edition, 2013.

Reference books:

- Principles of Management- Dr. R.K. Sharma & Shashi K.Gupta, 2nd Edition – 2011, Kalyani Publishers, Ludhiana, New Delhi,.
- Principles of Management- P.C.Tripathi & P.N.Reddy, 2nd Edition – 2012 Tata McGraw – Hill Publishing Company Ltd, New Delhi,.
- Principles and Practice of Management- L.M..Prasad, 8th Edition Sultan Chand & Sons, New Delhi.

15COA305 – BUSINESS STATISTICS

Semester	III
Credit	4
Max. Marks	CIA -30 CE -70 TOT =100

COURSE OBJECTIVES

- To enable the students to learn and gain the fundamental knowledge about the concepts of basic statistics, averages, measures of dispersion, correlation and regression, probability, index numbers and time series.

UNIT I STATISTICS

(12)

Meaning and scope – Source of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Classification and Tabulation – Presentation of data by Diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution.

UNIT II AVERAGES AND MEASURES OF DISPERSION

(11)

Simple and Weighted Mean, Median and Mode, Geometric mean and Harmonic mean – their computation – Properties and uses.

Mean Deviation, Standard deviation and Co-efficient of variation.

UNIT III INDEX NUMBER

(11)

Methods of construction – Aggregative and Relative types – Tests of an index number – Cost of living index – Uses

UNIT IV CORRELATION AND REGRESSION

(10)

Meaning and definition – Scatter diagram – Pearsons's correlation co-efficient – Computation and Interpretation – Rank Correlation.

Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

UNIT V TIME SERIES AND PROBABILITY

(11)

Meaning – Components – Models – Business forecasting – methods of Estimating Trend – graphic , semi average, moving average and least square method – Seasonal variation –method of simple average only. Probability: Basic concepts, Addition Theorem and Multiplication theorem (Statements only) Simple problems.

****The Paper should have theory not more than 20% and the remaining 80% Problems**

COURSE OUTCOME

After the completion of the course the student will be able to understand the importance and applications of statistics in real life.

TEXT BOOK:

1. Navnitham Pa , “Business Mathematics and Statistics (B.Com)” S.Chand & Co. Ltd. 1st edition.

REFERENCE BOOKS

1. R. S. N. Pillai& V. Bagavathi “Statistics” S.Chand & Co. ltd, 1st edition
2. S. P. Gupta , “Statistics for Commerce Students”, Sultan Chand & Sons .

SEMESTER – III

ELECTIVE I

BANKING THEORY, LAW AND PRACTICE

Course Code: 15COA304

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Goal: To enlighten the students' knowledge on Banking Regulation Acts.

Objectives: After the successful completion of the course the student should have a thorough knowledge on Indian Banking System and Acts pertaining to it.

UNIT I

Banking - meaning - classification of banks - functions of commercial banks - credit creation - Nationalization of banks - recent trends in banking.

UNIT II

Relationship between banker and customer - definition of a customer - general and special relationship between banker and customer - obligations of a banker - Garnishee Order - bankers' rights - deposit accounts and its types - facility of nomination - closing of bank accounts – pass book - legal aspects of entries in the pass book - deposits of NRIs.

UNIT III

Special types of customers - minor - married woman - illiterate person - lunatics - trustees - executors - administrators - joint account.- Joint Hindu Family - partnership firm - joint stock companies - clubs - societies - charitable institution.

UNIT IV

Negotiable instruments - definition of negotiable instrument - features - Holder and Holder in due course - Payment in due course - Holder for value - Endorsement - definition – legal provisions - rules regarding forms of endorsement regular forms of endorsement - kinds of endorsement.

UNIT V

Crossing of cheques - meaning - types of crossing - payment of cheques - precautions taken by the paying banker - material alteration - statutory protection to the paying banker - refusal for payment of cheque - collecting banker -- Holder for value - statutory protection to collecting banker - liabilities and duties of a collecting banker.

Text book:

- Banking Law and Practice- P.N.Varshney, 18th Edition 2000, Sultan Chand & Sons, New Delhi.

Reference books:

- Banking Theory, Law & Practice - Gordon & Natarajan , 24th Edition, 2015, Himalaya Publishing House, Chennai.
- Kalyani's Banking Law and Practice- S.N.Maheswari, 13th Revised Edition-2010, Reprint 2014, Kalayani Publishers, Ludhiana.

SEMESTER - III
DATABASE MANAGEMENT SYSTEM

Course Code: 15COA306

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Goal: To enable the students to learn the data base operations and process on

Objectives: Successful completion of the course the students should understand the Architectural Concept, Structural Embedded SQL, Hierarchical Approach and Network Concept.

Unit- I

Database System Architecture - Basic Concepts: Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures: Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

Unit - II

Relational Approach : Relational Data Structure : Relation, Domain, Attributes, Key
Relational Algebra - Introduction, Traditional Set Operation. Attribute Attribute names for derived relations - Special Relational Operations.

Unit - III

Embedded SQL: Introduction – Operations not involving cursors, involving cursors – Dynamic statements, Query by Example – Retrieval operations, Built-in Functions, update operations - QBE Dictionary. Normalization : Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.

Unit - IV

Hierarchical Approach : IMS data structure - Physical Database, Database Description- Hierarchical sequence - External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.

Unit - V

Network Approach: Architecture of DBTG System. DBTG Data Structure : The set construct, Singular sets, Sample Schema, the external level of DBTG – DBTG Data Manipulation.

Text Book:

- An Introduction to Database System - Bipin C. Desai, 1st Edition , Galdotia Publications, New Delhi.

Reference Books:

- An introduction to Database Systems- C.J.Date, 5th Edition ,2009, PHI Publications, New Delhi.
- Database Systems Concepts-Abraham Silberschatz, Henry F Korth- 6th Edition , 2011,Tata Mcgrwhill Publishers, New Delhi.

PERSONALITY DEVELOPMENT

(Effective from 2015-16 and onwards- Non – major II)

COURSE CODE: 15NM01

COMPREHENSIVE EXAMINATION: 75MARKS

Instruction Hours per Week: 2

Objectives:

1. To understand the concept, process and importance of personality
2. To gain a knowledge on the dynamics and techniques of personality development
3. To have an insight into self development and environmental factors affecting personality development
4. To help the students to acquaint with the application of communication skills in the world of Business
5. To know the importance of right dressing for the right occasion
6. To get an idea about and have a mock drill on interviews and other selection techniques

UNIT I

Personality – Definition – social and self concepts of personality – can personality be developed? – Traits and patterns of Personality – Social Classifications of Personality, Factors affecting Personality – Environmental factors- physical factors- intellectual factors= Emotional factors – values – group skills. Dynamics of Personality formation – Prenatal stage – Nursery stage – Adolescent stage – Adult Stage – Old age

UNIT II

Successful Personality – Meaning – Acquisition and qualities of a successful Personality – Barriers to successful personality – Removing barriers to personality development. Scope, Techniques and Principles of Personality Development – Personality development strategy

UNIT III

Self Development - Approach – Aims and Objectives – Self appraisal – Analysis of Social environment – Selection, Formulation and Execution of a plan for self development

Communication – Importance – Objectives- Methods – Principles and Application of communication for Personality Development

UNIT IV

Intricacies of dressing up – Purpose and factors to consider while dressing up – forms and codes of dress – Approach to dressing up for personality projection

Social Etiquettes – Participation in social events – Interpersonal etiquettes – Meal service and eating manners – Social graces and customs.

UNIT V

Interviews- Classification – Self Projection in a selection board of interview, group discussion, Group task, telecommunication, video Conferences and Public addresses.

TEXT BOOKS:

- The Dynamics of Personality development and Projection by J.R.Bhatti, Pearson Education, 2009.

REFERENCE BOOKS:

- Personality Development and Career Management – A Pragmatic Prospective by R.M. Omkar, Sultan Chand, 2008.
- Developing soft Skills by Robert. M. Sherfield, Rhonda..J.Montgomery and Patricia G.Moody - Pearson Education, 2009.
- How to Succeed in Group Discussion and personal interviews by Dr. S.K. Mandal – Jaico Publishing House, 2005.
- Personality Development by Dr. T. Bharathi – Neelkamal Publications Pvt Ltd, 2008.

SEMESTER – III
ELECTIVE I
ENTREPRENEURIAL DEVELOPMENT

Course Code: 15COA304

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Goal: To enlighten the students' knowledge on Entrepreneurship.

Objective: After the successful completion of the course the student should have a thorough knowledge on Entrepreneurship.

UNIT I

Concepts of Entrepreneurship – Definition – Characteristics of an entrepreneur – Function of entrepreneur – Types of entrepreneurs – Barriers to entrepreneurship – environmental factors affecting Entrepreneurship – Phases of EDP – Women entrepreneurs – Rural entrepreneurs.

UNIT II

Institutional Assistance to entrepreneurs – SFC – SIDO – SIPCOT - TIIC – Commercial Banks – SIDC – DIC – NSIC – MSMIs – Indian Investment Centre – KVIC – Alliance of young Entrepreneurs.

UNIT III

Starting of small Scale industries – decision to become an entrepreneur – steps to be taken – preparation of project report – guidelines – procedure and formalities for registration - exploring possibility – institutional set up for export assistance – import of capital goods and raw materials – import procedure.

UNIT IV

Incentives and subsidies – meaning of incentives and subsidies – need and problems – Scheme of incentives in operation – incentives under the licensing regulations – incentives for development of backward areas, subsidy for consultancy services, marketing studies and indigenous technology, machinery on hire purchase - transport subsidy – Seed capital assistance – incentives for SSI units in backward areas -taxation benefits to SSIs – subsidies in Tamil Nadu second package of incentives – special facilities for imports.

UNIT V

Project formulation – project identification – classification – evaluation – feasibility analysis – project report.

Text Book:

- Entrepreneurial Development- C.B.Gupta,S.S.Khanka, 5th Edition, 2014, Sulthan Chand, New Delhi.

Reference Books:

- Fundamentals of Entrepreneurship and Small Business- Renu Arora and S.KI.Sood, Edition – 2012,Sultan Chand & Company Ltd, New Delhi,
- Entrepreneurial Development- P.Saravanel, 5th Edition – 2002, Prasanna Publishers, Chennai.
- Entrepreneurial Development- C.B.Gupta and N.P.Srinivasan,6th Edition – 2012, Sultan Chand & Company Ltd, New Delhi.

SEMESTER - IV
MANAGEMENT ACCOUNTING

Course Code: 15COA401

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

UNIT I

Management accounting - nature and scope - objectives - functions - importance - relationship between management accounting and financial accounting - relationship between management accounting and cost accounting.

UNIT II

Analysis and interpretation of financial statements - common size statement - comparative statement - trend percentages - ratios - meaning - nature - classification - interpretation of ratios - uses, significance and limitations of ratios.

UNIT III

Fund Flow Analysis – Meaning – Usefulness and Limitations - Computation of Funds from Operations and Funds Flow Statement - Cash Flow Analysis - Meaning – Usefulness and Limitations - Computation of Cash from Operations and Cash Flow Statement.

UNIT IV

Marginal Costing - Meaning - Features - Assumptions - Characteristics - Managerial Application of Marginal Costing - Break Even Point – Cost – Volume- Profit Analysis.

UNIT V

Budget and budgetary control - Concepts - Meaning - Objectives - Characteristics of a good budget - Requisites for a successful budgetary control system - Advantages and limitations of budgetary control - Types of budgets – capital budgeting – need – importance – process – techniques.

NOTE: Marks shall be distributed for theory 15 Marks and for problems 60 Marks.

Text Book:

- Cost and Management Accounting- Jain & Narang , 14th Edition – 2014, Kalyani Publishers, Ludhiana.

Reference Books:

- Management Accounting- Dr.R.K.Sharma and Shasi.K Gupta, 13th Revised Edition – 2014, Kalyani Publishers, New Delhi.
- Management Accounting- S.N.Maheswari, 1st Edition 2006, Reprint 2009,Vikas Publication , New Delhi.

SEMESTER – IV
FINANCIAL INSTITUTIONS AND MARKETS

Course Code: 15COA402

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enlighten the students' knowledge on Financial Institutions & Markets.

Objectives: After the successful completion of the course the student should have a thorough knowledge on Financial Institutions & Markets.

UNIT I

Financial system in India – Structure of financial markets – Components of Financial Markets – Money market — Financial intermediaries in India – Banking and Non-Banking Companies.

UNIT II

Money market – Call money market – Treasury Bills Markets – Commercial Markets – Markets for discount market – Market for financial Guarantees – Industrial and Government Securities Market.

UNIT III

Capital market – Stock exchange – Organization and functions – Listing of securities – Trading in stock exchange – Dealers in stock exchange – Economic and speculative dealings. SEBI – NSE – BSE – OTCEI.

UNIT IV

Functions of commercial banks – Creation of Credit – Limitations – Central Banking – Functions – Credit control Measures – Credit card – ATM – E-banking – RTGS.

UNIT V

Development Banks – IFCI – National Housing Bank – State Financial Corporation – Small Industries Development Bank of India.

Text Book

- Financial Markets & Services - E. Gordon & Dr. K. Natarajan 11th Edition , 2013, Tata Megraw hill Publishers LTD, New Delhi.

Reference Books:

- Financial Institutions and Markets - L.M. Bhole 4th Edition , 2008, Tata McGraw hill publishers LTD, New Delhi.
- Indian Financial theory and practice - M.Y. Khan 3rd Edition , 2009, Tata McGraw hill publishers LTD, New Delhi.

SEMESTER - IV
COMPUTER PRACTICAL – II
Visual Basic

Course Code: 15COA403

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 4

Goal: To enable the students to learn the concepts of Visual Basic.

Objectives: On successful completion of this course, the student should have understood the basic framework and how to make a program in Visual Basic.

Visual Basic:

1. Mathematical Operations
2. Employee Salary Calculation
3. Students Mark sheet.
4. Computation of Electricity bill.
5. Wages Calculation.
6. Computation of Breakeven Point
7. Sum of Square numbers.
8. Sum of Odd numbers
9. Adding and Removing Items in List Box & Combo Box
10. Greatest of Three Numbers
11. Auto shape and Fill Colour
12. Preparation of Cost Sheet
13. Sum of Prime Numbers
14. Log-in System
15. Computation of Income Tax

SEMESTER - IV

ALLIED: ECONOMICS FOR DECISION MAKING

Course Code: 15COA404

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Goal: To enable the students to have thorough knowledge of Business Economics.

Objectives: After the successful completion of the course the students should have thorough Knowledge about Business Economics and its importance.

UNIT I- INTRODUCTION TO MICRO ECONOMICS, THEORY OF DEMAND AND SUPPLY

Introduction to Micro Economics- Definition, scope and nature of Economics, Methods of economic study, Central problems of an economy - Theory of Demand and Supply- Meaning and determinants of demand - Law of demand - Elasticity of demand, Price, income and cross elasticity- Meaning and determinants of supply- Law of supply - Elasticity of supply.

UNIT II – COST AND PRODUCTION ANALYSIS

Theory of Production and Cost- Meaning and Factors of production, Laws of Production – The Law of variable proportions and Laws of returns to scale, Concepts of Costs – Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs.

UNIT III– PRICE DETERMINATION IN DIFFERENT MARKETS

Price Determination in Different Markets- Various forms of markets – Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly, Price determination in these markets.

UNIT IV - NATIONAL INCOME IN INDIA

National Income of India – Concepts of national income, Different methods of measuring national income, Growth of national income and per capita income in various plans, Basic understanding of tax system of India – Direct and Indirect Taxation. Inflation, Budget and Fiscal deficits, Balance of payments, External debts.

UNIT V - MONEY AND BANKING

Money and Banking- Money – Meaning and functions, Commercial Banks – Role and functions, Reserve Bank of India – Role and functions, Monetary policy, Money – Meaning and functions

TEXT BOOK:

- Agarwal. S.K., “General Economics” S. Chand Publishing, 4th Edition, New Delhi, 2014.

REFERENCE BOOKS:

- Metha P.L., “ Managerial Economics” Sultan chand & sons , 14th Edition, New Delhi, 2008
- Varshani R. L., & Maheswari K. L., “ Managerial Economics” JBA Publishers , 22nd Edition, New Delhi, 2012
- Atmanand, “Managerial Economics” Excel Books (EB) Publication, New Delhi, Reprint 2012.
- Ahuja. H. L., “Managerial Economics” S. Chand Publishing, 7th Edition, New Delhi, Reprint 2012.

SEMESTER - IV
VISUAL BASIC IN BUSINESS APPLICATIONS

Course Code: 15COA405

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to develop a front end tool for Customer Interaction in Business.

Objectives: After the successful completion of the course the student must be able to develop an application using Visual Basic.

Unit – I

Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.

Unit – II

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.

Unit – III

Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.

Unit – IV

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays –

Dialog Boxes – Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

Unit – V

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records – Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

Text Book:

- Visual Basic 6.0 - from the ground up - Gary Cornell, Edition 2013, McGraw Publications, New Delhi.

Reference Books:

- VB 6 Programming Black Book- Steven Holzner, Edition 2002, Dream Tech Press, New Delhi.
- Visual Basic 6.0 in 30 days - N. Krishnan & N. Saravanan, Edition 2001, Scitech Publications, (India) Pvt Ltd., Chennai,.

SUPPORTIVE COURSE
PRINCIPLES OF AUDITING

Course Code: 15CB

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 4

Goal: To familiarize the students with the Principles of Auditing.

Objectives: On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

UNIT I

Auditing – definition – objectives – auditing and investigation – qualification of an auditor – types of audit – advantages of audit – planning of audit – audit programme – audit note book – audit work - audit files.

UNIT II

Internal control – meaning and importance – accounting and administrative control – internal check – criteria for good internal check – internal check for various transactions - internal audit VS statutory audit – limitations of internal control – evaluation of internal control.

UNIT III

Vouching of cash transactions – voucher – points to be noted in a voucher – vouching of the debit side of cash book and credit side of the cash book – teeming and lading of frauds – vouching of trading transaction – purchases – purchase returns – sales – sales returns – goods on sale or return basis – goods on consign

UNIT IV

Verification and valuation of assets – meaning – problems in verification – stock - examination of records – verification of assets – mode of valuation of assets – verification of liabilities – depreciation – reserves.

UNIT V

Audit of limited companies – qualification of an auditor – appointment and removal of auditors – rights, powers, duties and liabilities of an auditor – audit report – contents – reporting requirements under the Companies Act 1956.

Text Book:

- A Hand Book of Practical Auditing- B.N Tandon, S.Sudharsanam S.Sundharabahu Edition, – 2009, S.Chand & Company ltd, New Delhi.

REFERENCE BOOKS

- Basics of Auditing- Dinkar Pagare, 11th Edition 2007, Sultan Chand & Sons, Educational Publishers, New Delhi .
- Auditing Principles- Pradeep Kumar, Baldev Sachdeva, Jagwant Singh , 8th Edition – 2012,Kalyani Publishers, Ludhiana,.

SUPPORTIVE COURSE
INVESTMENT MANAGEMENT

Course Code: 15CB

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 4

Goal: To make the students to understand the elements of Investment Management

Objectives: On successful completion of this course, the students will get an opportunity to take effective Investment decision in practical life..

UNIT I

Nature, meaning and scope of Investment – Importance of Investment – Factors influencing investment – Investment media – Features of an investment programme – Process – Risk and return – Financial markets & institutions – Recent developments.

UNIT II

Credit rating – Introduction – Rating system – Key factors – Risk and credit rating – Limitations – CRISIL – ICRA – CARE.

UNIT III

Fundamental analysis – Economic, industry & company analysis – Scope – Technical analysis – Scope – Various charts – Basic Theories.

UNIT IV

Portfolio analysis – Scope – Markowitz theory – Sharpe ideal measures – Efficient Frontier – Portfolio selection – Risk & return – Types of portfolio – International diversification.

UNIT V

Dimensions – Sharpe measure – Treyners measure – Jenson's index – Portfolio Revision – Needs & problems – Methods of revision – Formula plan for revision – Constant rupee value.

Note: Question Paper shall cover 40% Problems and 60% Theory.

Text Book:

- Investment Management- V.K. Bhalla, 17th Edition, 2014, S.Chand & Co Ltd (Pub), Head Office: Ram Nagar, New Delhi.

Reference Book:

- Investment Management- Preeti Singh, 19th Edition 2010, Himalaya Publishing House, Mumbai .

GENERAL AWARENESS

(Effective from 2015-16 and onwards- Non – major II)

COURSE CODE: 15NM02

COMPREHENSIVE EXAMINATION: 75MARKS

Instruction Hours per Week: 2

(To be taught during the Second year study of every undergraduate course 2 hours every week)

Course Content:

Important events/ dates in the history of the world in general and in Indian in particular importance is also to be given to the local history (History of Tamilnadu)

World Personalities:

Great authors and their important works: Inventions and discoveries; Honours and Awards. Sports, Education, General Science, Geography, Important technologies, Indian Constitution, National movements.

Skills in the following areas:

1. Logical Reasoning
2. Mental Ability
3. Numerical Ability and General Intelligence

Text Book:

Foundation Course- A: General Awareness- Bharathiar University.

Reference Books:

- | | |
|--|------------------|
| Objective Arithmetic | - Ravi Chopra |
| Objective General Knowledge | - Bright & Phull |
| Binny's General Mental Ability Reasoning & Logic | - Kaushal Goyal |
| Manorama Year Book | |
| Competition Success Review & General Knowledge | - Monthlies. |

SEMESTER – V
CORPORATE ACCOUNTING –I

Course Code: 15COA501

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the Corporate.

UNIT - I

Company accounts - Issue of shares and debentures - forfeiture and reissue of shares – Surrender of Shares – Rights Issue – Underwriting.

UNIT- II

Redemption of preference shares and debentures - profit prior to incorporation.

UNIT- III

Preparation and presentation of Statement of Profit and Loss account – Balance sheet- Cash flow statement in accordance with schedule 3 of Companies Act 2013.

UNIT - IV

Amalgamation - Absorption and reconstruction - internal reconstruction and external reconstruction (Excluding inter-company holding).

UNIT – V

Valuation of shares and goodwill – Methods – Liquidation of companies – Liquidator's final statement of accounts.

NOTE: Marks shall be distributed for theory 20 % and for problems 80 %.

Text Book:

- Advanced Accountancy - S.P. Jain and K.L. Narang –11th Edition, 2015, Kalyani Publishers, Ludhiana.

Reference Books:

- Advanced Accountancy - R.L. Gupta and S. Radhasamy – 11th Edition, 2013, Sultanchand and Sons New Delhi.
- Advanced Accountancy - M.A. Arulanalidham and K.S.Raillan – 10th Edition, 2013, Kalyani publishers, Ludhiana.

SEMESTER – V

TAXATION

Course Code: 15COA502

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To familiarize the students with recent amendments in Income-tax.

Objectives: On successful completion of this course, the student should be well versed in the prevailing act.

UNIT 1

Direct Tax – Meaning - advantages and disadvantages of direct tax - Income Act,1961 - definition of income - assessment year - previous year - assessee - person - income – tax treatment of income - gross total income and net total income - scope of income – residential status - exempted income - basis of charge.

UNIT II

Heads of income - Salaries - Income from house property - Computation of salaries and income from house property

UNIT III

Profit and gains of business and profession - meaning of business and profession - computation of profit and gains of business or profession of an individual - expenses expressly allowed - expenses expressly disallowed - Income from other sources - computation of income from other sources.

UNIT IV

Computation of capital gains - Set-off and carry forward of losses - Deductions to be made in the computation of income.

UNIT V

Value Added Tax(VAT) – Meaning and definitions - its significance – applicability – Advantages and Disadvantages - Rates of Taxes – Assessment Procedures - Determination of Turnover – Rights and powers of the authorities.

NOTE: Marks shall be distributed for theory 40 % and for problems 60 %.

Text Book:

- Income Tax Law and Practice V. P. Gaur and D. B. Narang, Kalyani publishers, Ludhiana,
*Relevant Assessment Year

Reference Books:

- Dr.HC.Mehrotra, Income Tax Law & Accounts, Sathiya Bhavan Publishers, Agra,
*Relevant Assessment Year
- Vinod.K.Singhania Kapil Singhania, Income Tax, Taxmann Publications, New Delhi,
*Relevant Assessment Year

SEMESTER – V
COMMERCIAL LAW

Course Code: 15COA503

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enlighten the students' knowledge on the basic Commercial Law

Objectives: After the successful completion of the course the student should have a thorough knowledge on Law of Contract and relevant laws.

UNIT I

Indian Contract Act of 1872

Law meaning and definition – Classification of law – Hierarchy of Courts –Meaning and Scope of business law – Sources of Indian business law – Contract - Definition – Types of contract – Essentials of a valid contract – Offer – Acceptance – Consideration – Capacity of parties – Free consent: coercion, undue influence, fraud, misrepresentation, mistake – Legality of object and consideration – Void agreements.

UNIT II

Performance of contract - Various modes of discharge of a contract – Breach of contract - Remedies for breach of contract – Quasi contract.

UNIT III

Special Contracts

Special contracts - Contract of Indemnity and Guarantee – Difference between indemnity and guarantee - Rights of Surety - Contract of Bailment and Pledge – Rights and duties of bailor and bailee – Rights and duties of pawnor and pawnee – Law of Agency – Creation of Agency – modes of creation - different types of agents – Rights and duties of principal and agent – Personal liability of agent - Termination of Agency.

UNIT IV

Sale of Goods Act 1930

Law of sale of Goods – Definitions – Sale and agreement to sell - Conditions and warranties – Transfer of ownership – Principle of Caveat Emptor – Delivery of goods – types – Rules for delivery of goods – Sale by non-owners – Rights of unpaid seller – Rights of buyer and seller.

UNIT V

Consumer Protection Act 1986

Objects – Definitions - Consumer Rights – Consumer Protection Councils – Consumer disputes - Procedure for making complaint - Consumer Redressal Agencies – District Forum – State Commission and National Commission.

Information Technology Act 2000

Introduction – definitions - Digital signature and electronic signature – Electronic Governance – Attribution, Acknowledgement and Despatch of electronic records – secure electronic records and signatures – Regulation of certifying authorities.

Text Book:

- Tulsian: Business Law, Tata McGraw Hill, New Delhi, 2nd Edition, Reprint, 2014.

Reference Books

- Kapoor N.D: Mercantile Law, Sultan Chand & Co, 34th Edition , 2014
- Business Law by Pillai and Bhagavathi Published by S. Chand , 3rd Edition (Revised),2014.

SEMESTER – V
COMPUTER PRACTICAL – III – TALLY

Course Code: 15COA504

Comprehensive Examination: 60 Marks

Instruction Hours per Week: 4

Goal: To enable the students to learn the concepts of Tally.

Objectives: On successful completion of this course, the student should have understood the basics of Tally.

- Creation of a company and ledger.
- Preparation of Trial Balance
- Creation of voucher entries
- Preparation of cash book
- Preparation of Bank reconciliation statement
- Preparation of Trading, Profit and Loss Account and Trial Balance without adjustments.
- Preparation of Trading, Profit and Loss Account and Trial Balance with adjustments.
- Ratio Analysis
- Creation of budget
- Fund Flow Analysis
- Cash Flow Analysis

SEMESTER – V
PROJECT AND VIVA-VOCE

Course Code: 15COA505

Comprehensive Examination: 60 Marks

Instruction Hours per Week: 2

Goal: To sharpen the analytical skill of the students in the Field of Research

Each student shall be required to take up project of any business organization for a period of not less than 4 weeks after completing the fourth semester (during vacation). The student shall be required to choose a research problem in his/her interested area in the field of commerce or computer applications and submit a research report incorporating the results of his/her investigation, carried out under the supervision of a recognized Supervisor.

1. Both Commerce and Computer Application Based Projects are permitted.
2. The student has to do the Individual Project under a Supervisor / Guide.
3. Student has to carry out the project during the end of the IV Semester and submit the Report on or before 31st August of the next academic year.
4. Viva-Voce will be conducted in the V semester.
5. The Project Report Evaluation and Viva- Voce Examination will carried out jointly by Internal examiner (Supervisor / Guide) and external examiner.
6. Distribution of Marks:

Comprehensive Project Report Evaluation : 60 Marks

Continuous Internal Assessment : 40 Marks

Total : 100 Marks

SEMESTER – V
MARKETING MANAGEMENT

Course Code: 15COA506

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to know the importance of Marketing in Business World.

Objective: On successful completion of this course, the student should be well versed in the Marketing Field.

UNIT I

Marketing - definition - concepts - importance of marketing - approaches to marketing - functions of marketing - modern marketing concept - marketing management - meaning and importance - marketing environment - various environmental factors affecting marketing functions.

UNIT II

Consumer behaviour - meaning - determinants of consumer behaviour - buying process - buying motives - factors influencing buying decisions - market segmentation - meaning - types - requirements for effective market segmentation - merits and demerits of marketing segmentation.

UNIT III

Product - meaning - product policy - elements of product policy – product positioning - product life cycle - product planning for existing products - new product development - meaning of new product - need for developing a new product - stages in new product development.

UNIT IV

Pricing - meaning and importance - factors affecting pricing decisions – pricing objectives - pricing policy - kinds of pricing- pricing of new product - special problems in pricing - channels of distribution - definition - major channels - factors considered in selecting a channel - selection of channel for new product.

UNIT V

Sales promotion - definition - importance of sales promotion - advantages of sales promotion - limitations of sales promotion - sales promotion at different levels - advertising - definition - objectives - kinds - benefits of advertising - Is advertising necessary - advertising copy - media of advertising - advertising management.

Text Book

- Marketing - N. Rajan Nair, Sanjith R. Nair -20th Edition,2014, Himalaya publishing house, New Delhi.

Reference Books

- Modern Marketing- Principles and Practices- R.S.N.Pillai and Bhagavathi- 4th Revised and Enlarged Edition, Reprint 2014,S.Chand & Company Ltd , New Delhi.
- Marketing Management- Sherlekar – 13th Edition,2010, Himalaya publishing house, New Delhi.

SEMESTER - V

CYBER LAW

Course Code: 15COA506

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goals: To enlighten the students' knowledge on the basic application of Cyber Law in E-Commerce in India.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

UNIT I

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce- cyber law in E-Commerce-Contract Aspects.

UNIT II

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

UNIT III

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

UNIT IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India.

UNIT V

The Information Technology Act 2000-Definitions-Authentication of Electronic Records-Electronic Governance-Digital Signature Certificates.

Text Book:

- An introduction to cyber laws Mishra JP, Central law Agency 1st Edition- Allahabad.

SEMESTER – V
MANAGEMENT INFORMATION SYSTEM

Course Code: 15COA507

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goals: To know the integration of Business Information through Computers.

Objectives: After the successful completion of the course the student must be aware of utilization of business information for decision making.

UNIT I

Fundamentals of information system in business – System concepts – Components of information system – information system resources – information system activities – types of information system – Challenges of information technology.

UNIT II

Managing information technology – Business and information technology – Impact of information technology on managers – Impact of information technology on organization – Managing information techniques – IS function – Application development – IS operations – Technology Management – Failures in information technology management.

UNIT III

Developing business strategies – Planning fundamentals – System analysis – System design – Implementing business systems – Society and ethical challenges – business ethics – security measures

UNIT IV

Telecommunication alternatives tracks – Internet business – Types of networks – telecommunications – telecommunications media – wireless technologies – processor – software – topology- Band width and switching alternatives – EMS.

UNIT V

Enterprise resource planning – Benefits – Costs – Causes of ERP failures trends –business process re-engineering – Decision Support System – Expert System – Executive Information System – Artificial intelligence.

Text Book:

- Management Information System – James O' Brien- 4th Edition , 2011, Golgotta publications, New Delhi.

Reference Books:

- Management Information System – Jawadekar – 3rd Edition, 1996, Prentice Hall of India, New Delhi.
- Enterprise Resource Planning – Viond Kumar Garg. N.K. Venkitakrishnan- 3rd Edition,1997, Tata McGraw hill ,New Delhi.

SEMESTER – VI
CORPORATE ACCOUNTING – II

Course Code: 15COA601

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the Advanced Accounting Practice prevailing in the Corporate.

UNIT I

Accounts of banking companies – Preparation of Profit and Loss Account- and Balance Sheet- Classification of bank advances -new format.

UNIT II

Accounts of Insurance companies –Types of insurance- Life Insurance Company accounts Preparation of Final accounts – Revenue Account and Profit and Loss account- Forms for life insurance final accounts– determination of net liability- Balance sheet- Schedules forming part of financial statements-new format.

UNIT III

Accounts of Insurance companies – Forms for General insurance accounts-General instructions for preparing financial statements- Revenue account, profit and loss account and balance sheet- new format.

UNIT IV

Holding company accounts – meaning –definition- capital profit and revenue profit- minority interest- unrealized profit in stock- mutual Owings- revaluation of assets and liabilities- bonus issue (excluding inter-company holdings).

UNIT V

Government accounting – difference between Government accounting and Commercial accounting- functions and duties of Comptroller and Auditor General of India- Accounting for Price level changes- methods-Accounting standards.

NOTE: Marks shall be distributed for theory 20 % and for problems 80 %

Text Book:

- Advanced Accountancy-Volume II – S. P. Jain & K.L Narang, 20th Revised Edition, 2014, Kalyani publishers NewDelhi.

Reference Books:

- Advanced Accountancy volume II – R. L.Gupta & R S. Rathasamy 16th Edition, 2015, Kalyani publishers. Ludhiana, New Delhi.
- Corporate Accounting - Reddy and Moorthy. Revised 6th Edition, 2015, Sultan Chand & Company Ltd, New Delhi.

SEMESTER – VI
FINANCIAL MANAGEMENT

Course Code: 15COA602

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to know the importance of Financial Management.

Objectives: On successful completion of this course, the student should be well versed in the concept of Financial Management.

UNIT I

Finance functions - meaning - definition - scope of finance function - approaches to finance functions - objectives of financial management – profit maximization – Financial decision – Sources of finance – long term and short-term sources.- Financing decision.

UNIT II

Cost of capital -cost of specific sources of capital - debt – preference share – equity share – retained earnings – weighted average cost of capital.

UNIT III

Leverage – operating, financial and combined leverages. Capital structure - forms and importance of capital structure -factors influencing capital structure – theories of capital structure.

UNIT IV

Dividend and dividend policy – Meaning – Classification –Sources of dividend - irrelevance and relevance concept of dividend – determinants of dividend policy – types of dividend policy – forms of dividend.

UNIT V

Working capital management – concepts – importance – determinants – estimation of working capital requirements - Cash management – motives of holding cash – objectives of cash management – basic strategies of cash management techniques.

NOTE: Marks shall be distributed for theory 50 % and for problems 50 %

Text Book:

- Financial Management –Shashi K.Gupta and R.K. Sharma- 8th Revised Edition, 2014, Kalyani Publishers, New Delhi .

Reference Books:

- Financial management - L M. Pandey – 11th Edition, 2015 Vikas publishers. Allahabad.
- Financial management – Kulkarni- 9th Edition, 1999 Himalaya publishers' house, Mumbai.

SEMESTER – VI
COMPUTER PRACTICAL – IV – E- COMMERCE AND INTERNET

Course Code: 15COA603

Comprehensive Examination: 60 Marks

Instruction Hours per Week: 4

Goal: To enable the students to learn the concepts of E- Commerce and internet.

Objectives: On successful completion of this course, the student should have understood the E-Commerce and E-filing Concepts

1. Designing Simple Website using Microsoft front page Editor and HTML
2. Creating E- Advertisement
3. Customizing Product Catalogue
4. Managing Shopping Cart
5. Create a shoppers registration form using HTML
6. Designing a B to B For E- Partner
7. Create an Insurance registration form using HTML and CSS
8. Filling of Various Types of return in Income tax
9. Design a E- Banking form using HTML and CSS
10. Project- develop a new Commerce Website

SEMESTER – VI
CORPORATE INTERNSHIP

Course Code: 15COA604 - A

Comprehensive Examination: 60 Marks

Instruction Hours per Week: 5

Goals:

- To develop the working skills of the students at various levels of management
- To provide for a realistic hands on application training.

Each student shall be required to take up internship training in any business organization for a period of not less than 4 weeks after completing the fifth semester. While doing internship training project, the students are expected to interact with officials in the organization. Each student has to maintain a separate log book during the course of their training period. Every day the students are required to record their progress of training and get it signed by the concerned authorities. At the end of the training period the log book is to be submitted to the department. Based on the log book records their internship training report is to be prepared and submitted to the department before the specified period. The attendance certificate from the sponsored organization should be enclosed in the project. The knowledge acquired through training is put to test at the end of Sixth semester by conducting Viva-voce examination. An External Examiner and the respective guides of the student evaluate the students' Performance.

The distribution of marks is as below:

Criteria	Marks		
Internal assessment	40	Attendance	- 10 marks
		Logbook maintenance	- 20 marks
		Reporting to the Supervisor	- 10 marks
Comprehensive Assessment			
(internal and External)	60	Internship Training Report	- 40 marks
		Viva- voce	- 20 marks
Total	100		

SEMESTER – VI
FINANCIAL SERVICES

Course Code: 15COA604- B

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 5

Objectives

1. To understand the basics of financial services and its various dimensions, evaluation and benefits to the economy;
2. To identify the importance of diverse facets of the services in the development of Indian financial system.

Unit I – Indian Financial System

Meaning – features – constituents - Financial markets - Financial institutions - Financial instruments - Financial services - Trends in savings and investment - Savings and Investment in India.

Unit II - Merchant Banking and Venture Capital financing

Merchant Banking: Origin - Development of Merchant Banking - importance – categories – defaults - functions - Venture Capital financing: Meaning – Features – method of evaluation – stages of financing - Venture capital in India

Unit III - Lease Financing and Securitisation

Lease Financing: Meaning – types – Difference between Lease and Hire Purchase - advantages – short comings - Evaluation of Leasing Proposal - Securitisation: Meaning - difference between Securitisation and Bonds - Securitisation Process – Merits - Securitisation in India

Unit IV – Mutual fund and Credit Rating

Mutual fund : Meaning – objectives – types – Merits – shortcomings - Credit Rating Agencies : Meaning – functions – types - benefits – disadvantages

Unit V - Factoring and Forfaiting

Meaning - Types - features - mechanism - Factoring vs Forfaiting – benefits - Factors Inhibiting the Growth

Text Book

Joseph Anbarasu, Boominathan, P. Manoharan and G. Gnanaraj, *Financial Services*, Sultan Chand & Sons - 2011

Reference Books

1. Khan M.Y., *Financial Services*, Tata McGraw-Hill, 2009
2. Gurusamy. S, *Financial Services*, Tata McGraw Hill Education Pvt. Ltd, 2011
3. Shashi & Gupta, *Financial Services*, Kalyani Publishers, 3rd Edition, 2010.

SEMESTER – VI

E- COMMERCE

Course Code: 15COA605

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to understand the technology of e-Commerce for Business Application.

Objective: After the successful completion of the course the student must be aware of Techniques in the Application of e-Commerce.

UNIT I

Introduction to E-Commerce – E-Commerce frame work – E Commerce media convergence - The anatomy of E-Commerce applications, - components of the I - Way - Local on ramps - Network access equipment - Global information Distributions network.

UNIT II

Architectural frame work for E-Commerce – Consumer oriented applications – mercantile process model - mercantile models from the consumer perspective - mercantile models from the merchant perspective - EPS Types - designing of EPS.

UNIT III

EDI - Application in business - EDI Legal security and privacy issues - EDI software implementation - value added networks - internal information system – Supply Chain Management – Types of Digital Documents – Corporate Data Warehouses.

UNIT IV

Advertising and Marketing on the Internet- Advertising on the Internet - charting the On-line marketing process- market research - Information filtering - Consumer data interface – Emerging tools.

UNIT V

Multimedia and Digital Media: Concepts - Digital Video and E - Com - Video Conferencing - frame relay - cell relay - ATM - Mobile Computing frame work – Mobile Information access devices – Mobile computing applications.

Text Book:

- Frontiers of Electronic Commerce - Ravi Kalakota, 12th Edition, 2012, Himalaya publishing house, New Delhi.

Reference books:

- E - Commerce - Kamlesh. K Bajaj, Debjani Nag, 1st Edition, 1999, Tata McGraw Hill, New Delhi.
- E - Commerce a Managerial Perspective - P.T. Joseph, 1st Edition, 1999, Tata McGraw Hill, New Delhi.

SUPPORTIVE COURSE

COMPANY LAW

Course Code: 15CB

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goals: To enlighten the students' knowledge on Companies Act, 2013

Objectives: After the successful completion of the course the student should have a thorough knowledge on Formation of Company, Documents required and Acts pertaining to it.

UNIT I: Introduction to Company

Company – Definition – Characteristics – Types – Lifting of corporate veil - Formation of a company – Procedure – Certificate of incorporation – Effects of registration – Promoters – Pre-incorporation contracts – Certificate of commencement.

UNIT-II: Company Documents

Memorandum of association – Contents – Alteration - Articles of association – Contents – Alteration – Doctrine of Ultra virus – Legal effect of Memorandum and Articles - Constructive notice of memorandum and Articles - Doctrine of indoor management- National Company Law Tribunal (NCLT)

UNIT-III: Shares and Debentures

Prospectus – Definition – Abridged prospectus –Information memorandum – Contents – Misstatement in prospectus – Issue of shares – Types – Application and allotment of shares, share certificate, share warrant - Transfer and transmission of shares – Buyback of shares – Debentures – Meaning and types.

UNIT-IV: Company Management

Company management – Board of directors – Key Managerial Personnel (KMP)- Managing director – Qualification, appointment, vacation of office – Position – Powers, duties and liabilities – Corporate Governance and Ethics- Board of director's meetings – General meetings – Kinds of meetings and resolutions – Procedure relating to convening and proceedings in general meetings.

UNIT-V: Company Winding up

Winding up – Meaning Modes of Winding up – Compulsory winding up by the court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up –

Creditors voluntary winding up – Winding up subject to supervision of the court – Consequences of winding up (general) Liquidator – Powers and Duties.

Text Book:

- Kapoor N.D, “Elements of Company Law”, Sultan Chand and Sons, New Delhi, 2016

Reference Books:

- Chawla R.C. and Garg K.C, “Commercial and Company Law”, Kalyani Publishers, New Delhi, 2016.
- Kapoor N.D, “Company Law and Secretarial Practice”, Sultan Chand and Sons, New Delhi, 2016

SUPPORTIVE COURSE
CONSUMER RIGHTS AND AWARENESS

Course Code: 15CB

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Goal: To enable the students to have thorough knowledge of Consumer Rights and Awareness

Objective: After the successful completion of the course the students should have thorough knowledge about the consumer rights against exploitation.

UNIT – I

Consumerism – The roots of consumerism – History of Consumerism – Reasons for the Consumer Movement - Anatomy of Consumerism – Consumer Safety – Consumer Information – Deception of Consumers – Availability of sufficient information – Information overload – Consumer Choice – Environmental concerns – Consumers responsibilities.

UNIT – II

Ethical Dilemmas in Business – Meaning of Ethics in business - Types of Business ethics – Reasons for the occurrence of ethical problems in business – Corporate law breaking and its Costs – Types of illegal business behaviour – The American Marketing Association Code of Ethics – Improving Ethical Performance in Business – The Core elements of Ethical Reform – Analysing ethical problems in business – Making ethics work in Corporations.

UNIT – III

Corporate Social Responsibility – Meaning – How corporate social responsibility began – Modern forms – Limitations – Voluntary responsibility Vs. Legal requirements – Profits and Social responsibility – Long-run profits Vs. Short run profits – Optimum Profits Vs. Maximum Profits – Stakeholders interest Vs. Company interest – Corporate Governance – Increasing Corporate Responsiveness to Stackholders – Protecting and Promoting stack holders interest.

UNIT – IV

Consumer Protection – Consumer Interest – Consumer Protection Agencies – Informational Protection – Direct Hazard Protection – Privacy Protection – Liability Protection – Establishing a Consumer Advisory Board – Establishing a corporate Consumer Affairs Unit – Product Liability – Privity of Contract – Warranties – Strict tort liability – Educating Consumers.

UNIT – V

Consumer Advocacy Groups – Consumer Privacy – Legislative Responses to Consumerism – Responsibilities of Consumer Protection Agencies – Federal Trade Commission – Food and Drug Administration – Consumer Product Safety Commission – National Highway Traffic Safety Administration – Food safety and Quality Service.

Text Book:

- Business and Society – Corporate Strategy, Public Policy and Ethics – William C. Frederick, James E. Post and Keith Davis.

Reference Book:

- Consumer Behaviour – David L. Loudon and Albert J. Della Bitta.

SEMESTER VI
STRATEGIC MANAGEMENT

Course Code: 15CB

Comprehensive Examination: 75 Marks

Instruction Hours per Week: 6

Objective:

To help the students to learn the process of strategic decision making, implementation and evaluation of corporate policies

UNIT I

Corporate strategic planning - Mission - Vision of the firm - Development, maintenance and the role of leader - Hierarchical levels of planning - strategic planning process. Strategic management Practice in India, Family run corporates.

UNIT II

Environmental Analysis & Internal Analysis of Firm: General environment scanning, competitive & environmental analysis - to identify opportunities & threat - Assessing internal environment through functional approach and value chain - identifying critical success factors - to identify the strength & weakness - SWOT audit - core competence - Stakeholders' expectations, Scenario planning - industry analysis.

UNIT III

Strategy formulation Generic strategies - Grand strategies - Strategies of leading Indian companies - The role of diversification - limit - means and forms. Strategic management for small organisations, non-profit organizations and large multi product and multiple market organisations.

UNIT IV

Tools of Strategy Planning and evaluation Competitive cost dynamics - experience curve - BCG approach - cash flow implication. IA - BS matrix - A.D Little's Life - cycle approach to strategic planning - Business portfolio balancing - Assessment of economic contribution of strategy - Strategic funds programming.

UNIT V

Strategy implement & Control: Various approach to implementation of strategy - Matching organization structure with strategy - 7S model - Strategic control process - Du Pont's control model and other Quantitative and Qualitative tools - Balanced score card - M.Porter's approach for Globalization - Future of Strategic Management.

Text Book:

- Samul C. Certo And J.Paul Peter, Strategic Management, Second Edition. Concept and Application, Mcgraw Hill, 2013

Reference Books

- A.C. Hax And Ns, Strategic Management: An Integrative Perspective, Majifu, Prentice Hall ,2012
- Jaunch .L ,Rajive Gupta & William.F.Glueck ,Business Policy And Strategic Management ,Frank Bros & Co,2013