**THIRUVALLUVAR UNIVERSITY**

**BACHELOR OF ARTS**

**B.Com.**

**DEGREE COURSE**

**CBCS PATTERN**

**(With effect from 2020 -2021)**

**The Course of Study and the Scheme of Examinations**

| **S.NO.** | **Part** | **Study Components** | | **Ins. hrs /week** | **Credit** | **Title of the Paper** | **Maximum Marks** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Title** | | **CIA** | **Uni. Exam** | **Total** |
| **SEMESTER I** | | | | | |  |  |  |  |
|  | I | Language | Paper-1 | 6 | 4 | Tamil/Other Languages | 25 | 75 | 100 |
|  | II | English (CE) | Paper-1 | 6 | 4 | **Communicative English I** | 25 | 75 | 100 |
|  | III | Core Theory | Paper-1 | 5 | 3 | Financial Accounting -I | 25 | 75 | 100 |
|  | III | Core Theory | Paper-2 | 5 | 3 | Business Organization | 25 | 75 | 100 |
|  | III | ALLIED -1 | Paper-1 | 6 | 3 | **(to choose 1 out of 3)**   1. Indian Economy I 2. Elements of Insurance 3. Consumerism | 25 | 75 | 100 |
|  | III | PE | Paper-1 | 6 | 3 | **Professional English I** | 25 | 75 | 100 |
|  | IV | Environmental Studies |  | 2 | 2 | Environmental Studies | 25 | 75 | 100 |
|  |  |  |  | **36** | **22** |  | **175** | **525** | **700** |
|  |  |  |  |  |  |  |  |  |  |
| **SEMESTER II** | | | | | |  | **CIA** | **Uni. Exam** | **Total** |
|  | I | Language | Paper-2 | 6 | 4 | Tamil/Other Languages | 25 | 75 | 100 |
|  | II | English (CE) | Paper-2 | 4 | 4 | **Communicative English I** | 25 | 75 | 100 |
|  | III | Core Theory | Paper-3 | 5 | 3 | Financial Accounting –II | 25 | 75 | 100 |
|  | III | Core Theory | Paper-4 | 5 | 3 | Office management | 25 | 75 | 100 |
|  | III | ALLIED-1 | Paper-2 | 6 | 5 | **(to choose 1 out of 3)**   1. Indian Economy II 2. Merchant banking 3. Business Mathematics | 25 | 75 | 100 |
|  | III | PE | Paper-2 | 6 | 3 | **Professional English II** | 25 | 75 | 100 |
|  | IV | Value Education |  | 2 | 2 | Value Education | 25 | 75 | 100 |
|  | IV | Soft Skill |  | 2 | 1 | Soft Skill | 25 | 75 | 100 |
|  |  |  |  | **36** | **25** |  | **200** | **600** | **800** |
|  |  |  |  |  |  |  |  |  |  |

| **S.NO.** | **Part** | | | **Study Components** | | **Ins. hrs /week** | **Credit** | **Title of the Paper** | **Maximum Marks** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Title** | | **CIA** | **Uni. Exam** | **Total** |
| **SEMESTER III** | | | | | | | |  | **CIA** | **Uni. Exam** | **Total** |
|  | | III | Core Theory | | Paper-5 | 6 | 5 | Corporate Accounting I | 25 | 75 | 100 |
|  | | III | Core Theory | | Paper-6 | 5 | 4 | Legal Aspects of Business | 25 | 75 | 100 |
|  | | III | Core Theory | | Paper-7 | 4 | 3 | Business Correspondence | 25 | 75 | 100 |
|  | | III | Core Theory | | Paper-8 | 4 | 3 | Business Statistics and Operation Research | 25 | 75 | 100 |
|  | | III | ALLIED-2 | | Paper-3 | 6 | 3 | Business EconomicsI | 25 | 75 | 100 |
|  | | IV | Skill based Subject | | Paper-1 | 3 | 2 | Computer Applications in Business | 25 | 75 | 100 |
|  | | IV | Non-major elective | | Paper-1 | 2 | 2 | General commercial Knowledge | 25 | 75 | 100 |
|  | |  |  | |  | **30** | **22** |  | **175** | **525** | **700** |
|  | |  |  | |  |  |  |  |  |  |  |
| **SEMESTER IV** | | | | | | | |  | **CIA** | **Uni. Exam** | **Total** |
|  | III | | Core Theory | | Paper-9 | 5 | 4 | Corporate AccountingII | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-10 | 5 | 4 | Business Management | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-11 | 5 | 3 | Company Law | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-12 | 4 | 3 | Modern banking | 25 | 75 | 100 |
|  | III | | ALLIED-2 | | Paper-4 | 6 | 5 | Business Economics II | 25 | 75 | 100 |
|  | IV | | Skill based Subject | | Paper-2 | 3 | 2 | e- Commerce | 25 | 75 | 100 |
|  | IV | | Non-major elective | | Paper-2 | 2 | 2 | Advertisement and Salesmanship | 25 | 75 | 100 |
|  |  | |  | |  | **30** | **23** |  | **175** | **525** | **700** |
|  |  | |  | |  |  |  |  |  |  |  |
| **SEMESTER V** | | | | | | | |  | **CIA** | **Uni. Exam** | **Total** |
|  | III | | Core Theory | | Paper-13 | 6 | 4 | Cost accounting I | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-14 | 5 | 4 | Practical Auditing | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-15 | 6 | 5 | Management Accounting | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-16 | 6 | 4 | Income Tax Law and Practice I | 25 | 75 | 100 |
|  | III | | Elective | | Paper-1 | 4 | 3 | **(to choose 1 out of 3)**  1. Entrepreneurial Development  2. Business Environment  3. Management Information System | 25 | 75 | 100 |
|  | IV | | Skill based Subject | | Paper-3 | 3 | 2 | Principles of marketing | 25 | 75 | 100 |
|  |  | |  | |  | **30** | **22** |  | **150** | **450** | **600** |
|  |  | |  | |  |  |  |  |  |  |  |
| **SEMESTER VI** | | | | | | | |  | **CIA** | **Uni. Exam** | **Total** |
|  | III | | Core Theory | | Paper-17 | 5 | 4 | Cost accounting II | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-18 | 5 | 4 | Income Tax law and practice II | 25 | 75 | 100 |
|  | III | | Core Theory | | Paper-19 | 4 | 4 | Financial management | 25 | 75 | 100 |
|  | III | | Compulsory Project | | Paper-20 | 5 | 5 | Individual / Group Project | 25 | 75 | 100 |
|  | III | | Elective | | Paper-2 | 4 | 3 | (To choose one out of 3)   1. Innovation management 2. Logistics management 3. Service Marketing | 25 | 75 | 100 |
|  | III | | Elective | | Paper-3 | 4 | 3 | (To choose one out of 3)   1. Customs and GST 2. Investment Management 3. Financial services | 25 | 75 | 100 |
|  | IV | | Skill based Subject | | Paper-4 | 3 | 2 | Human resources management | 25 | 75 | 100 |
|  | V | | Extension Activities | |  | - | 1 |  | 100 | - | 100 |
|  |  | |  | |  | **30** | **26** |  | **275** | **525** | **800** |
| **TOTAL** | | | | |  |  | **140** |  |  |  | **4300** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Part** | **Subject** | **Papers** | **Credit** | **Total Credits** | **Marks** | **Total Marks** |
| Part I | Languages | 2 | 4 | 8 | 100 | 200 |
| Part II | Communicative English | 2 | 4 | 8 | 100 | 200 |
| Part III | Allied (Odd Semester) | 2 | 3 | 6 | 100 | 200 |
|  | Allied (Even Semester) | 2 | 5 | 10 | 100 | 200 |
|  | Electives | 3 | 3 | 9 | 100 | 300 |
|  | Core | 19 | (3-5) | 70 | 100 | 1900 |
|  | Professional English | 2 | 3 | 6 | 100 | 200 |
|  | Compulsory Project (Group/Individual Project) | 1 | 5 | 5 | 100 | 100 |
| Part IV | Environmental Science | 1 | 2 | 2 | 100 | 100 |
|  | Soft skill | 1 | 1 | 1 | 100 | 100 |
|  | Value Education | 1 | 2 | 2 | 100 | 100 |
|  | Lang. & Others /NME | 2 | 2 | 4 | 100 | 200 |
|  | Skill Based | 4 | 2 | 8 | 100 | 400 |
| Part V | Extension Activities | 1 | 1 | 1 | 100 | 100 |
|  | **Total** | **43** |  | **140** |  | **4300** |

**SEMESTER III**

**CORE PAPER - 5**

**CORPORATE ACCOUNTING -I**

**Objectives:**

* 1. To help the students to understand the basic concepts relating to issue and redemption of shares.
  2. To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business.

**UNIT - I**

**ISSUE OF SHARES**

Issue of Shares - Introduction -Meaning and types of shares- Features and Kinds of Companies-Under Subscription and Over Subscription-Issue of shares at par ,premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

**UNIT - II**

**REDEMPTION OF PREFERENCE SHARES**

Introduction - Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

**UNIT- III**

**ACQUISITION OF BUSINESS**

Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened- Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

**UNIT - IV**

**PROFITS PRIOR TO INCORPORATION**

Introduction - Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

**UNIT - V**

**FINAL ACCOUNTS OF COMPANIES**

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

**TEXTBOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | R.L.Gupta and M.Radhaswamy | Advanced Accountancy (Volume I) | Sultan Chand & Sons-New Delhi. |
| 2. | Shukla MC, Grewal TS & Gupta SC | Advanced Accounts, Vol. II, | S. Chand & Company Ltd, New Delhi |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | S.P.Jain and K.L.Narang, | Corporate Accounting (Volume I) | Kalyani Publishers-Ludhiana. |
| 2. | T.S.ReddyandA.Murthy | Corporate Accounting (Volume I) | Margham Publications-Chennai. |
| 3. | S.P.Iyengar | Advanced Accountancy (Volume I), | Sultan Chand & Sons-New Delhi. |
| 4. | Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan | Corporate Accounting | (Printers and Publishers) Pvt. Ltd.,-Chennai. |

**E-Material**

[1.www.universityofcalicut.info › syl › bcomiiisem197](http://www.universityofcalicut.info/syl/BComIIISem197.pdf)

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Understand the basic concepts relating to issue of shares and make accounting entries. |
| **Unit - II** | After studied unit-2, the student will be able to | Make accounting entries for and redemption of preference shares. |
| **Unit - III** | After studied unit-3, the student will be able to | Be acquainted with accounting treatment for acquisition of business. |
| **Unit - IV** | After studied unit-4, the student will be able to | Understand the accounting procedures related to Profits Prior to  Incorporation |
| **Unit - V** | After studied unit-5, the student will be able to | Prepare Company Final Accounts & Company Balance Sheet. |

**CORE PAPER - 6**

**LEGAL ASPECTS OF BUSINESS**

**Objectives**

1. To make the students to gain the Basic Knowledge in Business Law.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be if for his business or profession.

**UNIT -I**

**INDIAN CONTRACT ACT 1872(INTRODUCTION AND ESSENTIAL ELEMENTS)**  Law - Meaning - Objectives - Need for the Knowledge of Law. Law of Contract - Contract- Definition - Agreement and its Enforceability - Consensus Ad Idem - Essential Elements of a Valid Contract - Classification of Contracts.Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation.

**UNIT -II**

**INDIAN CONTRACT ACT 1872(OTHER ESSENTIAL ELEMENTS)**

Consideration - Definition - Meaning - Legal Rules as to Consideration - Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor - Minor’s Liability for Necessaries Free Consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Agreements Opposed to Public Policy.

**UNIT -III**

**INDIAN CONTRACT ACT 1872 (SPECIAL CONTRACTS)**

Contingent Conttract-Modes of Discharge of Contract -Remedies for Breach of Contract - Quasi ContractSpecial Contracts: Bailment and Pledge - Indemnity and Guarantee-

**UNIT -IV**

**SALE OF GOODS ACT 1930**

Goods-Classification of Goods-Contract of Sale-Sales and Agreement to Sell-Conditions and Warranties -Performance of Contract of Sale-Doctrine of Caveat Emptor” - Rights of Unpaid Seller.

**UNIT -V**

**CONSUMER PROTECTION ACT, 1986**

Introduction- Objectives of the Act-Definitions-Deficiency in services-Role of Central and State Consumer Protection Council - Consumer Disputes Redressal Agencies: District Forum, State Commission and National Commission: Jurisdiction - Composition - Appeal.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | N.D.kapoor | Business Law | Sultan Chand, New Delhi. |
| 2. | R.S.N. Pillai and Bagavathi | Business Law | Chand & co, New Delhi. |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | P.C. Tulsian | Business Law | Tata McGraw Hill, New Delhi. |
| 2. | P. Saravanavel& S. Sumathi | Legal Aspects of Business | Himalaya publication, New Delhi. |
| 3. | M.R. Sreenivasan | Business Law | Margham publication, Chennai. |
| 4. | AkhilashwarePathek | Legal Aspects of Business | Tata MCGraw Hill, , New Delhi. |
| 5. | M.C. Kuchal | Business Law | Vikas Publication, , New Delhi. |

**E-Material**

1. https://www.icai.org/post.html?post\_id=13821 - e material

2.https://www.dphu.org/uploads/attachements/books/books\_3498\_0.pdf- e material

3 .https://www.youtube.com/watch?v=8zaTVt0Qf9c- Indian Contract Act, 1872 by CA ShivangiAgrawal- e content

4. https://www.youtube.com/watch?v=HIuiDzdIInM-sale of goods act 1930 full lecture

**Course Out Comes:**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Know the framework of Indian Contract Act 1872. |
| **Unit - II** | After studied unit-2, the student will be able to | Understand the other essential elements of Indian Contract 1872. |
| **Unit - III** | After studied unit-3, the student will be able to | Aware the provisions of Special Contracts and Modes of Discharge. |
| **Unit - IV** | After studied unit-4, the student will be able to | Acquire Knowledge of Sale of Goods Act 1930. |
| **Unit - V** | After studied unit-5, the student will be able to | Consciousness on Consumer Protection Act 1986 . |

**CORE PAPER - 7**

**BUSINESS CORRESPONDENCE**

**Course Objectives**

1. To acquire knowledge about basic concepts of business Correspondence  
2. To quire knowledge about business communication.  
3. To understand structure and layout business letter  
4. To acquire the knowledge of types of business letter  
5. To gain knowledge about the Letters of Application with CV, Resume.  
 6. To enable the business report and its types

**UNIT-I**

**INTRODUCTION**

Features of business communication ­- Importance of effective communication in business - classification of communication - characteristics and Guidelines of effective business communication.

**UNIT-II**

**BUSINESS LETTERS-(LAY OUT)**

Preparation of business letters - Basic principles in drafting - Appearance, structure and layout - letter style

**UNIT-III**

**TYPES OF BUSINESS LETTERS**

Various Types of Business Letters - Letters of Enquiry - Offers, Quotations, orders, and complaints

**UNIT-IV**

**Letters of Application**

Letters of application - Essential Qualities - Letters of Application with CV, Resume - Application in response to an advertisement.

**UNIT-V**

**BUSINESS REPORT**

Business Reports - Importance - Characteristics - Types - Reports by individuals and committees

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Ramesh and Pattanchetti.R | Business Communication | Chand&Co |
| 2. | Rajendra Pal and J.S.Korlahall | Essentials of Business communication |  |
| 3. | Dr.K.Sundar and Dr.A.Kumara raj | Business Communication | Vijay Nicoles Imprints Pvt., Ltd., |
| 4. | Herta Murphy | Effective business Communication | McGraw Hill Education |
| 5. | MadhukantJha | Business Communication | Gyan books. |

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | The student will be able to understand the basic concepts of business correspondence. |
| **Unit - II** | After studied unit-2, the student will be able to | The students will be able to prepare the business letter and letter style. |
| **Unit - III** | After studied unit-3, the student will be able to | The students will be able to know the different types of business letter’s, offers, orders and complaints. |
| **Unit - IV** | After studied unit-4, the student will be able to | The students will able to acquire the knowledge of preparing letters of application with cv, resume etc. |
| **Unit - V** | After studied unit-5, the student will be able to | The students will be able to understand the types and characteristics of business report. |

**CORE PAPER - 8**

**BUSINESS STATISTICS AND OPERATIONAL RESEARCH**

**Course Objectives**

1. To develop skills in analysis and interpretation of data.

2. How to measures Central Tendency and their application in business.

3. To measure the degree and direction of relationship between the variables inbusiness.

1. Index Numbers and Time series are the most important widely used statistical device, students get familiarize
2. To solve challenging problems by using appropriate statistical tools.

**UNIT-I**

Statistics -Definitions -Scope and Limitations -Collection of Data -Primary and Secondary Data -Questionnaire -Classification and Tabulation -Diagrammatic and graphical representation of data- Measures of Central tendency -Mean -Median -Mode -Combined Mean.

**UNIT-II**

Measures of Dispersion -Range -Quartile deviation -Mean Deviation -Standard Deviation -Coefficient of Variation-Lorenz Curve - Measures of Skewness -Karl Pearson’s and Bowlay’s Coefficient of Skewness- Kurtosis -Characteristics of Kurtosis -Measures -Calculation.

**UNIT-III**

Correlation -Definition - Karl Pearson’s Coefficient of Correlation - Rank Correlation - Regression Analysis - Simple regression- Regression equations.

**UNIT-IV**

Index Number -Definition -Uses -Weighted Index -Laspeyre’sPaasche, DorbishBowley’s -Marshall Edge worth, Fisher Ideal Index -Time and Factor Reversal Test -Cost of Living Index - Time Series -Definition and Uses -Components -Semi Average, Moving Average -Method of Least Square -Seasonal Variation -Simple Average Method.

**UNIT-V**

Linear programming- Formation of LPP- Graphical method - Simplex method- Maximization Function- Minimization Function (Simple Problems only)- Transportation problems- North West Corner Method - Least Cost Method- Vogel’s Approximation Method - Assignment problem- Balanced Hungarian Assignment Method.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Dr. S.P. Gupta | Business Statistics & Operation Research | Sultan Chand. |
| 2. | PA. Navanitham | Business Statistics & Operation Research | Jai Publications, Trichy. |
| 3. | S.P. Rajagopalan& R. Sattanathan | Business Statistics & Operation Research 3rd Edition | Vijay Nicole Publications, Chennai. |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Dr. S.P. Gupta | Statistical Methods | Sultan Chand. |
| 2. | R.S.N. Pillai&Bhagavathi | Statistics. |  |
| 3. | J.K. Sharma | Business Statistics | Pearson Education. |
| 4. | B. Agarwal | Basic Statistics | Wiley Eastern. |

**E MATERIALS**

[**www.southaampton.ac.uk**](http://www.southaampton.ac.uk)

[**www.quora.com**](http://www.quora.com)

[**www.pondiuni.edu.in**](http://www.pondiuni.edu.in)

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Acquired skills in analysis and interpretation of data. |
| **Unit - II** | After studied unit-2, the student will be able to | Gained knowledge on measures of Central Tendency and theirapplication in business |
| **Unit - III** | After studied unit-3, the student will be able to | Learned about Correlation and Regression |
| **Unit - IV** | After studied unit-4, the student will be able to | Get familiarized aboutIndex Numbers and Time series |
| **Unit - V** | After studied unit-5, the student will be able to | Solved challenging problems by using appropriate statistical tools. |

**ALLIED - 2**

**PAPER - 3**

**BUSINESS ECONOMICS – I**

**Course Objectives**

1. The main objective of this paper is to apply in business decision making, demand, utility, demand forecasting and production.

2. The students understand the role and responsibilities of Business.

3. Understands Utility concept.

4. The students acquires the knowledge of the Demand forecasting and methods of Forecasting.

5. Gains knowledge of production function and returns to scale.

**UNIT: I Introduction**

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

**UNIT: II Demand Analysis**

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

**UNIT: III Utility Analysis**

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve analysis.

**UNIT: IV Demand Forecasting**

Demand Forecasting – Meaning – Objectives – Purpose – Steps involved in Demand Forecasting - Types of Demand Forecasting.

**UNIT: V Production**

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

**Text Books**

**Unit-I:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Unit-II:** S. Sankaran, Business Economics, Margham Publications, Chennai.

**Unit-III:** S. Sankaran, Business Economics, Margham Publications, Chennai.

**Unit-IV:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Unit-V:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Reference Books:**

1. K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi.
2. H.L. Ahuja,Business Economics, S.Chand, New Delhi.
3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
4. Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.
5. H.L.Ahuja, Managerial Economics,S Chand and Co ltd,NewDelhi.Sankaran,. S, Managerial Economics, Margham Publication.

**E - Resources**

1. [www.tutorialspoint.com/managerial\_economics/...](https://www.tutorialspoint.com/managerial_economics/managerial_economics_overview.htm)
2. [www.yourarticlelibrary.com/managerial-economics/...](http://www.yourarticlelibrary.com/managerial-economics/managerial-economics-meaning-scope-techniques-other-details/24730)
3. [economicsconcepts.com/managerial\_economics.htm](http://economicsconcepts.com/managerial_economics.htm)
4. [www.tutorialspoint.com/managerial\_economics/...](http://www.tutorialspoint.com/managerial_economics/...)
5. [www.economicsdiscussion.net/managerial-economics/notes...](http://www.economicsdiscussion.net/managerial-economics/notes-on-managerial-economics/19271)
6. [www.simplynotes.in/managerial-economics/characteristics...](http://www.simplynotes.in/managerial-economics/characteristics-managerial-economics/)
7. [www.managerial-economics-club.com/managerial...](https://www.managerial-economics-club.com/managerial-economics.html)
8. [www.ebookphp.com/managerial-economics-epub-pdf](https://www.ebookphp.com/managerial-economics-epub-pdf/)
9. [www.simplynotes.in/importance-managerial-economics](http://www.simplynotes.in/importance-managerial-economics/)
10. [www.scholarpol.com/nature-and-scope-of-managerial-economics](http://www.scholarpol.com/nature-and-scope-of-managerial-economics/)

**Course Out Comes**

1. After studied unit-1, the student will be able to understand the concept of Business Economics, Objectives and scope.

2. After studied unit-2, the student will be able to gain knowledge of the demand and elasticity of demand.

3. After studied unit-3, the student will be able to gain knowledge on Utility concept .

4. After studied unit-4, the student will be able to acquire Knowledge of Demand forecasting and Demand Forecasting methods.

5. After studied unit-5, the student will be able to gain knowledge of Production Function and Returns to scale

**SKILL BASED SUBJECT**

**PAPER -1**

**COMPUTER APPLICATION IN BUSINESS**

**Course Objectives**

1.Indentify computer concepts terminology and concepts, basic operating system functionality and terminology

2.To apply basics and advanced formatting techniques, skills to produce word processing documents

3.Demonstrate basic skills involving working with MS excel sheet functions, create formulas, charts and graphs, manipulate data and generate reports

4.Develop a database; create and format tables, queries and reports; enter and modify table data.

5.Develop and deliver business presentations using presentation

**UNIT -I**

Introduction to computer- characteristics of computer- history of computer- computer generation -hardware - software- system software and application software.

**UNIT - II**

MS - word processing: starting MS word- ms word environment - working with word documents.

**UNIT - III**

Ms excel -ms excel sheet-ms excel environment - working with excel workbook - worksheet- formulas and functions - inserting charts - printing in excel - free worksheet(ms excel)- ms power point -  starting ms power point -ms power point environment- working with power point - working with different views - designing ,  presentation &  printing in power point.

**UNIT - IV**

Programming under a DBMS environment - the concept of the data base management system; data field, records, and files, sorting and indexing data; searching records. Designing queries, and reports; linking of data files ; understanding programming environment in DMBS ; developing menu drive applications in query languages(MS- Access).

**UNIT - V**

Electronic commerce - types -advantages and disadvantages - electronic data interchange (EDI) working of EDI- EDI benefits & limitation - future of EDI - FEDI- smart card - smart card application.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Anathishehasaayee | Computer Application in Business and Management | Margam Publication. |
| 2. | leon& Leon | Computer Applications in Business | VjayNicholes imprint pvt.ltd- Chennai. |

**REFERENCE BOOKS:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | R.K.Taxali, | Pc Software for Windows Made Simple | Tata Mcgraw Hill publications - India 2010 |
| 2. | Hebert Schildt | Windows 2000 Programming from the ground up | Tata McGraw Edition 2000 |
| 3. |  | ComadexComputer Course Kit, Training Kit For Windows 98/me , word , excel, access 2000 and internet dream tech press. |  |

**E- MATERIALS**

[**www.ggu.ac.in**](http://www.ggu.ac.in)

[**www.ddegjust.ac.in**](http://www.ddegjust.ac.in)

[**www.scribd.com**](http://www.scribd.com)

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Gainedbasic knowledge about computer concept and terminology |
| **Unit - II** | After studied unit-2, the student will be able to | Acquired skills to produce word processing documents |
| **Unit - III** | After studied unit-3, the student will be able to | Demonstrated basic skills involving MS excel sheet |
| **Unit - IV** | After studied unit-4, the student will be able to | Acquired skills on data base |
| **Unit - V** | After studied unit-5, the student will be able to | Enhanced knowledge on business presentation by using presentation software. |

**NON-MAJOR ELECTIVE**

**PAPER -1**

**Course Objective**

1. To enable the students of gain basic knowledge of Trade,Commerce and Industry.

**UNIT - I**

Business - Commerce -Industry- Trade - Profession - Meaning-Scope - Importance-Kinds-Economic Basis of Commerce.

**UNIT - II**

Forms of Business organization - Sole Trade- Partnership Firm-Features-Merits-Demerits - Co-Operative Societies -Features-Types-Advantages.

**UNIT - III**

Joint stock Company-Features-Memorandum and Articles-Contents-Prospectus.

**UNIT - IV**

Stock Exchange - Function - Types - Regulation of Stock Exchanges in India.

**UNIT-V**

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

**Note:** Questions in Sec. A, B & C - 100 % Theory.

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.no** | **Authors** | **Title** | **Publishers** |
| 1 | Ghosh and Bhushan | General Commercial Knowledge | Sultan Chand & Sons, New Delhi. |
| 2. | R.N. Gupta | Business organization & Management | S. Chand & Co. New Delhi. |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
| 1. | P.N.Reddy&S.S.Gulshan | Commerce - Principles & Practice | S. Chand & Co. New Delhi. |
| 2. | C.D.Balaji&Dr.G.Prasad | Business organization | Margham Publications, Chennai. |

**Reference journals:**

1. Arabian Journal of Business and Management Review,
2. International Public Management Journal,
3. International Small Business Journal,
4. Journal of Business and Psychology,
5. journal of International Management,

**E-Materials:** [1. E-book Business organization by H. E Morgan](http://www.ebooksread.com/authors-eng/h-e-morgan/business-organisation-hci.shtml)

### [Business Organisation - sbpd publication](http://www.sahityabhawan.com/index.php?route=product/product&product_id=259)

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To gain knowledge about Commerce, Trade, Industry. |
| **Unit - II** | After studied unit-2, the student will be able to | To learn about Forms of Business organization. |
| **Unit - III** | After studied unit-3, the student will be able to | To acquire knowledge about Company. |
| **Unit - IV** | After studied unit-4, the student will be able to | To know about Stock Exchange |
| **Unit - V** | After studied unit-5, the student will be able to | To impart effective knowledge about Trade association and Chamber of commerce |

**SEMESTER IV**

**CORE PAPER - 9**

**CORPORATE ACCOUNTING -II**

**Objectives:**

1. To enable the students to acquire knowledge in valuation of shares and goodwill.
2. To enable the students to understand the Liquidation, accounting procedure and various business combinations.

**UNIT - I**

**VALUATION OF GOODWILL AND SHARES**

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

**UNIT- II**

**ALTERATION OF SHARE CAPITAL AND INTERNAL RECONSTRUCTION**

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

**UNIT- III**

**AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION**

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee**-**Absorption-Meaning- Accounting treatment-External Reconstruction- -Meaning-Accounting treatment (Intercompany holding excluded).

**UNIT - IV**

**HOLDING COMPANIES**

Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-- Elimination Of Common Transactions -Unrealised profit - Revaluation of Assets and Liabilities - Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).

**UNIT - V**

**BANKING COMPANY ACCOUNTS**

Accounts of Banking Companies - Rebate on bill discounted-Non - Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form ‘B’ of Schedule III) and Balance Sheet (Form ‘A’ of Schedule III).

**TEXTBOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | R.L.Gupta and M.Radhaswamy | Advanced Accountancy | Sultan Chand & Sons-New Delhi. |
| 2. | Shukla MC, Grewal TS & Gupta SC | Advanced Accounts, Vol. II | S. Chand & Company Ltd, New Delhi |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | S.P.Jain and K.L.Narang | Corporate Accounting (Volume II) | Kalyani Publishers-Ludhiana. |
| 2. | T.S.ReddyandA.Murthy | Corporate Accounting (Volume II) | Margham Publications-Chennai. |
| 3. | S.P.Iyengar | Advanced Accountancy (Volume I), | Sultan Chand & Sons-New Delhi. |
| 4. | Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan | Corporate Accounting | (Printers and Publishers) Pvt. Ltd.,-Chennai. |

**E-Material**

[1.www.universityofcalicut.info › syl › bcomiiisem197](http://www.universityofcalicut.info/syl/BComIIISem197.pdf)

**Course OutComes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Impart the knowledge of valuing shares and goodwill of the company. |
| **Unit - II** | After studied unit-2, the student will be able to | Understand the accounting procedures related to Alteration of share capitaland Internal Reconstruction. |
| **Unit - III** | After studied unit-3, the student will be able to | Be acquainted with accounting procedures for Mergers and acquisitions. |
| **Unit - IV** | After studied unit-4, the student will be able to | Prepare consolidated financial statements of Holding company and itssubsidiary companies. |
| **Unit - V** | After studied unit-5, the student will be able to | Know the accounting procedures related to preparation of bank accounts. |

**CORE PAPER - 10**

**BUSINESS MANAGEMENT**

**Objectives:**

1. To familiarize the students with the concepts and principles of management.
2. To provide opportunities to apply the general functions of management in day.

**UNIT - I**

**INTRODUCTION TO MANAGEMENT**

Meaning, Definition,Importance,Nature,Management and administration, Functions of Management. Levels of management, roles of manager, Management as a Science or Art, Contribution to management by F.W.Taylor, Henry Fayol, Elton Mayo, Peter F. Drucker and C. K. Prahalad.

**UNIT- II**

**PLANNING**

Planning - Meaning, Definition, importance, process, types, methods (Objectives- Policies- Procedures - Strategies &Programmes). Obstacles to effective planning.Decision making - Steps, Types, Decision Tree.

**UNIT -III**

**ORGANISING AND STAFFING**

Organization - Importance - Principles of Organisation. Delegation & Decentralization -Departmentation - Span of Management. Organizational structure: line & staff and functional - organizational charts and manual-making organizing effective-Staffing-recruitment -selection-Training, promotion and appraisal.

**UNIT- IV**

**DIRECTING AND MOTIVATING**

Function of directing - Motivation - Theories of motivation (Maslow, Herzberg and Vroom's theories) Motivation techniques. Communication - Function - Process - Barriers to effective communication. Leadership-Definition-Theories and approach to leadership-styles of leadership-Types

**UNIT - V**

**CO-ORDINATION AND CONTROL**

Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional)-Use of Computers in managing information - Concepts of keizen- six sigma.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | C. B Gupta | Business Management | Sultan Chand & Sons, New Delhi. |
| 2. | Dinkarpagare | Principles of management, | Sultan Chand and sons, New Delhi. |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Koontz, O'Donnell, Weirich | Essentials of Management | Tata McGraw Hill Publishing Company Ltd., New Delhi. |
| 2. | Sherlekar&Sherlekar | Principles of Business Management | Himalaya Publishing House, New Delhi. |
| 3. | L.M.Prasad | Principles and Practices of Management | Sultan Chand and sons, New Delhi. |

**Course OutComes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Knowledge pertaining to Fundamentals of management |
| **Unit - II** | After studied unit-2, the student will be able to | Knowledge pertaining to develop planning |
| **Unit - III** | After studied unit-3, the student will be able to | Understand organising and staffing |
| **Unit - IV** | After studied unit-4, the student will be able to | Knowledge pertaining to motivation structures. |
| **Unit - V** | After studied unit-5, the student will be able to | Advanced Programming techniques using control and coordination |

**CORE PAPER - 11**

**COMPANY LAW**

**Course Objective**

1. To enlighten the students on the Provisions governing the Company Law.
2. To make the students aware on the recent amendments to Companies Act.

**UNIT-I**

Introduction - Meaning and Definition of a Company - Characteristics of a Company - Advantages - Limitations - Types of Companies - Distinction between a Private Ltd. Company and a Public Ltd. Company.

**UNIT-II**

Formation of a Company - Memorandum of Association - Meaning - Contents - Purpose - Articles of Association - Meaning - Contents - Distinction between Memorandum and Articles.

**UNIT-III**

Prospectus - Meaning - Requirements of a Prospectus - Objects of Issuing a Prospectus - Contents - Civil and Criminal Liability for mis-statement of prospectus -Statement in Lieu of Prospectus.

**UNIT-IV**

Members of a Company - Meaning and Definition - Who can become a Member?- Rights of the Members - Liabilities of the Members - Termination of Membership.

**UNIT-V**

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

**Note:** Questions in Sec. A, B & C - 100 % Theory.

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.no** | **Authors** | **Title** | **Publishers** |
| 1 | N.D.Kapoor | Company Law | Sultan & Chand, New Delhi. |
| 2. | P.P.S.Gogna | Company Law | S. Chand, New Delhi |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
| 1. | Dr.N. Premavathy | Company Law | Sri Vishnu Publications, Chennai |
| 2. | Gaffoor and Thothadri | Company Law, 2nd Edition | Vijay Nicholes Imprint Pvt. Ltd., Chennai. |
| 3. | Kathiresan and Radha | Company law | Prasanna Publishers, Chennai. |

**Related Journals:**

1. [Intellectual Property Rights](https://www.omicsonline.org/submitmanuscript-civil-legal-sciences-open-access.php),
2. Political Sciences & Public Affairs,
3. Sociology and Criminology,
4. Journal of Corporate Law Studies,
5. Australian Journal of Corporate Law,
6. India Business Law Journal,
7. Corporate and Commercial Law Journals,
8. Journal of Business Law

**E-Materials:**

1. [ndkapoor company law free download](https://www.google.com/search?bih=667&biw=1366&hl=en&sxsrf=ALeKk01zYV_gnpGku44bDzs-XKKNof9HBg%3A1583323844466&lei=xJpfXrzmG4O89QOgy7bABw&q=nd%20kapoor%20company%20law%20free%20download&ved=2ahUKEwiFuo775IDoAhXQF3IKHT2PDOcQsKwBKAB6BAgBEAE)
2. [company law icsi 2019](https://www.google.com/search?bih=667&biw=1366&hl=en&sxsrf=ALeKk01zYV_gnpGku44bDzs-XKKNof9HBg%3A1583323844466&lei=xJpfXrzmG4O89QOgy7bABw&q=company%20law%20icsi%202019&ved=2ahUKEwiFuo775IDoAhXQF3IKHT2PDOcQsKwBKAF6BAgBEAI)
3. [company law pdf 2017](https://www.google.com/search?bih=667&biw=1366&hl=en&sxsrf=ALeKk01zYV_gnpGku44bDzs-XKKNof9HBg%3A1583323844466&lei=xJpfXrzmG4O89QOgy7bABw&q=company%20law%20pdf%202017&ved=2ahUKEwiFuo775IDoAhXQF3IKHT2PDOcQsKwBKAJ6BAgBEAM)
4. [general principles of company law](https://www.google.com/search?bih=667&biw=1366&hl=en&sxsrf=ALeKk01zYV_gnpGku44bDzs-XKKNof9HBg%3A1583323844466&lei=xJpfXrzmG4O89QOgy7bABw&q=general%20principles%20of%20company%20law&ved=2ahUKEwiFuo775IDoAhXQF3IKHT2PDOcQsKwBKAN6BAgBEAQ)
5. [company law lpu](https://www.google.com/search?bih=667&biw=1366&hl=en&sxsrf=ALeKk01zYV_gnpGku44bDzs-XKKNof9HBg%3A1583323844466&lei=xJpfXrzmG4O89QOgy7bABw&q=company%20law%20lpu&ved=2ahUKEwiFuo775IDoAhXQF3IKHT2PDOcQsKwBKAR6BAgBEAU)
6. [mc kuchhal corporate law](https://www.google.com/search?bih=667&biw=1366&hl=en&sxsrf=ALeKk01zYV_gnpGku44bDzs-XKKNof9HBg%3A1583323844466&lei=xJpfXrzmG4O89QOgy7bABw&q=mc%20kuchhal%20corporate%20law&ved=2ahUKEwiFuo775IDoAhXQF3IKHT2PDOcQsKwBKAV6BAgBEAY)

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To learn about Nature, Scope and Kinds of Company |
| **Unit - II** | After studied unit-2, the student will be able to | To gain effective knowledge about Formation of a Company |
| **Unit - III** | After studied unit-3, the student will be able to | To effectively impart knowledge about Prospectus of company |
| **Unit - IV** | After studied unit-4, the student will be able to | To know about Members of Company |
| **Unit -V** | After studied unit-5, the student will be able to | To learn about Directors of Company and Winding up of Company |

**CORE PAPER - 12**

**MODERN BANKING**

**Course Objectives**

1. To understand the basic Concepts banking

2. To have knowledge about Central Banking

3. Toknown the SBI

4. To acquire knowledge in development Bank.

5. To acquire the recent trend in e-banking

**UNIT- I**

**INTRODUCTION**

Brief history of banking - Unit banking - branch banking - structure of Indian financial system - Mixed banking - functions and importance of commercial banks - credit creation of commercial banks

**UNIT- II**

**CENTRAL BANKING**

Central banking (special reference to India) - functions - measures / methods of credit control - Quantitative and Qualitative credit control measures

**UNIT- III**

**STATE BANK OF INDIA**

State bank of India - Organization - functions - management - Regional Rural Banks (RRBS)

**UNIT - IV**

**DEVELOPMENT BANKING**

Development Banking - Industrial Finance Corporation of India (IFC) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development of Bank of India(IDBI)

**UNIT- V**

**E-Banking**

Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking -E-Banking transactions -Automatic Teller Machine(ATM) at home -Electronic Fund Transfer(EFT)-uses -computerization in clearing houses- Tele banking- Banking on home computers -Electronic Money Transfer -uses of EMT.

**Text Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Dr.S.Gurusamy | Banking Theory Law and Practice | Vijay Nicole Imprints Pvts Ltd., |
| 2. | Dr.V.Balu | Banking and Financial System, | Sri Venkateswara Publications, |
| 3. | B.Santhanam | Banking and Financial System | Sri Margham Publications. |
| 4. | K.P.M.Sundaram and E.N.Sundaram | Modern Banking | Sultan Chand and Sons. |
| 5. | Dr.Gupta | Banking Law and Practice in India | SahityaBhawan Publication. |

**Reference Items:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | O.P.Agarwal, | Modern Banking | Himalaya Publishing house |
| 2. | K.C.Shekher | Banking Theory and Practice, | Vikas Publishing. |
| 3. | A.Gajendran | Banking Law and practice | Vrinda Publications (P) Ltd |
| 4. | D.Muraleedharan | Modern Banking Theory and Practice, | Prentice hall India Learning Private Limited. |
| 5. | S.Natarajan and R.Parameswaran | Indian Banking | S.Chand. |

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | The students will be able to acquire the knowledge of different types of banking. |
| **Unit - II** | After studied unit-2, the student will be able to | The students will be able to know the measures and methods of credit control in central bank. |
| **Unit - III** | After studied unit-3, the student will be able to | The students will be able to understand the concept of SBI. |
| **Unit - IV** | After studied unit-4, the student will be able to | The students will be able to study the different types of development banking in India. |
| **Unit - V** | After studied unit-5, the student will be able to | The students will be able to acquire the new concepts of E-Banking. |

**ALLIED - 2**

**PAPER - 4**

**BUSINESS ECONOMICS - II**

**Course Objectives**

1. The main objective of this paper is to apply in business Cost and Revenue analysis.

2. The students understand the pricing of perfect competition, monopoly and monopolistic competition.

3. Understands Distribution and Theories of Distribution.

4. The students acquires the knowledge of the capital budgeting.

5. Gains knowledge on the decision making under certainty and uncertainty.

**UNIT: I Cost and Revenue Analysis**

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

**UNIT: II Market Structure and Pricing**

Market structure and pricing - Pricing under perfect computation – Assumptions of perfect competition - Pricing under monopoly – Assumptions of monopoly - Pricing under monopolistic competition – Assumption of monopolistic competition.

**UNIT: III Distribution**

Distribution – Meaning – Marginal Productivity theory of Distribution – Modern theory of Distribution - Theories of profits.

**UNIT- IV – Capital Budgeting**

Capital Budgeting: Need for Capital Budgeting- Forms of Capital Budgeting- Nature of Capital Budgeting Problem.

**UNIT- V – Decision Making**

Decision Making: Risk and Uncertainty- Elements of Decision Theory- Classification of Managerial Decision Problem- Decision Taking Under Certainty and Uncertainty.

**Text Books**

**Unit-I:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Unit-II:** S. Sankaran, Business Economics, Margham Publications, Chennai.

**Unit-III:** S. Sankaran, Business Economics, Margham Publications, Chennai.

**Unit-IV:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Unit-V:** S. Sankaran, Business Economics, Margham Publications, Chennai

**Reference Books:**

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

2. H.L. Ahuja,Business Economics, S.Chand, New Delhi.

3. Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.

4. Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.

**E - Resources**

1. [www.tutorialspoint.com/managerial\_economics/...](https://www.tutorialspoint.com/managerial_economics/managerial_economics_overview.htm)
2. [www.yourarticlelibrary.com/managerial-economics/...](http://www.yourarticlelibrary.com/managerial-economics/managerial-economics-meaning-scope-techniques-other-details/24730)
3. [economicsconcepts.com/managerial\_economics.htm](http://economicsconcepts.com/managerial_economics.htm)
4. [www.tutorialspoint.com/managerial\_economics/...](http://www.tutorialspoint.com/managerial_economics/...)
5. [www.economicsdiscussion.net/managerial-economics/notes...](http://www.economicsdiscussion.net/managerial-economics/notes-on-managerial-economics/19271)
6. [www.simplynotes.in/managerial-economics/characteristics...](http://www.simplynotes.in/managerial-economics/characteristics-managerial-economics/)
7. [www.managerial-economics-club.com/managerial...](https://www.managerial-economics-club.com/managerial-economics.html)
8. [www.ebookphp.com/managerial-economics-epub-pdf](https://www.ebookphp.com/managerial-economics-epub-pdf/)
9. [www.simplynotes.in/importance-managerial-economics](http://www.simplynotes.in/importance-managerial-economics/)
10. [www.scholarpol.com/nature-and-scope-of-managerial-economics](http://www.scholarpol.com/nature-and-scope-of-managerial-economics/)

**Course Out Comes**

1. After studied unit-1, the student will be able to understand the Cost and Revenue analysis in Business.

2. After studied unit-2, the student will be able to gain knowledge of the pricing of perfect competition, monopoly and monopolistic competition.

3. After studied unit-3, the student will be able to gain knowledge of Theories of Distribution.

4. After studied unit-4, the student will be able to acquire Knowledge on the capital budgeting.

5. After studied unit-5, the student will be able to gain knowledge decision making under certainty and uncertainty

**SKILL BASED SUBJECT**

**PAPER - 2**

**E-COMMERCE**

Objectives:

* To impart the students with knowledge of web technology and their role in doing business.
* To help the students to Gain an understanding of the legal frame work of E-commerce.

**UNIT- I**

**E-COMMERCE - INTRODUCTION**

Introduction to E-Commerce - E-Trade - E-Business -E-Market -Advantages and Disadvantages of E-Commerce - E-Business Models - Introduction to Mobile Commerce.

**UNIT- II**

**E-MARKETING**

E- Marketing -Meaning - Channels- E-Marketing Mix - Web Salesmanship - online shopping avenues- Advertising on Network.

**UNIT - III**

**E-PAYMENT SYSTEM**

E-Payment System- Types- Business Issues and Economic implications - Components of an effective E-Payment System.

**UNIT- IV**

**ELECTRONIC DATA INTERCHANGE**

EDI - Definition - Objectives- Standards -Applicability - Approving authority- Cross Index and related documents.

**UNIT- V**

**LEGAL FRAMEWORK**

Legal Framework for E-Commerce - Net Threats - Cyber Laws - Aims and Salient Features of Cyber Laws in India- Cyber Crimes.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | L.T.Joseph | E-Commerce A managerial perspective | Printice Hall Publications, 2004. |
| 2. | Addison Wesley | Frontiers of E-Commerce | Pearson Publications, 2004. |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | David Whitley | E-Commerce Strategy, Technology and Application | Tata McGraw Hill Publications, 2004. |
| 2. | Dennis P.Curtin | E-Commerce Principles and Introduction Technology | Tata McGraw Hill Publication, 2004 |
| 3. | Greenstein, Feinman | E-Commerce | Tata McGraw Hill Publications, 2001 |

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit- I** | After studied unit-1, the student will be able to | To understand the knowledge of E-Commerce. |
| **Unit - II** | After studied unit-2, the student will be able to | Gaining knowledge on E-Marketing. |
| **Unit - III** | After studied unit-3, the student will be able to | Know the E-Payment systems. |
| **Unit - IV** | After studied unit-4, the student will be able to | Knowledge on Electronic Data Interchanges (EDI) |
| **Unit - V** | After studied unit-5, the student will be able to | Conceive an idea of legal framework for E-Commerce. |

**NON-MAJOR ELECTIVE**

**PAPER - 2**

**ADVERTISING AND SALESMANSHIP**

**Course Objectives**

1. To understand the concept of advertising
2. To enable the students to have practical knowledge about advertising agencies
3. To familiarize about recent trends in advertising
4. To have knowledge on fundamental concept of salesmanship
5. To understand the duties and responsibilities of salesmanship

**UNIT-I**

Definition of Advertising- Origin and Development of Advertising -Objectives -Nature-Scope of Advertising- -Functions -Types -Benefits.

**UNIT-II**

Advertisement copy - Advertising media- Advertising Agencies.

**UNIT-III**

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

**UNIT-IV**

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

**UNIT-V**

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

**TextBooks:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | R.S.N. Pillai&Bagavathi | Modern Marketing (Principles and Practices) | S. Chand & Co. New Delhi |
| 2. | S Rajkumar, V Rajagopalan | Sales and Advertisement Management | S. Chand & Company Pvt. Ltd. |
| 3. | Sahu and Raut | Salesmanship and Sales Management | Vikas Publishing House, Chennai. |
| 4. | CL Tyagi&Arun Kumar | Sales Management | Atlantic publishers. |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Chunawalla K.C. Sethia | Advertising (Principles and Practices) | Chunawalla K.C. Sethiax |
| 2. | Dr. M.M. Varma, R. K. Agarwal | Advertising Management | Forward 300K Depot, New Delhi. |
| 3. | Mahendra Mohan | Advertising Management | Tata Mcgraw-hill Publishing Company Limited,NewDelhi,India. |
| 4. | G.R. Basotia N. K Sharama | Advertising Marketing and Sales Management | Mangal Deep Jaipur. |
| 5. | Dr. K. Sundar | Essentials of Marketing | Vijay Nicholes Imprint Pvt. Ltd., Chennai. |

**E- MATERIALS**

[**www.slideshare.net**](http://www.slideshare.net)

[**www.himpub.com**](http://www.himpub.com)

[**www.ves.ac.in**](http://www.ves.ac.in)

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Impart knowledge on advertising |
| **Unit - II** | After studied unit-2, the student will be able to | Get familiarized about advertising agencies |
| **Unit - III** | After studied unit-3, the student will be able to | Get familiarized about recent trends in advertising |
| **Unit - IV** | After studied unit-4, the student will be able to | Acquired knowledge on fundamental concept of salesmanship |
| **Unit - V** | After studied unit-5, the student will be able to | Impart knowledge on duties & responsibilities of salesmanship |

**SEMESTER V**

**CORE PAPER - 13**

**COST ACCOUNTING- I**

**Course Objectives**

1. To understand the basic concepts and methods of Cost Accounting.
2. To enable the students to learn the various methods of cost elements.
3. To understand the basic concepts and processes used to determine product costs.
4. To be able to interpret cost accounting statement.
5. To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.
6. To be able to solve simple cases.

**UNIT-I**

**NATURE AND SCOPE OF COST ACCOUNTING**

Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.

**UNIT-II**

**Material Purchase and Control**

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

**UNIT-III**

**Methods of pricing of Material Issues**

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

**UNIT - IV**

**Labour Cost Control**

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor’s, Merricks and Gantt’s Task - Premium Bonus System - Halsey, Rowan and Emerson’s Plans - Calculation of Earnings of Workers.

**UNIT-V**

**Overheads**

Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.

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

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.no** | **Authors** | **Title** | **Publishers** |
| 1 | S.P.Jain and Narang | Cost Accounting | Kalyani Publishers, New Delhi |
| 2. | T.S. Reddy &Hari Prasad Reddy | Cost Accounting | Margham Publications, Chennai. |
| 3. | S.P. Iyangar | Cost Accounting | Sultan Chand & Sons, New Delhi. |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
| 1. | A. Murthy and S. Gurusamy, | Cost Accounting | Vijay Nicole Imprints Private Ltd., Chennai. |
| 2. | Tulsian | Cost Accounting | Tata McGraw Hills. |
| 3. | S.N.Maheswari | Principles of Cost Accounting | Sultan Chand & sons, New Delhi |

**Reference Journal**

1. Business and Economics Journal,
2. Global Economics,
3. Accounting & Marketing,
4. Accounting Research Journal,
5. Asian Review of Accounting,
6. Asia-Pacific Journal of Accounting and Economics,
7. Journal of Accounting and Organizational Change,
8. Journal of Contemporary Accounting and Economics

**E- Materials**

1. [www.icwai.org](http://www.icwai.org)
2. [www.nasbaregistry.org](https://www.nasbaregistry.org/).

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit- I** | After studied unit-1, the student will be able to | To taught the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders. |
| **Unit- II** | After studied unit-2, the student will be able to | To learn the preparation of Material Purchase and Control. |
| **Unit - III** | After studied unit-3, the student will be able to | To impart knowledge about Methods of pricing of Material Issues. |
| **Unit- IV** | After studied unit-4, the student will be able to | To study about preparation of Labour Cost Control. |
| **Unit-V** | After studied unit-5, the student will be able to | To gain knowledge about Distribution of Overheads. |

**CORE PAPER - 14**

**PRACTICAL AUDITING**

**Course Objectives**

1. Understand meaning, types of audit, and difference between    auditing and book keeping.

2. Know the meaning of internal control, internal check and audit.

3. Identify different types of vouchers.

4. Understand qualification, Duties, Rights, and different types of auditors.

5. Identify Meaning, Features & Qualifications of Cost and Management auditor and audit reports.

**UNIT-I**

**INTRODUCTION**

Meaning and Definition of Auditing - Nature and Scope of Auditing - Accountancy and auditing, Auditing and Investigation - Objectives of auditing - Limitations of audit - Advantages of audit - classification of audit.

**UNIT-II**

**AUDIT PROGRAMME AND INTERNAL CONTROL**

Meaning and definition of audit program - Advantage and disadvantage - audit file, audit note book, audit working papers - purposes and importance of working papers - Internal check - meaning , objectives of Internal check - features of good Internal check system - Internal Control - meaning, objectives and features of good Internal control .

**UNIT-III**

**VOUCHING**

Vouching - meaning of vouching - Importance - objects - Vouching of cash transactions - Verification of assets and liabilities - meaning of verification - objectives - Distinction between vouching and verification - distinction between Valuation and Verification.

**UNIT-IV**

**COMPANY AUDITORS**

Company auditors - Qualification and Disqualification of an auditor - Appointment and Removal of an auditor - Powers and Duties of auditors - Liabilities of an auditor

**UNIT-V**

**AUDITOR’S REPORT**

Auditor’s Report - Importance of auditor’s report - contents of audit report - Kinds of reports.

**Text Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | B.N. Tandon | A hand book of practical Auditing. | S.Chand |
| 2. | T.R.Sharma | Auditing | SahityaBhavan, Agra. |
| 3. | B.N.TandonSudharsanam, Sundharababu | Practical Auditing | S.Chand,. |
| 4. | Dr.K.Sundar and K.Parri | Practical Auditing | Vijay Nicole Imprints Pvt., Ltd., |
| 5. | S.K.Basu | Auditing and Principles and Techniques | Pearson |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Dr.L.Natarajan | Practical Auditing | Margham Publications |
| 2. | Kamal Gupta and Ashok Arora | Fundamentals of Auditing | Tata Mc.,Graw Hill. |
| 3. | R.G.Saxena. | Auditing | Himalaya Publishing House |
| 4. | S.N.Maheshwari | Banking Theory , law and practice | Kalyani Publications. |

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | The students will be able to acquire the basic concepts of auditing. |
| **Unit - II** | After studied unit-2, the student will be able to | The students will be able to the meaning and importance of internal audit, internal check and control. |
| **Unit - III** | After studied unit-3, the student will be able to | The students will be able to understand the verification of vouchers and vouching. |
| **Unit - IV** | After studied unit-4, the student will be able to | The students will be able to study the auditors appointment, removal, qualification and disqualification. |
| **Unit - V** | After studied unit-5, the student will be able to | The students will be able to identify the auditors reports and its kinds. |

**CORE PAPER - 15**

**MANAGEMENT ACCOUNTING**

**Course Objective**

To introduce students to the various tools and techniques of management Accounting.

* To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
* Is to impart knowledge of financial statements and their analysis and interpretations.
* To emphasize on application of theoretical knowledge and help managers in decision making.
* To familiarize the students with managerial financial decisions which are taking place in organizations.
* To appreciate the importance of financial information for decision making process.

**UNIT-I**

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

**UNIT-II**

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

**UNIT-III**

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

**UNIT-IV**

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit.

**UNIT-V**

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

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

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.no** | **Authors** | **Title** | **Publishers** |
| 1 | S.N. Maheswari | Management Accounting | Sultan Chand & Sons, New Delhi. |
| 2. | T.S. Reddy &Hari Prasad Reddy | Management Accounting | Margham Publications, Chennai. |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
| 1. | A. Murthy & S. Gurusamy, | Management Accounting | Vijay Nicole Imprints Private Ltd., Chennai. |
| 2. | S.P.Gupta | Management Accounting | Sultan Chand & Sons, New Delhi. |

**Reference Journal**

1. The Chartered Accountant Monthly
2. Journal of Human Values Three time in Year
3. Indian Journal of Marketing Monthly
4. Abhigyan: Journal of Management Monthly
5. Smart Manager Quaterly
6. IUP Journal of Operation Management Quaterly
7. IUP Journal of Business Strategy Quaterly
8. IUP Journal of Management Research Quaterly
9. Prabandhan: Indian Journal of Management Monthly
10. Arthashastra: Indian Journal of Economics & Research Monthly
11. India Green File Monthly
12. Management and Change

**E- Materials**

1. [Indian institute of materials management](http://www.iimm.org/)
2. [association for healthcare resource & materials management (ahrmm)](http://www.ahrmm.org/)
3. [management accounting](https://www.google.com/search?sxsrf=ALeKk039bu7UXIcLZ22A_qzDN1MgyBnQlA:1583322828380&q=management+accounting+pdf+mba&sa=X&ved=2ahUKEwiv6f-V4YDoAhVg4nMBHQnPAy0Q1QIoAHoECAsQAQ)
4. [**material** management](https://www.google.com/search?sxsrf=ALeKk039bu7UXIcLZ22A_qzDN1MgyBnQlA:1583322828380&q=material+management&sa=X&ved=2ahUKEwiv6f-V4YDoAhVg4nMBHQnPAy0Q1QIoAXoECAsQAg)
5. [**introduction to** management accounting](https://www.google.com/search?sxsrf=ALeKk039bu7UXIcLZ22A_qzDN1MgyBnQlA:1583322828380&q=introduction+to+management+accounting+pdf&sa=X&ved=2ahUKEwiv6f-V4YDoAhVg4nMBHQnPAy0Q1QIoAnoECAsQAw)
6. [**functions of material** management](https://www.google.com/search?sxsrf=ALeKk039bu7UXIcLZ22A_qzDN1MgyBnQlA:1583322828380&q=functions+of+material+management&sa=X&ved=2ahUKEwiv6f-V4YDoAhVg4nMBHQnPAy0Q1QIoA3oECAsQBA)
7. [**cost and** management accounting](https://www.google.com/search?sxsrf=ALeKk039bu7UXIcLZ22A_qzDN1MgyBnQlA:1583322828380&q=cost+and+management+accounting+pdf&sa=X&ved=2ahUKEwiv6f-V4YDoAhVg4nMBHQnPAy0Q1QIoBHoECAsQBQ)
8. <https://www.freebookcentre.net/business-books-download/Management-Accounting.html>

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To learn the preparation of Financial Statement Analysis. |
| **Unit - II** | After studied unit-2, the student will be able to | To gain effective knowledge about Ratio Analysis |
| **Unit - III** | After studied unit-3, the student will be able to | To impart knowledge about Fund Flow and Cash Flow Analysis. |
| **Unit - IV** | After studied unit-4, the student will be able to | To study about Marginal Costing techniques. |
| **Unit - V** | After studied unit-5, the student will be able to | To know about the preparation of Budget and Budgetary Control |

**CORE PAPER - XVI**

**INCOME TAX LAW AND PRACTICE I**

**Course Objectives**

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties
6. To ensure Price Stability

**UNIT - I**

**INTRODUCTION**

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

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

**UNIT- II**

**INCOME FROM HOUSE PROPERTY**

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

**UNIT- III**

**SALARIES**

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

**UNIT - IV**

**PROFIT AND GAINS OF BUSINESS OR PROFESSION AND DEPRECIATION**

Meaning of business and profession - deductions expressly allowed - expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes - income from business- income from profession.Meaning of depreciation - conditions for depreciation - actual cost - written down value- computation of allowable depreciation.

**UNIT- V**

**INCOME TAX AUTHORITIES**

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

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

**Text Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
|  | Gaur &Narang | Income Tax Law & Practice | Kalyani Publishers |
|  | Dr. A. Murthy | Income Tax Law & Practice | Vijay Nicole Imprints Pvt.Ltd. Chennai |
|  | Reddy,T.S. &HariprasadReddy,Y | Income Tax Theory, Law& Practice | Margham Publications, Chennai. |

**Reference Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Mehrotra | Income Tax Law & Accounts | SahithiyaBhavan Publications |
| 2. | Vinod,K.Singhania | Students Guide to Income Tax | Taxman Publications Pvt. Ltd |
| 3. | Anita Raman | Income Tax Law & Practice | McGraw Hill |

**Reference Journal**

|  |  |
| --- | --- |
| 1. | Indian Journal of Tax Law |
| 2. | Taxman.com/Journal |
| 3. | Vision Journal of Indian Taxation |
| 4. | Income Tax Reports, Company Law, Institute of India PvtLtd,Chennai |

**E- Materials**

1. GST and Income Tax Fortnightly E Magazine

2. Capital Gain Clear Tax

3. India filing.com

4. Clear Tax.in

5. Income Tax Management.com

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To understand the basic level of Income tax Act. |
| **Unit - II** | After studied unit-2, the student will be able to | To know the tax calculation on house property income |
| **Unit - III** | After studied unit-3, the student will be able to | To achieve knowledge on tax calculation of salaried people. |
| **Unit - IV** | After studied unit-4, the student will be able to | To obtain knowledge on income tax of business/ professional income. |
| **Unit -V** | After studied unit-5, the student will be able to | To understand the administrative set up of income tax department and their powers |

**INTERNAL ELECTIVE**

**(to choose one out of 3)**

**PAPER - 1**

* 1. **ENTREPRENEURIAL DEVELOPMENT**

**Objectives**

1. To make and create interest among the students to become an Entrepreneur.
2. To facilitates the students to avail the incentives and schemes available for MSMEs.

**UNIT- I**

**INTRODUCTION**

Entrepreneurship: Meaning- Nature-Importance-Theories- Entrepreneur: Meaning-Definition-Characteristics-Qualities-Types and Roles of an Entrepreneur-Entrepreneur vs.Intrapreneur-Factors Promoting an Entrepreneur - Women Entrepreneur-Problems of Women Entrepreneurs - Role of entrepreneurs in India’s Economic Development

**UNIT- II**

**ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES**

Meaning-Needs-Objectives -Course Contents and Curriculum-Phases of EDP-Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.

**UNIT- III**

**NEW VENTURE**

Meaning - Promoting New Venture -Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection.- Procedures to Start a New Venture- Project : Meaning- Types-formulation of Project report -Project Appraisal- Network Analysis.

**UNIT- IV**

**INSTITUTIONAL SUPPORT AND SUBSIDIES**

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies available to Entrepreneurs0- DIC- Industrial Estates

**UNIT- V**

**MICRO , SMALL AND MEDIUM ENTERPRISES (MSMES)**

Introduction- Classification of Enterprises- Memorandum of MSMEs-Registration of MSMEs- MUDRA Scheme, Prime Minister’s Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Dr.S.S Khanka | Entrepreneurial Development | Sultan chand company Ltd. |
| 2. | AbhaJaiswal | Micro Small & Medium Enterprises Development Act, (Law, Policies & Incentives), | Bharat Law House Pvt. Ltd |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Vasant Desai | Small-Scale Industries and Entrepreneurship | Himalaya Publishing House, 2017 |
| 2. | Prasanna Chandra | Project Preparation , Appraisal, Implementation | Tata McgrawHill, New Delhi. |
| 3. | G.N.Pande | A Complete Guide To Successful Entrepreneurship- | VikasPublishingHouse, New Delhi |
| 4. | C B Gupta &Srinivasan | Entrepreneurship Development in India | Sultan Chand. |
| 5. | A Gupta | Indian Entrepreneurial Culture | New Age International. |

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Understand the basic concepts and theories of entrepreneurship. |
| **Unit - II** | After studied unit-2, the student will be able to | Exemplify knowledge on course contents, curriculum and constraints of EDP. |
| **Unit - III** | After studied unit-3, the student will be able to | Conceive business ideas and convert them into business projects. |
| **Unit- IV** | After studied unit-4, the student will be able to | Become familiar with institutions support various forms of assistances and subsidies. |
| **Unit - V** | After studied unit-5, the student will be able to | Learn the MSMEs schemes provided to budding entrepreneurs . |

**INTERNAL ELECTIVE**

**PAPER - 1**

* 1. **BUSINESS ENVIRONMENT**

**Course Objectives**

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the commerce students.

2. To understand the fundamentals of Business Environment

3. To promote basic understanding on the Economic environment of business.

4. The provide knowledge about the political environment of business .

5. To know the Social Environment of business.

6. To acquire the knowledge Technological environment Indian Business

**UNIT-I**

**INTRODUCTION**

An overview of Business environment - types - Internal and External, Micro and Macro - Environmental Analysis and strategies management - Techniques of environmental analysis - steps and approaches.

**UNIT-II**

**ECONOMIC ENVIRONMENT OF BUSINESS**

Significance and elements of economic Environment, economic systems and business environment, Economic planning in India, Government policies - Industrial policy.

**UNIT-III**

**POLITICAL AND LEGAL ENVIRONMENT OF BUSINESS**

Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA), Consumer Protection Act, Patent Laws.

**UNIT-IV**

**SOCIO, CULTURAL & INTERNATIONAL ENVIRONMENT**

Social responsibility of business, Characteristics, Components, Scope, relationship between society and business, Socio-cultural business Environment, Social Groups, World Trade Organisation (WTO), International Monetary Fund (IMF), Foreign Investment in India

**UNIT-V**

**TECHNOLOGICAL ENVIRONMENT**

Concept, Online Channels, Online Services, Advantage of Online services, E-commerce, Indian conditions of E-commerce and Franchise.

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Francis Cherunilam | Business Environment | Himalaya Publishing House, |
| 2. | K.Aswathappa | Business Environment | Himalaya Publishing House, |
| 3. | Dr.S.Sankaran | Business Enironment | Margham Publication |
| 4. | Sheik Saleem | Business Environment | Pearson Education. |
| 5. | Dr.N.Premavathy | Business Environment | Sri Vishnu Publications |

**References Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Keith Davis William, C.Frederik, | Business and Society, | McGraw Hill International Books Co., |
| 2. | Dr.M.Dhanabhakyam and M.Kavitha | Business Environment | Vijay Nicole Imprints, Pvt., Ltd., |
| 3. | Pailwar.V.K | Business Environment | Prentice Hall India LearningPvt.,Ltd., |
| 4. | SarojUpadhyay | Business Environment, | Asian Books Pvt.,Ltd., |
| 5. | PankajMehra | Aspects of Business Environment | Omega Publication. |

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | The students will be able to know the concept of external, micro macro of business environment. |
| **Unit - II** | After studied unit-2, the student will be able to | The students will be able to study the economic policies and conditions in India. |
| **Unit - III** | After studied unit-3, the student will be able to | The students will be able to understand the concept of natural and technological environment. |
| **Unit - IV** | After studied unit-4, the student will be able to | The students will be able to acquire the knowledge of social environment and consumer protection. |
| **Unit - V** | After studied unit-5, the student will be able to | The students will be able to study the concept of globalization of Indian business. |

**INTERNAL ELECTIVE**

**PAPER - 1**

* 1. **MANAGEMENT INFORMATION SYSTEM**

**Course Objectives**

1.To have knowledge on fundamental principles of management information system

2.Relate the basic concepts and technologies used in the field of management information system

3.Compare the process of developing and implementing information systems

4.To enable students to understand computer and information processing

5.Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization

**UNIT - I**

Definition- Management Information System - MIS Support for Planning, Organizing and Controlling - Structure of MIS- Information for Decision Making

**UNIT - II**

Concept of System - Characteristics of System - System Classification - Categories of Information System - Strategic Information System and Competitive advantage.

**UNIT - III**

System Analysis and Design -SDLC- Role of System - Analyst- Functional Information System - Personnel ,Production, Material, Marketing.

**UNIT - IV**

Computer and Information Processing - Classification of Computer - Input Devices- Storage Devices - Batch and Online Processing- Hardware - Software - Database Management Systems.

**UNIT -V**

Development - Maintenance of MIS- Operations of manual information system- Role of Computer In MIS - Data Base Concept - Expert System - System Audit.

**TEXT BOOKS:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Kenneth Claudonand June P Laudon | Management Information System | Prentice Hall of India |
| 2. | M. Assam | Fundamentals of Management Information system | Fundamentals of Management Information system |
| 3. | Jawadekar W.S | Management Information System | Tata McGraw Hill Publishing Company Ltd., 2002. |

**REFERENCE BOOKS:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Mudrick& Ross | Management Information System | Prentice- Hall of India |
| 2. | Sadagopan | Management Information System | Prentice Hall of India |
| 3. | Murthy CSV | Management Inforation System | Himalaya Publishing House |

**E-MATERIALS:**

<www.dbtra.com>

www. itword.com

www. icisa. cag. gov. in

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit- I** | After studied unit-1, the student will be able to | Understand the fundamental principles of MIS |
| **Unit - II** | After studied unit-2, the student will be able to | Basic knowledge about Concepts and Technologies used in MIS |
| **Unit - III** | After studied unit-3, the student will be able to | Acquired knowledge on process of developing and implementing information system |
| **Unit - IV** | After studied unit-4, the student will be able to | Impart knowledge on Information Processing |
| **Unit - V** | After studied unit-5, the student will be able to | Enhanced knowledge on DBMS. |

**SKILL BASED SUBJECT**

**PAPER - 3**

**PRINCIPLES OF MARKETING**

**Objectives**

1. To enable the students to understand the elements of Marketing Mix and bases for Market segmentation
2. To make him to appreciate the need for marketing science in the modern business world.

**UNIT - I**

**INTRODUCTION**

Market- Meaning- Definition- Classification of markets. Marketing - Meaning - Definition- Evolution - Approaches - Modern marketing concepts - Marketing Mix with Extended 7Ps and 10 Ps- Meaning-Concepts - Role of Marketing in Economic Development-Market Segmentation-Definition -Requirements -Bases for Market Segmentation.

**UNIT- II**

**PRODUCT**

Meaning- Features-Classification of products- Product Mix- Product Innovation-New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations. Packaging - Meaning - Kinds - Labeling - Meaning-Advantages and Limitation.

**UNIT - III**

**PRICING**

Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.

**UNIT- IV**

**DISTRIBUTION CHANNELS**

Meaning-Importance-Marketing and Distribution- Middlemen in distribution -Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers -Types - Services rendered by wholesalers - Retailers- Types - Requisites - Services rendered by retailers- Introduction to Supply Chain and Logistic Management - Introduction to Networking Marketing and Niche Marketing.

**UNIT- V**

**PROMOTION**

Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Medias - Advantages- Limitations -Advertising copy -Definition - Elements of an Advertisement copy - Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | R.S.N.Pillai&Bagavathi | Modern Marketing principles & practices | S. Chand & co ltd., New Delhi. |
| 2. | Gary Armstrong & Philip Kotler | Marketing an Introduction | PearsonPrentice Hall, New Delhi. |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Stanton William CherlesFutrell | Fundamentals of Marketing | TataMc Grew Hill, New Delhi. |
| 2. | Dr.Rajan Nair &SanjithR Nair | Marketing | S. Chand & co ltd, New Delhi. |
| 3. | Edward W Cudiff | Fundamentals of Modern Marketing | Prentice Hall of India, New Delhi. |
| 4. | Philip Kotler | Marketing Management | Prentice Hall of India, and New Delhi. |
| 5. | Dr. N. Rajan Nair | Marketing an Introductory Text | Sultan Chand & Sons, New Delhi. |

**E-Material**

### [1.Online Study Material for Commerce courses - LPU Distance](https://www.lpude.in/academics/online-study-material-for-commerce.php)

**Course OutComes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Know the basic principles and practices of marketing. |
| **Unit - II** | After studied unit-2, the student will be able to | Be aware of the importance of products, standards of branding, packing and quality management. |
| **Unit - III** | After studied unit-3, the student will be able to | Understand the pricing mechanism of marketing. |
| **Unit - IV** | After studied unit-4, the student will be able to | Know the basic aspects of the channels of distribution and buyers’ behaviours. |
| **Unit - V** | After studied unit-5, the student will be able to | Articulate sales Promotional techniques used in modern marketing. |

**SEMESTER VI**

**CORE PAPER - 17**

**COST ACCOUNTING II**

**Course Objectives**

1. To make the students to understand the process of ascertaining, classification and controlling cost.
2. To enable the students for higher studies like CA, ICWA and ACS with ease and confidence.

**UNIT-I**

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.

**UNIT-II**

Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

**UNIT-III**

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

**UNIT-IV**

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

**UNIT-V**

Reconciliation of Cost and Financial Accounts.

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

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.no** | **Authors** | **Title** | **Publishers** |
| 1 | S.P.Jain and Narang | Cost Accounting | Kalyani Publishers, New Delhi |
| 2. | S.N.Maheswari | Principles of Cost Accounting | Sultan Chand & sons, New Delhi |
| 3. | S.P. Iyangar | Cost Accounting | Sultan Chand & Sons, New Delhi. |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
| 1. | A. Murthy and S. Gurusamy, | Cost Accounting | Vijay Nicole Imprints Private Ltd., Chennai |
| 2. | Tulsian | Cost Accounting | Tata McGraw Hills. |

**Reference Journal**

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

**E- Materials**

1. [www.icwai.org](http://www.icwai.org)
2. [www.nasbaregistry.org](https://www.nasbaregistry.org/).

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To taught the Computation of Job, Batch, Contract Costing |
| **Unit - II** | After studied unit-2, the student will be able to | To learn the preparation of Process Costing. |
| **Unit - III** | After studied unit-3, the student will be able to | To impart knowledge about calculation of Operating Costing |
| **Unit - IV** | After studied unit-4, the student will be able to | To study about preparation of Standard Costing. |
| **Unit - V** | After studied unit-5, the student will be able to | To gain knowledge about Reconciliation of Cost and Financial Accounts. |

**CORE PAPER - 18**

**INCOME TAX LAW AND PRACTICE II**

**Course Objectives**

1. To acquire Knowledge of Different Income Tax Concepts
2. The Main Objective of Taxation is Economic Development
3. To Overcome the Scarcity of Capital, Taxes are regarded as effective means to Control Inflation
4. To Control Cyclic Fluctuations
5. Reduction of Balance of Payments Difficulties
6. To ensure Price Stability

**UNIT- I**

**CAPITAL GAINS**

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

**UNIT - II**

**INCOME FROM OTHER SOURCES**

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

**UNIT- III**

**CLUBBING OF INCOMES AND SET OFF AND CARRY FORWARD OF LOSSES**

Income transfer without asset transfer - cross transfer -transfer for the benefit of son’s wife - capital gain on an asset gifted before marriage - gifted money used for construction of house by spouse - income including losses - clubbing of business income - clubbing of minor’s income - computation of total income.Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses - unabsorbed depreciation - order of set off - computation of total income.

**UNIT- IV**

**AGRICULTURAL INCOME AND DEDUCTIONS FROM GROSS TOTAL INCOME**

Meaning of agricultural income - types of agricultural income - income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea - income of a sugar mill growing its own sugarcane- computation of tax of an assessee having agricultural income.Permissible deductions from gross total income - section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

**UNIT - V**

**ASSESSMENT OF INDIVIDUALS AND ASSESSMENT PROCEDURES**

Sources of income of an individual - computation of total income and tax liability of an individual.Filing of returns - permanent account number (PAN) -Usage of PAN - TDS - types of assessment - self assessment - Best judgement assessment - Income escaping assessment (reassessment) - Advance payment of tax

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

**Text Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.no** | **Authors** | **Title** | **Publishers** |
| 1 | Gaur &Narang | Income Tax Law & Practice | Kalyani Publishers |
| 2. | Reddy,T.S. &HariprasadReddy,Y | Income Tax Theory, Law&Practice | Margham Publications, Chennai. |
| 3 | Dr. A. Murthy | Income Tax Law & Practice | Vijay Nicole Imprints Pvt.Ltd. Chennai |

**Reference Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Mehrotra | Income Tax Law & Accounts | SahithiyaBhavan Publications |
| 2. | Vinod,K.Singhania | Students Guide to Income Tax | Taxman Publications Pvt. Ltd |
| 3. | Anita Raman | Income Tax Law & Practice | McGraw Hill |

**Reference Journals**

|  |  |
| --- | --- |
| 1. | Indian Journal of Tax Law |
| 2. | Taxman.com/Journal |
| 3. | Vision Journal of Indian Taxation |
| 4 | Income Tax Reports,Chennai |

**E- Materials**

1. GST and Income Tax Fortnightly E Magazine

2. Capital Gain Clear Tax

3. India filing.com

4. Clear Tax. in

5. Income Tax Management.com

**Course OutComes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To know the calculation of taxes for gain on capital asset. |
| **Unit - II** | After studied unit-2, the student will be able to | To know the tax on other source and its calculation. |
| **Unit - III** | After studied unit-3, the student will be able to | To know the adjustment of carry forward Income/Expenditure. |
| **Unit - IV** | After studied unit-4, the student will be able to | To Expertise in preparation of total income of individual/ firm etc. |
| **Unit - V** | After studied unit-5, the student will be able to | To gain knowledge on filing of income tax returns. |

**CORE PAPER - 19**

**FINANCIAL MANAGEMENT**

**Course Objectives**

* To provide expert knowledge on setting financial objectives & goals.
* To manage Financial Resource, financial risk management and through understanding of investment portfolios and financial instruments.
* To Maximize the Cost of Capital by Developing a Sound and Economical combinations of Corporate Securities
* Proper Estimation and Requirement for Expansion and Growth
* To Ensure adequate Return on Investment
* To Maintain Proper Cash Flow Creating Reserves and Goodwill

**UNIT- I**

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

**UNIT- II**

Goals of Finance Function - Financing Decisions - Financial Planning - Financial Forecasting - Capital Structure Decisions - Net Income Approach, NOI Approach and MM Approach-Capitalization - Cost of Capital - Computation of Cost of Capital-Dividend Policy-Factors Determining Dividend Policy.

**UNIT- III**

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

**UNIT- IV**

Working Capital - Meaning, Concept, Types and Significance-Gross and Net Working Capital - Determinants of Working Capital - Sources of WC - Credit and Collection Policies.

**UNIT- V**

Security Analysis and Portfolio Management - Leverages -Meaning, Types of Leverage.Degree of Operating and Financial Leverage - Financial Ratio Analysis.

**Text Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
|  | Dr. S.N.Maheswari | Financial Management | Sultan Chand & Sons, New Delhi |
|  | Dr. A.Murthy | Financial Management | MarghamPublications,Chennai. |
|  | Dr. J. Srinivasan, Sridhar and Ramalingam | Financial Management | Vijay Nicole Imprints Pvt .Ltd. Chennai |
|  | R.K.Sharma | Financial Management | Kalyani Publishers, New Delhi |

**Reference Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | I.M.Pandey | Financial Management | VikasPublision house Pvt Ltd. Noida |
| 2. | Prasanna Chandra | Financial Management 10ed. | McGraw hill education Pvt. Ltd India |
| 3. | Subirkumar Banerjee | Financial Management | PHI Learning Pvt Ltd |
| 4. | VyuptakeshSharan | Fundamentals of Financial Management | Pearson Education |
| 5. | Dr .N. Premavathy | Financial Management | Sri Vishnu Publications, Chennai. |
| 6. | S.C. Kuchhal | Financial Management | Chaitanya |
| 7. | [P.V. Kulkarni& B.G. Satyaprasad](https://www.google.co.in/search?tbo=p&tbm=bks&q=inauthor:%22P.V.+Kulkarni+%26+B.G.+Satyaprasad%22&source=gbs_metadata_r&cad=2) | Financial Management | HimalayaPublishingHouse |

**Reference : Journals**

|  |  |
| --- | --- |
| 1. | Indian Journal of Business Finance and Accounting |
| 2. | Journal of Financial Reporting and Accounting |
| 3. | Asian Academy Management Journal of Accounting and Finance |
| 4 | Review of Accounting and Finance |

**E- Materials**

1. Economic Times.Com

2. Financial Express

3. Reserch gate.net

4. Entrepreneur.com

5. The Hindu businessline

**Course Out Comes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To understand the basic Principles and practices of Financial management. |
| **Unit- II** | After studied unit-2, the student will be able to | Determining the amount of Capital, Organization and Structure. Reduce cost of Capital and Operating Risks |
| **Unit - III** | After studied unit-3, the student will be able to | To have the knowledge and practice of arriving financial Decision makings |
| **Unit - IV** | After studied unit-4, the student will be able to | To acquire practical knowledge on Calculation of working capital |
| **Unit - V** | After studied unit-5, the student will be able to | To gain knowledge on leverage and portfolio management |

**INTERNAL ELECTIVE**

**Paper - 2**

**(to choose one out of 3)**

1. **INNOVATION MANAGEMENT**

**Objectives**

1. To help students understand, describe and explain the phenomenon of Innovation.
2. To present students a toolkit to successfully navigate complex landscape that surrounds the innovation process.

**UNIT- I**

**INNOVATION AND COMPETITIVE ADVANTAGE**

Innovation -Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation - identifying opportunities-Discovering new points of differentiation.Innovation drivers- State - Technology - Types of innovations; Descriptions of technological, marketing and organization.

**UNIT- II**

**INNOVATION AND CREATIVITY**

Creativity - meaning, definition, need for and importance of creativity - Factors influencing creativity. Individual - Self-evaluation of individual - SWOT Analysis - Team - Group dynamics -Meaning**, Characteristics, Stages, Types, Factors affecting group behavior and team building**- Leadership - Meaning and nature - Creating Breakthroughs in innovation. Perception - meaning, Definition, Perceptual process, Factors affecting perception and techniques to improve perception.

**UNIT- III**

**INNOVATION THEORIES**

Major contemporary theories: Disruptive-Networked-Open; Alternative theories: Evolutionary-Uncontested- Adaptive - Green Initiatives.

**UNIT- IV**

**INNOVATION PROCESS**

New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market-Systems of Ideation, Experimentation and Prototyping - Innovation Labs.

**UNIT- V**

**SUCCESS AND INNOVATION**

Transformation of Business - Business processes - Recognition and Execution strategies-Designing a Winning Innovative Culture - Patents - Intellectual property - successful innovation case studies (any two).

**Text Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
|  | Tidd Joe, and Bessant John | Managing Innovation | John Wiley and Sons, Chichester, UK |
|  | [J. Christopher Westland](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Professor+J.+Christopher+Westland&search-alias=stripbooks) | Global innovation Management, A strategic Approach | Palgrave Macmillan |
|  | [J. Christopher Westland](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Professor+J.+Christopher+Westland&search-alias=stripbooks) | Global Innovation Management | Macmillan International Higher Education |

**Reference Books**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Moore, G.A | Dealing with Darwin: How Great Companies Innovate at Every Phase of theirEvolution, Capstone. | Random House. |
| 2. | Collins, J. | How the Mighty Fall: And Why Some Companies Never Give In | Random House. |
| 3. | Prahalad C.K. and Krishna | The New Age of Innovation: Driving Concreted ValueThrough Global Networks | M.S. McGraw Hill. |

**E-Material**

1. [www.eui.upm.es](http://www.eui.upm.es/) › ModuloIIPDF Basic Concepts of Innovation and Innovation Management
2. [https://www.coursehero.com](https://www.coursehero.com/) › file Innovation\_Management\_404\_v1.pdf - Innovation Management Developed By Prof
3. What is INNOVATION MANAGEMENT? What does INNOVATION MANAGEMENT mean? YouTube app · The Audiopedia

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Perceive the basics of innovation |
| **Unit - II** | After studied unit-2, the student will be able to | Appreciate the value of creativity |
| **Unit - III** | After studied unit-3, the student will be able to | Gain exposure to various theories of innovation |
| **Unit - IV** | After studied unit-4, the student will be able to | Apprehend the innovation process. |
| **Unit - V** | After studied unit-5, the student will be able to | Inculcate the Shade of innovation for the success of business |

**INTERNAL ELECTIVE**

**Paper - 2**

1. **LOGISTIC MANAGEMENT**

**Course Objectives**

* To enable students understand the importance and dynamics of a firm’s physical distribution function and management of its supply chain.
* To understand how warehouse functions in logistics fits into logistics & supply chain management.

**UNIT- I**

Logistics - meaning - definition- scope- importance - function- objectives- of logistics management- customer service and logistics.

**UNIT- II**

Supply chain intermediaries - Meaning, Importance, Objectives, Functions- Types of Intermediaries- Selection of Channel Member- Motivation, Training and Evaluation of Channel Members.

**UNIT- III**

Supply Chain Management- Meaning, Definition, Function, Need- Marketing Forces affecting Supply Chain Activities- Supply Chain Activities in India.

**UNIT- IV**

Meaning, Characteristics of Warehousing -Functions of Warehousing -Types of Warehousing- Selection of Transportation- Warehouse Locations-Packaging and Material Handling- Documents relating to warehousing- Warehousing in India.

**UNIT - V**

Government Policies And Regulations- Motor Vehicles Act - Carriage By Air, Sea Multi- modal Transportation - Documentation - Airways Bill, Mate Receipt, Railway Receipt, Lorry Receipt, Bill of Lading.

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1 | Sathish k. Kappor and purvakamal | Basis of Distribution Management | Printice Hall of India, New  Delhi |
| 2. | Sunil chopra | Supply chain management strategic planning and operation | Pearson Education |
| 3 | Nanthakumar .B | Logistics and supply chain management | Vijay Nicoles Imprint Pvt. Ltd |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Vinod V. Sople | Logistics Management | Pearson Education |
| 2. | Satis c, Ailawadi, Rakesh Singh | Logistics Management | Prentice Hall of India New Delhi |
| 3. | Taylor | supply chain manager’s guide | Person Education |
| 4. | RonaLH.Ballou | Business Logistics /supply chain management | Pearson education prentice hall, New Delhi |

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To understand the basic concepts of logistic management |
| **Unit - II** | After studied unit-2, the student will be able to | To explore the supply chain intermediaries |
| **Unit - III** | After studied unit-3, the student will be able to | To explore the supply chain strategies |
| **Unit - IV** | After studied unit-4, the student will be able to | To identify the warehousing strategies in logistic management |
| **Unit - V** | After studied unit-5, the student will be able to | To perceive the legal frame work of logistic management. |

**INTERNAL ELECTIVE**

**PAPER - 2**

1. **SERVICE MARKETING**

**Objectives**

1. To enable students to acquire knowledge of service marketing
2. To understand the concepts relating to service quality, pricing and demand for services
3. To impart knowledge about insurance services in service marketing
4. To develop practical knowledge about service marketing.
5. To create new ideas in service marketing.

**UNIT - I**

Marketing of Services - Introduction - Growth of the Service Sector - The Concept of Service - Characteristics of Services Classification of Services -Using Technology - Developing Human Resources.

##### **UNIT - II**

Marketing mix in services marketing - The seven Ps - Product Decisions - Pricing Strategies- Promotion of Services and Distribution Methods for Services - Additional Dimensions in Services Marketing- Internet as a service channel.

##### **UNIT - III**

Strategic Marketing Management for Services - Matching Demand and Supply through Capacity Planning and Segmentation - Internal Marketing of a Service - External versusInternal Orientation of Service Strategy.

##### **UNIT - IV**

##### Delivering Quality Services - Causes of Service-Quality Gaps - The Customer Expectations versus Perceived Service Gap - Factors and Techniques to Resolve this Gaps in Service - Quality Standards, Factors and Solutions.

##### **UNIT - V**

Marketing of Services with special reference to Health Services - HospitalityServices including Travel, Hotels, and Tourism.

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1 | Dr. L. Natarajan | Services Marketing | Margahm Publications, Chennai |
| 2. | M. K. Rampal&S.L.Gupta | Services Marketing | Galgotta Publications |
| 3 | Geethabansal, AmandeepKaur&Bhavna | Services Marketing | Kalyani Publications |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | RamneetKaur, Parampalsingh | Services Marketing | Kalyani Publications |
| 2. | S.M. Jha | Services Marketing | Himalaya Publications |
| 3. | Dr. B. BaLy | Services Marketing | S. Chand and Co. Publications |
| 4. | VasanthiVenugopal& Raghu V.N | Services Marketing | Himalaya Publications |

**Course Outcomes:**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Understand the concepts and evolution of service marketing. |
| **Unit - II** | After studied unit-2, the student will be able to | Explore the 4 Ps of service marketing. |
| **Unit - III** | After studied unit-3, the student will be able to | To Perceive the strategies in service marketing. |
| **Unit - IV** | After studied unit-4, the student will be able to | To explore the quality issues of service marketing. |
| **Unit - V** | After studied unit-5, the student will be able to | To understand the different services organizations. |

**E- Material**

1. <http://www.sasurieengg.com/e-course-material/MBA/II-Year> Sem3/BA7013%20SERVICE\_MARKETING.pdf

2. http://www.pondiuni.edu.in/storage/dde/downloads/markiv\_sm.pdf

**INTERNAL ELECTIVE**

**PAPER - 3**

**(to choose one out of 3)**

1. **CUSTOMS AND GOODS AND SERVICE TAX**

**Objectives**

To enable the students to understand basic concepts of goods and service tax.

To analyze the assessment returns and refund of goods and service tax

**UNIT - I**

**CUSTOMS ANDEXCISE DUTY**

Introduction-Customs act 1962- Objectives of Customs Act, Levy and collection of Customs duty , classification of goods , Goods Exempted from Customs duty, Searches ,seizures, confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty , valuation of goods- clearance of goods- clearance of samples- registration and exemption from registration.

**UNIT - II**

**INTRODUCTION TO GOODS AND SERVICE TAX**

Goods and Service Tax - Meaning, History of Goods and Service Tax, Features, Objectives, Challenges, Types - SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax - Dimension of Goods and Service Tax - Effects of Goods and Service Tax in Indian Economy - Impact of Goods and Service Tax and its Implication.

**UNIT- III**

**GOODS AND SERVICE TAXREGISTRATION**

Meaning, Importance, Types, Procedure for Resident and Non- Resident - Application Process and Enrolment process under Goods and Service Tax - Documents required - Penalties - Cancellation of Registration - Revocation of Cancellation of Registration.

**UNIT- IV**

**LEVY AND COLLECTION OF GST**

Supply - Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation - Goods and Service Tax on Exports.

**UNIT- V**

**ASSESSMENT RETURNS AND REFUND OF GOODS AND SERVICE TAX**

Assessment - Meaning and types - Accounts and Other Records - Periods of Retention of Accounts. Returns - Types of returns and their due dates -Furnishings of details of Outward Supply - Claim of Input tax credit and Provisional Acceptance thereof - Matching and Reversal and Reclaim at Reduction in Output tax liability. Payments of Goods and Service Tax -TDS and TCS under Goods and Service Tax - Refund of Goods and Service Tax.

**TEXT BOOKS:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | CA HemantNarang | Goods and Service Tax Simplified, A Complete Guide to New Model GST Law | Computech Publications Limited , New Delhi. |
| 2. | RakeshKumar | Goods and Service Tax | Diamond Pocket Books (P) Ltd., New Delhi. |
| 3. | Dr.H.C.MehrotraProf.V.P.Agarwal | Goods and Service Tax | SahityaBhawan Publication New Delhi(2020). |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | T S Reddy and Hari Prasad Reddy | Business Taxation | Margham Publication. |
| 2. | Dr. Vinod and K. SinghaniaMonicSinghania | Students Guide To goods and service Tax | Taxmann Publications, New Delhi. |
| 3. | Datey, V.S. | Indirect Tax Law and practice | Taxmann Publications Pvt. Ltd., Delhi, |

**Course OutComes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit- I** | After studied unit-1, the student will be able to | Understand the basics of Customs and Excise duty. |
| **Unit- II** | After studied unit-2, the student will be able to | Know the fundamental concepts of Goods and Service Tax (GST). |
| **Unit - III** | After studied unit-3, the student will be able to | Understand the Goods and Service Tax Registration. |
| **Unit- IV** | After studied unit-4, the student will be able to | Analyze the procedures of Levy and Collection of GST. |
| **Unit - V** | After studied unit-5, the student will be able to | Understand the Assessment Returns and Refund of Goods and Service Tax. |

**INTERNAL ELECTIVE**

**PAPER - 3**

1. **INVESTMENT MANAGEMENT**

**Objectives**

1. To enable the students toapply various tools and techniques of Investment and risk management.
2. To provide knowledge on various investment avenues that benefitsthe individual and nation.

**UNIT- I**

**INTRODUCTION TO INVESTMENT**

Investment Meaning- Investment Vs. Speculation- Investment Vs Gambling- Important factors favorable for investment program- stages in investment - investors classification

**UNIT - II**

**SECURITY INVESTMENT**

Meaning- Bonds- Preference Shares- Equity shares- Derivatives- Options- Swaps- Futures- Mutual funds

**UNIT - III**

**NON SECURITY INVESTMENT**

Meaning- Government Securities- Life Insurance- UTI- Commercial banks- Provident fund- Post office schemes- National Savings Schemes- Fixed Deposit Schemes.

**UNIT - IV**

**RISK AND RETURN**

Meaning- Historical and Expected return- Types of risk- Measurement of risk

**UNIT - V**

**FUNDAMENTAL AND TECHNICAL ANALYSIS**

Meaning- Economy, Industry and Company Specific analysis- Tools for technical analysis- Charts, Support and Resistant level analysis.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Preeti Singh | Investment Management | Himalaya Publishing House. New Delhi. 2014 |
| 2. | Prasanna Chandra | Investment Analysis and Portfolio Management, | Tata McGraw - Hill Publishing Company Limited, New Delhi. |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Natarajan L | Investment Management Security Analysis and Portfolio Management | Margham Publication, Chennai. |
| 2. | Avadhani VA | Investment and Securities Market in India | Himalaya Publishing House, Mumbai. |
| 3. | Bhalla VK | Investment Management, Security Analysis and Portfolio Management | S.Chand and Company Ltd, New Delhi |

**E-Material**

1. [www.universityofcalicut.info](http://www.universityofcalicut.info/) › ...PDF Investment Management - University of Calicut
2. [www.pondiuni.edu.in](http://www.pondiuni.edu.in/) › ddePDFSecurtiy Analysis and Portfolio Management
3. [https://www.cfainstitute.org](https://www.cfainstitute.org/) › ...PDF the future of investment management - CFA Institute

**Course OutComes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Understanding the Fundamentals of Investment |
| **Unit - II** | After studied unit-2, the student will be able to | Knowledge pertaining to Security Investment. |
| **Unit - III** | After studied unit-3, the student will be able to | Knowledge about Non Security Investment. |
| **Unit - IV** | After studied unit-4, the student will be able to | Scientific reasoning about Risk and Return. |
| **Unit - V** | After studied unit-5, the student will be able to | Reflective thinking through Fundamental and Technical Analysis. |

**INTERNAL ELECTIVE**

**PAPER - 3**

1. **FINANCIAL SERVICES**

**Course Objective**

1. To enable the students to gain knowledge of business financial services.
2. Financial system of a country is closely related to the economic development.
3. There is drastic change in the functioning of financial system in this era of liberalization, privatization and globalization.
4. The purpose of including Indian Financial system as a subject is to give a clear understanding and knowledge of Financial system in the present scenario.

**UNIT-I**

Financial services - meaning - Financial services and economic environment - legal and regulatory framework - financial institutions and other participants in the financial services sector - capital and money markets - Instruments - Government - Securities market - SWAP Analysis

**UNIT-II**

Introduction to leasing - legal and tax aspects - lease evaluation - Merits and Demerits - Accounting and Reporting for Lease - lease funding - Types of lease - Lease agreement - Hire purchase Vs lease - Legal aspects of Hire purchase - rights and duties of hire vendor and hire purchaser.

**UNIT-III**

Factoring - Types and feature of factoring agreement - Factoring Vs Bills discounting - Services of factor - Consumer Finance and credit card services - forfeiting.

**UNIT-IV**

Venture capital - meaning and characteristics - criteria for assistance - schemes and guidelines - infrastructure financing - assessment of risk - legal aspects.

**UNIT-V**

Mutual funds - SEBI Guidelines - Features and types - Management structure and performance evaluation - Growth and recent trends - Investor services - Credit rating agencies - CRISIL, CARE, ICRA - Services - Criteria for rating - Symbols.

**Note:** Questions in Sec. A, B & C - 100 % Theory.

**Text Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
| 1 | Dr.S.Gurusamy | Financial Services | Vijay Nicholes Imprint Pvt. Ltd., Chennai |
| 2. | Dr.V.Balu | Merchant Banking & Finance Services | Sri Venkateswara Publication, Chennai |

**Reference Books:**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.No** | **Authors** | **Title** | **Publishers** |
| 1. | Dr. N. Premavathy | Financial Services and Stock Exchange | Sri Vishnu Publications, Chennai. |
| 2. | Dr.S.Gurusamy | Financial Services and Systems | Vijay Nicholes Imprint Pvt. Ltd., Chennai |

**Related Journals:**

1. Journal of Finance.
2. The Review of Financial Studies.
3. Journal of Financial Economics.
4. Journal of Accounting and Economics.
5. Journal of International Money and Finance.
6. Journal of Business Finance & Accounting.
7. Journal of International Financial Management and Accounting.
8. [Journal of Financial Services Research](https://www.springer.com/journal/10693/)

**E-Materials:**

1. ["Financial Services: Getting the Goods"](http://www.imf.org/external/pubs/ft/fandd/basics/finserv.htm). IMF. 28 March 2012. Retrieved 8 September2015.
2. ["Access to a financial account or services"](https://ourworldindata.org/grapher/access-to-a-financial-account-or-services). Our World in Data. Retrieved 15 February2020.
3. ["Bill Summary & Status 106th Congress (1999 - 2000) S.900 CRS Summary - Thomas (Library of Congress)"](http://thomas.loc.gov/cgi-bin/bdquery/z?d106:SN00900:@@@D&summ2=m&). Retrieved 2011-02-08.
4. Roberts, Richard (2008). [The City: A Guide to London's Global Financial Centre](https://www.amazon.co.uk/City-Londons-Global-Financial-Economist/dp/1861978588/ref=la_B001H9RUQU_1_2?s=books&ie=UTF8&qid=1387163057&sr=1-2). Economist. p. 2.
5. ["Research and statistics FAQ"](https://archive.is/20110926180238/http:/www.cityoflondon.gov.uk/Corporation/LGNL_Services/Business/Business_support_and_advice/Economic_information_and_analysis/Research+and+statistics+FAQ.htm). The City of London. Archived from [the original](http://www.cityoflondon.gov.uk/Corporation/LGNL_Services/Business/Business_support_and_advice/Economic_information_and_analysis/Research+and+statistics+FAQ.htm) on 26 September 2011. Retrieved 23 February 2012.
6. ["Triennial Central Bank Survey - Foreign exchange and derivatives market activity in 2004"](http://www.bis.org/publ/rpfx05t.pdf)

**Course Out Comes**

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| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | To gain knowledge about Financial Services, Capital and Money Markets |
| **Unit - II** | After studied unit-2, the student will be able to | To gain effective knowledge about leasing. |
| **Unit - III** | After studied unit-3, the student will be able to | To impart knowledge about Factoring. |
| **Unit - IV** | After studied unit-4, the student will be able to | To know about Venture capital. |
| **Unit - V** | After studied unit-5, the student will be able to | To learn about Mutual funds. |

**SKILL BASED SUBJECT**

**PAPER - 4**

**HUMAN RESOURCES MANAGEMENT**

**Objectives**

1. To enable the students to understand the Human resource management concepts and principles.
2. To create an awareness about the existing HR practices of the companies in India.

**UNIT - I**

**INTRODUCTION TO HUMAN RESOURCES MANAGEMENT**

Definition - Meaning, Nature, Scope and Objectives, Functions, Importance.Qualities and Role of HR Manager - Problems and Challenges of HR Manager - Changing Environment of HRM, Changing role of HRM.

**UNIT - II**

**HUMAN RESOURCE PLANNING**

Definition, Need and Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis - meaning, process, Job Description and Job Specification.Job Design meaning and methods.

**UNIT - III**

**RECRUITMENT AND SELECTION**

Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices In India.Selection- Meaning and Definition, Objectives,Process and preparation of Curriculum Vitae.

**UNIT - V**

**TRAINING AND DEVELOPMENT, PERFORMANCE APPRAISAL**

Meaning - Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training - Training And Development As Source Of Competitive Advantage - Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNCs.Performance and Potential Appraisal - Meaning, Purpose-Process - Methods - Traditional and Modern Methods - Problems. Human Resource Accounting- Methods of valuation of Human resources, Controlling costs of Human Resources.

**TEXT BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | Dr.S.S. Khanka | Human Resource Management (Text & Cases) | S. Chand Publishing, New Delhi, 5th edition (2013). |
| 2. | L.M. Prasad | Human Resource Management (Text & Cases) | Sultan Chand and sons, New Delhi, 3rd edition (2014). |

**REFERENCE BOOKS**

|  |  |  |  |
| --- | --- | --- | --- |
| **S.NO** | **AUTHORS** | **TITLE** | **PUBLISHERS** |
| 1. | K. A. Aswathappa | Human Resource Management | Himalaya Publishing House, 8th edition. |
| 2. | C. B. Mamoria | Personnel Management | Himalaya Publishing House Pvt., Ltd, 13th edition (2019). |
| 3. | P. C. Tripathi | Personnel Management and industrial relations | Sultan Chand and sons, New Delhi, 21st edition (2013). |
| 4. | P.SubbaRao | Personnel and Human Resource Management | Himalaya Publishing House. |

**E-Material**

### [1.Online Study Material for Commerce courses - LPU Distance](https://www.lpude.in/academics/online-study-material-for-commerce.php)

**Course OutComes**

|  |  |  |
| --- | --- | --- |
| **Units** | **CO Statement** | |
| **Unit - I** | After studied unit-1, the student will be able to | Understanding the basics of Human Resource Management. |
| **Unit - II** | After studied unit-2, the student will be able to | Ability to plan Human resource. |
| **Unit - III** | After studied unit-3, the student will be able to | Knowledge about leadership qualities through Recruitment and Selection. |
| **Unit - IV** | After studied unit-4, the student will be able to | Comprehension about Training and Development. |
| **Unit - V** | After studied unit-5, the student will be able to | Awareness about Performance and Potential Appraisal. |

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