

ST. XAVIER'S COLLEGE (AUTONOMOUS)
PALAYAMKOTTAI – 627 002, TAMIL NADU
(Recognized as College with Potential for Excellence by UGC)
(Re-accredited by NAAC with “A” Grade with a CGPA of 3.50)
(Affiliated to ManonmaniamSundaranar University, Tirunelveli)

SYLLABUS



B.Com

Choice Based Credit System (CBCS)

(w.e.f. June 2018-19)

Note from the Department

Ever since the college became autonomous, this department has been striving to make the academic programmes value based, relevant to the times and futuristic. The Present Choice Based Credit System for Commerce students is the result of a decade old continuous academic exercise. The members of the faculty feel proud that their efforts have been crystallized into a credible package for the benefit of the students.

B.Com course in St. Xavier's is specialized programme to equip the students for employment. The Board of Studies of Commerce passed a resolution that anyone who joins the course should qualify at least the lower English Typewriting Examination conducted by the Department of Technical Education, Government of Tamil Nadu or equivalent examination before their entry into the V semester. 2 Extra credits will be offered for completing the lower English Typewriting Examination conducted by the Department of Technical Education, Government of Tamil Nadu.

The students must complete the Microsoft Office Certification course before completing the first year and Tally Academy Certification in Tally ERP.9 before completing the second year from any Computer Training Institute and submit the certificate to the department. Extra 2 credits will be offered for completing the above courses.

Industrial visits and education tour are made as integral parts of the curriculum. The department will initiate necessary arrangement for the same.

In addition to the above, it is compulsory for the students to join the special programmes like Career Oriented Programme (COP) called Certificate in Soft Skills, Diploma in Selling Skills and Advanced Diploma in Entrepreneurial Skills offered through the department.

This department takes pleasure in making your academic life in the campus a fruitful one. Your earnest co-operation is essential to make your academic life more comfortable.

It is very important for the students to keep a copy of this syllabus book in safe custody along with their certificates. You will need it for evaluation of your educational qualifications when you go abroad for higher education or employment.

B.Com Course Pattern

Sem	Status	Subject Code	Title of the Paper	Hrs.	Credits
I	Lang	18 UGT 11	General Tamil-I	6	3
	Lang	18 UGH 11	Hindi-I	(6)	(3)
	Lang	18 UGF 11	French-I	(6)	(3)
	Lang	18 UGE 11	General English-I	6	3
	Core	18 UCG 11	Financial Accounting	6	5
	Allied	18 UCGA 11	Business Economics	6	5
	NME 1	18 UNM 11	Salesmanship	2	2
	SBE 1	18 USB 11	Personality Development	2	2
	VE	18 UVE 11	Religion-I/Ethics-I	2	2
			Total	30	22
II	Lang	18 UGT 21	General Tamil-II	6	3
	Lang	18 UGH 21	Hindi-II	(6)	(3)
	Lang	18 UGF 21	French-II	(6)	(3)
	Lang	18 UGE 21	General English-II	6	3
	Core	18 UCG 21	Business Accounting	6	5
	Allied	18 UCGA 21	Marketing	6	5
	NME 2	18 UNM 21	Basic Accountancy	2	2
	SBE 2	18 USB 21	Religion-II/Life Skills	2	2
	SBE 3	18 USB 22	Skills in Services Marketing	2	2
			Total	30	22
III	Core	18 UCG 31	Corporate Accounting	6	4
	Core	18 UCG 32	Business Organisation and Management	6	4
	Core	18 UCG 33	Commercial Law	6	3
	Allied	18 UCGA 31	Business Mathematics	6	5
	SBE 4	18 USB 31	Social Analysis and Human Rights	2	2
	SBE 5	18 USB 32	Skills for E-Banking	2	2
	ES	18 UES 31	Environmental Studies	2	2
			Total	30	22
IV	Core	18 UCG 41	Company Law	6	4
	Core	18 UCG 42	Special Accounts	6	4
	Core	18 UCG 43	Business Communication	6	3
	Allied	18 UCGA 41	Business Statistics	6	5
	Elect	18 UCGE 41	Human Resource Management	4	4
	SBE 6	18 USB 41	Fundamentals of Marketing	2	2
			Total	30	22
V	Core	18 UCG 51	Contemporary Banking	5	4
	Core	18 UCG 52	Cost Accounting	5	4
	Core	18 UCG 53	Income Tax Law and Practice	5	4
	Core	18 UCG 54	Financial Services	5	4
	Core	18 UCG 55	Customer Relationship Management	5	4
	Elect	18 UCGE 51	Logistics Management	5	5
			Total	30	25
VI	Core	18 UCG 61	Entrepreneurial Training and Development	6	5
	Core	18 UCG 62	Management Accounting	6	5
	Core	18 UCG 63	Auditing	6	5
	Core	18 UCG 64	General Legislations	6	5
	Elective	18 UCGE 61	Investment Management	6	6
			Total	30	26
			STAND		1
			Net Total	180	140

Compulsory Add on courses to be completed

1. Microsoft Office Certification course before completing the first year – 2 Credits
2. Tally Academy Certification in Tally ERP.9 before completing the second year -2 Credits
3. Lower English Typewriting Examination conducted by the Department of Technical Education, Government of Tamil Nadu before V semester.2 Extra credits

Suggestions: Text books and references could be mentioned with publishers and year of publication also.

FINANCIAL ACCOUNTING

(SUBJECT CODE: 18 UCG 11)

SEMESTER – 1

CORE

HOURS – 6

CREDITS-5

LEARNING OUTCOMES

The students will be able to

1. Understand the concept and convention of accounting and also the nuances of double entry book keeping.
2. Prepare the final accounts of trading concerns.
3. Realize the concept of depreciation and gain knowledge with regard to various methods of depreciation.
4. Recognize the nature of non trading concern and undertake the concept of income and expenditure account.
5. Understand the meaning of single entry system and the methods of ascertaining profit under this system.

UNIT I – INTRODUCTION

Basic Principles of Accountancy-Accounting concepts and conventions-Journal-Ledger-Subsidiary Books-Trial Balance-Rectification of Errors - Bank Reconciliation Statements.

UNIT II – FINAL ACCOUNTS

Capital and Revenue Receipts-Capital and Revenue expenditure- **Closing Entries- Adjusting Entries**- Final Accounts -Trading Account, Manufacturing Accounts, Profit and Loss Accounts and Balance Sheet

UNIT III – DEPRECIATION ACCOUNTING

Depreciations-Meaning-Need for Providing Depreciation-Methods of Depreciation: Straight Line Method, Diminishing Balance Method, Annuity Method, Sum of Digits methods, Depreciation Fund Method & Insurance Policy Method. (Depreciation As per AS 6)

UNIT IV – ACCOUNTS OF NON-TRADING CONCERN

Non Trading Concern-Characteristics of Non-trading Concerns-Receipts & Payment Account-Income & Expenditure Account & Balance Sheet.

UNIT V – SINGLE ENTRY SYSTEM

Preparation of Accounts from incomplete records-Net Work (Net worth) Method- Conversion of single entry into double entry

TEXT BOOK

Advanced Accountancy, Dr. M. A. Arulandam, Dr. K. S. Raman, Himalaya Publishing House.

REFERENCE BOOKS

1. Advanced Accounts: M.C.Shukla& T.S. Grewal. S. Chand & Co. Ltd., New Delhi.
2. Advanced Accountancy: S.P. Jain and K.L.Narang, Kalyani Publishers
3. Advanced Accountancy: Gupta and Radhaswamy.

Suggestions: Topics that can be considered for the inclusion : Bills of exchange, Average due date and account current, Brief introduction on Accounting standards such as

AS1 Disclosure of accounting policies

AS2 Valuation of Inventories

AS4 Contingencies and events occurring after Balance sheet date

AS5 Net profit or loss for the period, prior period items and changes in Accounting policies

AS6 Depreciation Accounting

AS9 Revenue recognition

AS10 Property, plant & Equipment

AS12 Government grants

AS29 Provisions, contingent liabilities and Contingent assets

BUSINESS ECONOMICS

(SUBJECT CODE: 18 UCG A11)

SEMESTER - I

ALLIED – 1

HOURS-6

CREDITS-5

LEARNING OUTCOMES

On the successful completion of the course the student will be able to

1. Comprehend the basic concepts of Business Economics.
2. Understand the basic tools of business economic analysis.
3. Know the application of the concepts and economic theories in the business organizations.
4. Acquire skills that will help them to take a rational decisions in issues related to Business Economics.
5. Help the students to understand the sound theoretical framework of the subject of the Business Economics.

UNIT – I INTRODUCTION TO BUSINESS ECONOMICS

Economics: Meaning and definition - Distinction between Micro economics and Macro Economics - Business Economics – Meaning – subject matter of business economics – Definition of Business Economics – Nature and Scope of Business Economics – Economic

Concepts in Business Application - Concept of utility- Law of diminishing marginal utility – Commodity classifications (economics goods and non – economics goods – capital goods and consumer goods –durables and non – durables) Meanings of factors of production (land, labor, capital and organization) – Features.

UNIT – II – DEMAND ANALYSIS & DEMAND FORECASTING

Meaning of demand – classification of demand (individual and market demand) – Demand schedule and its classification, individual and market schedules - demand curve and its classification (individual and market demand curves) – law of demand – **(Expansion/Contraction of demand – Shift in demand curve)** -determinants of demand – Elasticity of demand – meaning – degree – types of elasticity of demand. **Demand Forecasting:** Meaning – Objectives – Types – Requirements and features of demand forecasting

UNIT III – SUPPLY ANALYSIS

Meaning of supply – Classification of supply (individual and market supply) – Supply schedule and its classification (individual and market) – Law of supply – Changes in supply – Determinants of supply. Elasticity of supply – Meaning – Degrees.

UNIT IV – COST AND REVENUE

Cost: Meaning – Various types of cost : – Fixed cost – Average cost – Marginal cost – Variable costs and total cost – opportunity cost and it's application in decision making - Relationship between the above costs. **Revenue :** Concept of Revenue: Meaning - Types (Total Revenue, Average Revenue, Marginal Revenue) – Relationship between MR, AR and Elasticity of demand – Break Even Analysis – Approaches to BEA

UNIT V – PRICE DETERMINATION

Equilibrium price determination – by using simple supply and demand forces – Impact of any movement away from the equilibrium price (i.e. impact of disequilibrium price) – Firm and industrial level equilibrium price – Government policy on price determination (Maximum and Minimum price fixation) and other implications – Pricing under different market situations viz. perfect competition and monopolistic competition.

TEXT BOOK

Maria John Kennedy: Micro Economics, Himalaya Publishing House, Bangalore.

REFERENCE BOOKS:

1. Koutsoyiannis Modern Micro Economics, the Macmillan Press Ltd., London.
2. Stanlake (1985): Starting Economics, London.
3. Samuelson, P.A: Economics, McGraw-Hill International Book Company, 1983
4. Boumal, W.J: Economics Theory and Operation Analysis, Prentice Hall of India Pvt.Ltd. New Delhi, 1982.
5. Lipsey, R: An Introduction to Positive Economics EIB's 1969
6. Ahuja: Advanced Modern Micro Economics Theory.

Suggestions: Unit 2: Indifference curve analysis may be included in place of Demand forecasting

Unit 3: Inclusion of Law of returns and law of variable proportions may be considered

Unit 5: Monopoly, oligopoly markets, features, price discrimination, kinked demand curve may be considered for the inclusion.

If no other course is offered for economics then inclusion of Inflation, Business cycle, Fiscal policies, monetary policies can be considered

SALESMANSHIP

(SUBJECT CODE: 18 UNM 11)

SEMESTER-I	NME-1	HOURS-2	CREDITS-2
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Learning Outcomes

The students after studying the following units will be able to:

1. understand the meaning of salesmanship and its significance in the modern era.
2. explain the qualities of a successful sales person including the process of selling.
3. identify the various skills required for selling including the competencies required for managing sales territories.
4. discuss the method of closing a sales transaction.
5. apply the knowledge gained in salesmanship in a real life situation and evaluate himself on the level of competency acquired in selling.

UNIT I-SALESMANSHIP

Salesmanship-Meaning-Definition-Characteristics of salesmanship-Selling Vs salesmanship-significance of Salesmanship.

UNIT II-PERSONAL SELLING

Personal selling- Selling process-Steps involved in personal selling-Qualities of a successful sales person.

UNIT III-SELLING SKILLS-I

Selling skills-Communication skills-Presentation skills-Territory and Time Management skills.

UNIT IV-SELLING SKILLS-II

Skills for handling objections-Skills for handling different types of customers-Closing sales transaction successfully.

UNIT V-PRACTICAL SESSION

Practical sessions concerning presentation skills and case studies (at least 10 cases).

TEXT BOOK

Pillai,R.S.N.&Bhavathi,-Salesmanship,S. Chand&co, New Delhi-2005

REFERENCE BOOKS

1. Pat Weymes, How to perfect your Selling Skills, Wheeler Pulishing House, Allahabad
2. CharelsFutrell, ABC's of Selling, All India Traverller Book Sellers, New Delhi.

BUSINESS ACCOUNTING
(SUBJECT CODE: 18 UCG 21)

SEMESTER -II

CORE HOURS – 6

CREDITS - 5

Learning Outcomes

- 1) The students familiarize with the branch and departmental accounts
- 2) The students understand the accounts of insurance claims
- 3) The students acquire knowledge with regards to Hire purchase and installment accounts
- 4) The students get a clear idea about the admission and retirement of partnership accounts
- 5) The students understand about the death and dissolution of partnership accounts

UNIT I – BRANCH AND DEPARTMENTAL ACCOUNTS

Need-Types of Branches-Dependent Branches-Accounting for various types of Dependent Branches-Debtors System-**stock and debtors system**-Final Account System- Departmental accounts –Purpose –Allocation of Expenses.

UNIT II – INSURANCE CLAIMS

Fire insurance claims: Loss of stock policy -Average clause-Consequential Loss or Loss of Profit policy- Terms used- Ascertainment of claims- -entries in the books of accounts

UNIT III- HIRE PURCHASE AND INSTALLMENT SYSTEMS

Definition-Various Terms-Accounting Procedure-Calculation of Interest-Calculation of Cash Price-Accounting treatment-Return of Goods-Hire Purchase Trading Account-Stock and Debtors Method-Installment Purchase system

UNIT IV- PARTNERSHIP ACCOUNTS (Admission and Retirement of a partner)

Definition-Partners' Capital and Current Account-Appropriation of Profits-Past Adjustments-Admission of a partner-Calculation of New profit sharing Ratio and sacrificing ratio-**Treatment of Goodwill As per As 10**-Revaluation of Assets and Liabilities-Retirement of a partner.

UNIT V - PARTNERSHIP ACCOUNTS (Death of a partner and Dissolution of firm)

Death of a Partner-Treatment of Joint Life Policies-Dissolution of firm-Accounting Procedure-Insolvency of Partner-insolvency of all Partners

TEXT BOOK

Financial Accounting, T.S. Reddy & A. Murthy, Margham Publications, Chennai

REFERENCE BOOKS

1. Advanced Accountancy : Dr. M.A.Arulanandam, Dr.K.S. Raman, Himalaya Publishing House Pvt Ltd. Mumbai.
2. Advanced Accounts-Volume I, M.C.Shukla, T.S. Grewal, S.C. Guptha, S.Chand and Company Limited, New Delhi

Suggestion: Sale of firm to a joint stock company can be included in the fifth unit.

MARKETING

(SUBJECT CODE: 18UCGA 21)

SEMESTER – II

ALLIED

HOURS – 6

CREDITS - 5

Learning Outcomes

The students after studying the following units will be able to:

1. understand the concept of marketing and its related dimensions including the various approaches to the study of marketing.
2. discuss the significance and the various factors affecting marketing mix and the role of segmentation as a strategy for success in marketing.
3. differentiate the various stages of product lifecycle and the process involved in new product development.
4. analyse the factors affecting price determination and the methods of pricing.
5. apply the knowledge gained in the selection of distribution channels for products and services and in understanding the role of intermediaries in distribution.

UNIT I-INTRODUCTION

Meaning and Definition of Marketing and other related terms-Evolution of modern marketing concept- Approaches to the study of marketing-Importance of Marketing-Functions of marketing.

UNIT II-MARKETING MIX AND MARKET SEGMENTATION

Meaning and importance of Marketing mix-Factors affecting marketing mix-Meaning of Market segmentation- significance of segmentation-Bases for segmentation.

UNIT III-PRODUCT

Meaning-Classification of products-Importance of product innovation-product mix strategies-product life cycle-product failure-development of a New product-Branding-packaging-labeling.

UNIT IV-PRICING

Meaning and importance of price-pricing objectives-factors affecting price determination-methods of pricing-kinds of pricing-Pricing strategies.

UNIT V-PROMOTION AND DISTRIBUTION

‘ Nature of promotion-promotion mix-Advertising,personalselling,SalesPromotion,Publicity-Channels of distribution-selecting a particular type of channel-determining intensity of distribution-nature and importance of retailing-recent trends in retailing-Nature and importance of Wholesaling-role of intermediaries in distribution.

TEXT BOOK

Modern Marketing-Pillai.R.S.N.

REFERENCE BOOKS

Fundamentals of Marketing-William J.Stanton.

Marketing an Introductory Text-Rajan Nair.

Marketing and Salesmanship-S.A.Sherlekar.

BASIC ACCOUNTANCY

(SUBJECT CODE: 18 UNM 21)

SEMESTER-II	NME -2	HOURS - 2	CREDITS -2
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Learning Outcomes

- 1) To learn the concept and role of accounting in the modern business
- 2) To conceptually define accounting and bookkeeping
- 3) To identify the accounting rules required for the business enterprises.
- 4) To apply the accounting rules in determining financial results.
- 5) To prepare financial statements.

UNIT I - INTRODUCTION

Meaning and definition of accounting— Accounting concepts and conventions — classification of Accounts — Accounting Rules —journal entries.

UNIT II - SUBSIDIARY BOOKS

Subsidiary books — Types of cash book — Petty cash book.

UNIT III - LEDGER ACCOUNTS

Preparation of ledger accounts — classification of accounts — preparationof trial balance.

UNIT IV - RECTIFICATION OF ERRORS

Rectification of errors — types of errors - suspense account — preparation of correct Trial balance.

UNIT V - FINAL ACCOUNTS

Final accounts — trading and profit and loss account — Balance sheet — closing and adjusting entries.

TEXT BOOK

1. Dr. ArulrajPonnudurai, Accounting.

REFERENCE BOOKS

- Advanced Accountancy, M. Wilson, Scitech.
Advanced Accountancy, Gupta & R.L. Radhaswamy .M
Advanced Accountancy, S.N. Maheswari

SKILLS IN SERVICE MARKETING

(SUBJECT CODE: 18 USB 22)

SEMESTER-II

SBE 3 HOURS-2

CREDITS-2

Learning Outcomes:

- i) identify selling strategies and after sales follow up
- ii) broader knowledge of key issues of managing complaints
- iii) manage online customer review
- iv) illustrate the ways to improve customer service
- v) analyse the need for creating customer service and ways to collect information about customer service

UNIT I After Sales Service

Service and selling strategies at the time of sale – after sales follow up – when customers contact you

Unit II Managing Customer complaints

Customer complaint behaviour – developing complaints handling policy – managing complaints in your business – tips for managing complaints – common complaints and solutions

Unit III Managing customer online

How online customer reviews work – who uses online customer reviews – benefits of online customer reviews for business – tips for successfully managing online customer reviews

Unit IV Improving customer service

Principles of good customer service – meeting customer expectations – creating a service delivery flowchart – measuring customer service

Unit V Creating customer service

Creating customer service – collecting and storing customer information – ways to collect information.

Suggestion : The Course title may be renamed as Basics of CRM.

CORPORATE ACCOUNTING

(SUBJECT CODE: 18 UCG31)

SEMESTER III

CORE

HOURS-6

CREDITS- 4

Learning Outcomes

- i) Formulate preparation of accounts for issue of shares and debentures
- ii) Gain knowledge regarding redemption of preference shares and debentures
- iii) Acquire basic knowledge in preparing company final accounts
- iv) Justify the most suitable methods of valuing shares and goodwill
- v) Learn the techniques to reconstruct the accounts of companies internally and externally

UNIT I - ISSUE OF SHARES AND DEBENTURES

Issue, forfeiture and reissue of forfeited shares, issue of debentures and underwriting of the shares and debentures.

UNIT II - REDEMPTION OF PREFERENCE SHARES

Redemption of preference shares and redemption of debentures.

UNIT III - COMPANY FINAL ACCOUNTS

Preparation of profit and loss account of corporate entities excluding calculation of managerial remuneration - Profit prior to incorporation.

UNIT IV –VALUATION OF SHARES AND GOODWILL

Valuation of shares and goodwill -Concepts and calculation: simple problems only

UNIT V RECONSTRUCTION OF COMPANIES

Alteration of share capital – Accounting entries for internal reconstruction or capital reduction - external reconstruction.

TEXT BOOK

1.Reddy and Murthy, Corporate Accounting, Margham Publications.

REFERENCE BOOKS:

1. Arulandam M.A & Raman K.S, (2008) Advanced Accountancy, Himalaya Publishing House, New Delhi.
2. Shukal M.C&Grewal T.S, (2008) Advanced Accountancy, S. Chand & Company Ltd., New Delhi.

Suggestion :

- 1) external reconstruction in unit V may be omitted as it could be discussed under amalgamation as merger or purchase in special accounting
2. Issue of shares can be elaborated as Issue of shares at par, at premium and at discount – Methods of issues etc.

BUSINESS ORGANISATION AND MANAGEMENT
(SUBJECT CODE: 18 UCG 32)

SEMESTER-III	CORE	HOURS – 6	CREDITS - 4
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Learning Outcomes

1. The students understand the nature and objectives of business
2. The students aware of the various forms of business
3. The students acquire knowledge regarding the nature and significance of business management
4. The students get idea about the functions of business management
5. The students have knowledge regarding the functions of management such as staffing, directing and controlling in business

UNIT I - NATURE AND OBJECTIVES OF BUSINESS

Concept of business-characteristics of business — Objectives of business — Essentials of successful business — Business Environment — Social responsibilities of business — The changing concept of business.

UNITII - FORMS OF BUSINESS ENTERPRISES

Sole proprietorship: Meaning, Features, merits and limitations — Partnership: Meaning, features- Co-operative societies: Meaning, features and principles — Joint Stock Company: Meaning, features, formation and management — Limited Liability Partnership –One Person Company - Factors influencing the choice of ownership.

UNIT III - NATURE OF SIGNIFICANCE OF MANAGEMENT

Meaning of management — Nature of management — Importance of management — Management Vs Administration — Fayol's Principles of management: Development of Management thought — Taylor's scientific management

UNIT IV - FUNCTIONS OF MANAGEMENT

Planning : Meaning, features, importance — Steps involved in planning process — Organizing — meaning, importance and principles, span, delegation, centralization Vs decentralization

UNIT V - STAFFING DIRECTING AND CONTROLLING

Staffing — meaning and importance — Directing — meaning, features and importance — Controlling — meaning, features and importance, steps in the process of control.

TEXT BOOK

1. P.C. Tulsian Vishal Pandey, Business Organisation and Management

REFERENCE BOOKS

1. C.D. Balaji and Dr. G. Prasad, Business Organisation – Margham Publications
2. Dr. J. Jayasankar, Principles of Management– Margham Publications

**COMMERCIAL LAW
(SUBJECT CODE: 18 UCG33)**

SEMESTER-III	CORE	HOURS-6	CREDITS 3
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Learning Outcomes

- i) Understand the basics of Contract Act.
- ii) Ability to know the execution of contract and the special contracts.
- iii) Knowledge about the Sale of goods Act.
- iv) Understand the Negotiable Instruments.
- v) Working Knowledge about the Negotiable Instruments.

UNIT I – CONTRACT ACT – INTRODUCTION

Definition of Contract – Classification of contracts – Offer and Acceptance – Consideration – Capacity to contract – Free consent – Effects of mistake.

UNIT II – EXECUTION OF CONTRACT AND SPECIAL CONTRACTS

Void agreements – Contingent contracts - Discharge of contracts – Quasi contracts- Special Contracts- Indemnity and guarantee – differentiation – kinds of guarantee – rights of surety – discharge of surety, Bailment – classification – duties and rights of bailor and bailee. Law relating to lien – Finder of goods – Pledge – Rights and duties of Pawnor and Pawnee – Pledge by non-owners.

UNIT III – SALE OF GOODS ACT

Essentials – Sale Vs Agreement to sell – Sale Vs Hire purchase agreement – Conditions and Warranties – Doctrine of Caveat emptor – Performance of contract of sale – Rights of unpaid seller.

UNIT IV – NEGOTIABLE INSTRUMENTS ACT -- INTRODUCTION

Definition – Types of negotiable instruments – Promissory Note – Bills of exchange – Cheque – Classification of negotiable instruments – Parties to negotiable instruments – Liability of parties.

UNIT – V NEGOTIABLE INSTRUMENTS ACT – EXECUTION

Negotiation – Transfer – Instrument obtained by unlawful means – Dishonour of a negotiable instrument – Noting and Protesting – Rules as to compensation – Discharge of Negotiable instruments – Rules of evidence, estoppels and International law – Hundis.

Text Book:

N.D.Kapoor, Elements of Mercantile Law, 31st Revised Edition, 2009, Sultan Chand & Sons, New Delhi.

Reference Books

M.C.Shukla, A Manual of Mercantile Law, 13th Revised Edition, 2009, S. Chand & Company Ltd., New Delhi
M C Kuchhal & Vivek Kuchhal, Business Laws, 1st Edition, 2011, Vikas Publishing House Pvt., Ltd., New Delhi
R.S.N. Pillai and Bagavathi, Business Law, Third Revised Edition, 2010, S. Chand & Company Ltd., New Delhi

Suggestions: Essential elements of contract can be included in the first unit.

LEARNING OUTCOMES

1. It helps the students to understand the interdependent of various sectors and to find out contribution of various sectors.
2. Students will become familiar in calculating different types of interest and its impact on business.
3. Students will acquire the knowledge of calculation of Present value and Annuities.
4. Students will be able to solve problems using log tables.
5. Students acquire the knowledge of calculations using binomial and indices

UNIT I MATRIX ALGEBRA

Meaning — Types of matrices-addition — multiplication-subtraction-transpose of matrix — Determinants of a square matrix — Cramer's rule — Minors and co-factors of a matrix — Adjoint of square matrix — matrix inverse - Simultaneous equation.

UNIT II COMMERCIAL ARITHMETICS

Interest — Annuities — Amortization — Depreciation — present value techniques.

UNIT III LOGRITHMS

Solving problems using logarithm and anti logarithm tables – Operation with logarithm – multiplication – division – involution – evolution.

UNIT IV BINOMIAL THEOREM

Theorems with any index (statement without proof) — position of terms — binomial co-efficient with n \binomial theorem with positive index only.

UNIT V THEORY OF INDICES

Meaning – Positive indices – Zero and unity indices – power raised to power – operation with power function – multiplication of factors with different bases – division of factors with different bases.

TEXT BOOK

Sancheti, D.C & Kapoor, V.K, "Business Mathematics".

REFERENCE BOOKS

Sundaresan, V and Jeyaseelan, S.D: An Introduction to Mathematics.

D.R. Agarwal, "Business Mathematics".

G.K. Ranganath, C.S.Sampangiam "A Textbook of Business Mathematics".

SKILS FOR E BANKING
(SUBJECT CODE: 18 USB 32)

SEMESTER-III	SBE – 5	HOURS 2	CREDITS -2
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Learning Outcomes:

1. Understand the concept e banking
2. Acquire basic skill of opening an account through online
3. Gain knowledge to transfer funds through online
4. Identify the various e payment gateways
5. Know the important e security threats and the schemes in e payment system

Unit I

Introduction to E banking- Advantages and Disadvantages of E banking – Distinguish between traditional and electronic banking

Unit II

Types of deposit - Procedure to open and close bank account through online – credit card system – components of online credit processing.

Unit III

Transfer of funds through online within the same bank – with other banks – transfer from one account to another account in the same bank – NEFT –RTGS

Unit IV

E Payment – Benefits – methods of electronic payment systems – debit card –charge card – smart card – E cheque – E wallet – E draft – E deposit

Unit V

E security threats – security schemes in electronic payment systems – online transaction protocols

REFERENCE BOOKS

- i) E-Commerce – Dr. K. Abirami Devi, Dr. Alagammai, Margham Publications, Chennai 2013.
- ii) E-Commerce, strategy, technologies and applications - David whitely, Tata McGraw Hill publishers co. Ltd.
- iii) E-Commerce – Kamlesh& Bajaj and Debjani Nag, Tata McGraw Hill publishers co. Ltd.

COMPANY LAW

(SUBJECT CODE: 18 UCG 41)

SEMESTER-IV	CORE	HOURS-6	CREDITS-4
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Learning Outcomes

1. The students acquire the Knowledge regarding the procedure for formation of the company
2. The students understand the source of capital and managing the issue of share capital
3. The students get an idea about the management of company
4. The students know the issues regarding the company meeting and proceedings
5. The students get a clear idea about the winding up modes and procedure of a company

UNIT I - FORMATION AND PROMOTION OF COMPANY

Formation of company — Kinds — Promotion — Memorandum of Association — Articles of Association — Prospectus

UNIT II - SHARE AND ITS TYPES

Member — share capital — Reduction of share capital — shares — types of shares — Application and allotment of shares — share certificate — Transfer of shares — surrender of shares — forfeiture of shares — Debentures.

UNIT III - COMPANY MANAGEMENT

Company Management — Board of Directors — Appointment — Duties and liabilities — Legal positions of Directors.

UNIT IV - COMPANY MEETINGS AND PROCEEDINGS

Company meetings and proceedings — kinds of meetings — Requisites of a valid meeting — chairman of a meeting — duties and powers — Resolution — Minutes.

UNIT V - WINDING UP OF A COMPANY

Modes and procedures of winding up

TEXT BOOK

1. Kapoor N.D, Elements of company Law

REFERENCE BOOKS

1. Bagrial, Ashok. K; Company Law
2. B.K. Acharya, P.B. Gorekar, "Company Law and Secretarial Practice".
3. Reddy and Appanniah, "Company Law and Secretarial Practice".

Suggestions:

Unit I: It can be began as Joint stock company – meaning – features – kinds of joint stock companies and Formation and promotion of a company – Process- Memorandum of Association — Articles of Association — Prospectus- certificate of incorporation / certificate of commencement of business- Registered office of the company -Alteration of Memorandum of association / Articles of Association

Unit II different methods of issue of shares

Unit III Number of directorships, woman director, independent director, Director Identification Number, Vacation of office of director – removal of director – provisions related to meeting of board of directors

UNIT IV Notice , Quorum, Types of resolutions

SPECIAL ACCOUNTS

(SUBJECT CODE: 18 UCG 42)

SEMESTER-IV	CORE	HOURS-6	CREDITS-4
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Learning objectives

- i) Understand the procedure to windup existing companies and to form a new company
- ii) Know the preparation of accounts of banking companies
- iii) Preparation of accounts of life and general insurance companies
- iv) Formulate preparation of balance sheet in two parts
- v) Ability to prepare consolidated balance sheet of companies

Unit I: MERGER AND ACQUISITION OF BUSINESS

Concepts and accounting treatment for merger and acquisition of business

Unit II: ACCOUNTS OF BANKING COMPANIES

Accounts of Banking Companies- Rebate on bills discounted- Final Accounts.

Unit III: ACCOUNTS OF INSURANCE COMPANIES

Accounts of Insurance Companies- Life Insurance- General Insurance.

Unit IV: DOUBLE ACCOUNT SYSTEM

Double account system- Accounts of Electricity Companies- Calculation of Reasonable Return.

Unit V: HOLDING COMPANIES

Holding Companies- Preparation of Consolidated Balance sheet.

TEXT BOOK

1. Reddy and Murthy, Corporate Accounting, Margham Publications.

REFERENCE BOOKS:

3. Arulandam M.A & Raman K.S, (2008) Advanced Accountancy, Himalaya Publishing House, New Delhi.
4. Shukal M.C&Grewal T.S, (2008) Advanced Accountancy, S. Chand & Company Ltd., New Delhi.

Suggestions:

Unit I Mergers and acquisitions as per AS 14, Calculation of Purchase consideration, Closing entries in the books of vendor company opening entries in the books of Amalgamation as merger/ amalgamation as purchase

Unit V: preparation of Consolidated Balance sheet as Per AS 21

Syllabus could be elaborated with more sub headings or sub topics.

BUSINESS COMMUNICATION

(SUBJECT CODE: 18 UCG 43)

SEMESTER-V1	CORE	HOURS – 6	CREDITS - 3
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Learning Outcomes

1. The students understand the concept of business communication
2. The students aware of the various forms of corporate communication
3. The students acquire knowledge regarding the writing skills and report writing
4. The students get idea about the listening skills and factors affecting the listening skills
5. The students have knowledge regarding the modern form of communications

UNIT I

Introduction to Business Communication-Basic forms of communication- Communication models and processes- Theories of communication-Audience analysis -Effective communication-Principles of Effective Communication..

UNIT II

Corporate Communication: Formal and informal communication networks- Grapevine-Miscommunication (Barriers)- Improving communication. Practices in business communication- Group discussions- Mock interviews-Seminars

UNIT III

Writing Skills- Planning business messages- Rewriting and editing- The first draft-Reconstructing the final draft- Business letters and memo formats-Persuasive letters- Sales letters- Collection letters-Report Writing: Introduction to a proposal, short report and formal report, report preparation.

UNIT IV

Effective listening: Principles of effective listening- Factors affecting listening -Appearing in interviews- Conducting interviews- Writing resume and letter of application.

UNIT V

Modern Forms of Communication: Fax- E-mail: Video conferencing etc. International Communication: Cultural sensitiveness and cultural context. Writing and presenting in international situations- Inter-cultural factors in interactions- Adapting to global business.

TEXT BOOK:

Balasubramanyam; Business Communications; Vikas Publishing House, Delhi.

REFERENCES:

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Kaul: Business Communication; Prentice Hall, New Delhi.
3. Patri VR: Essentials of Communication; Greenspan Publications, New Delhi.

BUSINESS STATISTICS

(SUBJECT CODE: 18 UCGA 41)

SEMESTER-IV	ALLIED	HOURS-6	CREDITS - 5
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Learning outcomes

1. Students will learn practical importance and the usage of central value and its reliability.
2. Students could be able to find out the relationship between various economic parameters.
3. Students will acquire the knowledge of arriving future value by relating the past values.
4. Students could become familiar with the measurement of major economic parameters and its effects.
5. Students will be able to find out the relationship between various attributes and its impact.

UNIT I - MEASURES OF CENTRAL TENDENCY

Statistics — meaning — primary and secondary data — different methods of collecting primary data — spot enquiry, Indirect and enquiry — Questionnaire method — Sources of secondary data — classification and tabulation.

Average — meaning — requirements of a good average — types of averages — Mean — Median — Mode.

Dispersion in general sense and relative sense — measures of variation — Mean deviation — Standard deviation.

UNIT II - CORRELATION

Correlation — meaning and definition — mathematical methods of studying correlation — Karl Pearson's co-efficient of correlation — Spearman's rank correlation.

UNIT III - REGRESSION

Regression — meaning and definition — Difference between correlation and regression — regression equations — regressions co-efficient

UNIT IV - INTERPOLATION, EXTRAPOLATION AND ASSOCIATION OF ATTRIBUTES

Interpolation and Extrapolation — meaning — Newton's method for equal intervals — Binomial expansion methods (one missing value)— Lagrange's method. -Association of attributes — meaning of association — Yule's co-efficient of Association.

UNIT V - INDEX NUMBER

Meaning - Method of construction, Laspeyres's Method, Paasche's Method, Drobish and Bowley's Method, Fisher's Ideal Method, Marshall-Edgeworth method, Kelly's method - Time Reversal Test - Factor Reversal Test - circular Test - Chain base, Fixed base - Base Shifting - Consumer Price Index - Cost of living Index Number.

TEXT BOOK

Gupta S.P. Statistical Methods

REFERENCE BOOKS

- Pillai R.S.N & Bagavathi V. Statistics
- Sanchetti & Kapoor Statistics
- Kanner V.K. Fundamentals of Statistics

HUMAN RESOURCE MANAGEMENT

(SUBJECT CODE: 18 UCGE 41)

SEMESTER-IV

ELECTIVE

HOURS-4

CREDITS-4

Learning outcomes

1. Thorough knowledge on Human resource management
2. Understanding the importance and maintenance of human resource
3. Ways and means of getting human resource
4. Various ways of training and motivating human resource
5. Evaluating the performance of human resource

UNIT I - INTRODUCTION TO HUMAN RESOURCE MANAGEMENT

Meaning and Definition-Functions of HRM- Characteristics —Needs &Importance-Roles of HR manager-Principles of HRM-HR Versus Personnel Management.

UNIT II - HUMAN RESOURCE PLANNING

Meaning —Needs-Importance-Benefits-Factors affecting HRP-Process of HRP-Requisites for successful HRP-Job analysis purpose—Steps in job analysis-Job description-Job specification-Job evaluation-Objectives-Principles-Basic procedure-Advantages &Disadvantages.

UNIT III - RECRUITMENT AND SELECTION PROCESS

Meaning-Definition-Factors affecting recruitment-Steps on recruitment process-Recruitment policy-Sources of recruitment-Methods of recruitment-Selection-Meaning-Steps in selection procedure-promotion-Demotion-Transfer.

UNIT IV - TRAINING AND MOTIVATION

Meaning and Definition-Characteristics-Needs-Importance-Methods of training-Motivation-Meaning-Characteristics -Importance-Techniques of Motivation-Theories of Motivation (Maslow's need theory, McGregors x theory y. theory, Herberg's two factor theory, McClellands learned needs theory).

UNIT V - MERIT RATING AND PERFORMANCE APPRAISAL

Meaning &Definition- Objectives —Uses and Importance-Limitations and Problems of Merit Rating-Performance Appraisal- Methods of Performance Appraisal-Essentials of Performance Appraisal System-Process of Performance Appraisal System —Merit Rating Versus Performance Appraisal.

TEXT BOOKS

Human Resource Management- C.B.Memoria& S. Ghanakar.(2014)

Human Resource Management - G.S. Sudha.(2014)

REFERENCE BOOKS

1. Human Resource Management –Dr. J. Jeyasankaran, MARGHAM Publications, Chennai(2018).
2. Personal and Human Resource Management - P. SubbaRao, Himalaya Publishing House.(2014)
3. Human Resource Management - K. Aswathappa, TATA McGrawHill.

Suggestions : Recent trends in HRM, Global HRM, Strategic HRM- an overview-Human Resource Information System (HRIS), Safety and Health aspects, Grievance redressal mechanism, Human Resources Audit, Human Resources Accounting can be considered for the inclusion in the appro

FUNDAMENTALS OF MARKETING

(SUBJECT CODE:18 USB 41)

SEMESTER – IV	SBE 6	HOURS – 2	CREDITS - 2
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Learning Outcomes

The students after studying the following units will be able to:

1. understand the concept marketing and its related fundamental dimensions.
2. explain the various classifications of market including its functions.
3. outline the factors influencing marketing mix and the significance of segmentation.
4. differentiate the various stages of product lifecycle and the different kinds of pricing.
5. evaluate the channels of distribution for better selection and the role of salesman in enhancing corporate sales volume.

UNIT I-Marketing

Meaning and Definition-Selling Vs.Marketing-Importance of Marketing-Approaches to the study of Marketing.

UNIT II-Market and Functions of Marketing

Meaning and classification of market-Functions of Exchange-Functions of Physical Supply-Facilitating functions

UNIT III-Marketing Mix and Market Segmentation

Meaning and Definition-Factors influencing Marketing Mix-Meaning and Definition of Market segmentation-Significance of Segmentation

UNIT IV-Product and Pricing

Meaning and Definition of Product-Types of Product-Product Life Cycle-Concept of Pricing-Pricing Objectives-Kinds of Pricing

UNIT V-Place and Promotion

Meaning of Channels of Distribution-Types of channels-Factors affecting Channel Choice-Meaning of Promotion-Meaning and Importance of Advertising--Meaning and importance of Sales Promotion-Advertising and Publicity

TEXT BOOK

Modern Marketing-RSN Pillai-Sultan Chand and Sons

REFERENCE BOOKS

1. Marketing: N Rajan Nair,
2. Marketing-SA Sherlekar

CONTEMPORARY BANKING

(SUBJECT CODE: 18 UCG 51)

SEMESTER-V	CORE	HOURS-5	CREDITS-4
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Learning Outcomes

1. The students understand the concepts of banking
2. The students aware of the components of banking system in India
3. The students acquire knowledge regarding the instrument used in banks
4. The students get idea about the E-banking and its various dimensions
5. The students have knowledge regarding the customer services of banking

UNIT I - INTRODUCTION TO BANKING

Definition of Banking,— Types of Banking — Services of a Commercial Banker — **Banker and Customer** - Types of Bank accounts—Procedure for opening a bank account— Principles and Types of Bank lending--Special types of customers — Relationship between Banker and Customer — Banker's rights and obligations.

UNIT II - BANKING SYSTEM IN INDIA

Banking structure in India —Indigenous Banker — Commercial banks — Scheduled banks — Co-operative banks — Regional Rural Banks — Industrial Development Banks — NABARD — Exim bank — Housing banks—RBI and its functions

UNIT III – BANKING INSTRUMENTS

Cheques – meaning and features – ChequeVs Bill of Exchange — Banker's Cheque – Golden Cheque scheme – Traveller'scheque – Draft – ChequeVs Daft – Credit cards - Debit cards – Crossing of Cheque – Endorsement – Marking of Cheque – Material Alteration.

UNIT IV – E-BANKING AND ITS DIMENSIONS

Meaning—Traditional Banking Vs. E-Banking—Electronic Delivery Channels—Facets of E-Banking—Truncated Cheque and Electronic Cheque—Models for E-Banking—MICR clearing – Electronic Fund Transfer- Digital Payment System – Virtual Payment Systems—Internet Banking—Mobile Banking – Tele Banking -- Advantages of E-Banking—Constraints of E-Banking

UNIT V - BANKING AND CUSTOMER SERVICES

Role of Customer Service in Banking—Dimensions of Improving Customer Services in Banks — Banking Ombudsman Scheme—Objectives—Powers and Duties of Banking Ombudsman—Procedure for Redressal of Grievances.

TEXT BOOKS

1. Gordon and Natarajan -Banking Theory Law and Practice

REFERENCE BOOK

1. Renusooti -Banking and Financial Services in India.
2. Muraleedharan - Modern Banking theory and Practice.

Suggestions: Contents of Unit 1 and Unit 2 may be interchanged.

COST ACCOUNTING

(SUBJECT CODE: 18 UCG52)

SEMESTER-V	CORE	HOURS-5	CREDITS-4
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LEARNING OUTCOMES

1. Describe how cost accounting is used for decision making and performance evaluation.
2. Explain the basic concept of cost and how costs are presented in financial statements.
3. Demonstrate how materials, labour and overhead costs are added to a product at each stage of the production cycle.
4. Identify cost classifications based on how the cost will be used: whether for preparing external reports, predicting cost behavior, assigning costs to cost objects, or decision making
5. Recognize that job-order and process costing are being used in service, merchandising as well as manufacturing sectors.

UNIT I - INTRODUCTION

Definition of costing — objectives — advantages-Difference between cost and financial accounts — analysis and classification of cost - preparation of cost sheet

UNIT II - MATERIALS

Purchase of materials — Receiving materials — issuing materials — Minimum level — maximum level — reordering level —Economic ordering quantity — methods of valuing material issues — FIFO, LIFO, average cost method, base stock method.

UNIT III - LABOUR

Systems of wage payment — Time wage system, piece rate system, premium and Bonus plans — computation of labour cost — labour turnover.

UNIT IV - OVERHEADS

Definition of overhead — classification of overhead cost — allocation and apportionment of overhead expenses — bases of apportionment — methods of re-apportionment — absorption of overheads.

UNIT V - CONTRACT AND PROCESS COSTING

Methods of costing —job costing- contract costing-transport costing — process costing — features of process costing — process losses — normal loss, abnormal loss and abnormal process gain — cost audit.

Problem-70% Theory-30% '

TEXT BOOK

Cost Accounting — Jain S.P &Narang K.L

REFERENCE BOOKS

1. Cost Accounting -A.Murthy, S.Gurusamy.
2. Cost Accounting -R.S.N. Pillai&Bagavathy.
3. Cost Accounting-Dr. C.Eugine Franco

Suggestions:

Unit III : Premium and Bonus plans to be discussed can be explicitly given.

Reconciliation between cost accounting and Financial accounting Profits/loss can find a place in the first unit.

Unit II: Inventory control systems such as ABC analysis, VED analysis and Just intime inventory analysis may be considered.

INCOME TAX LAW AND PRACTICE

SUBJECT CODE: 18 UCG 53

SEMESTER: V	CORE	HOURS- 5	CREDITS-4
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LEARNING OUTCOMES:

- ❖ Acquired knowledge about the basic provisions, terms and concepts of income tax.
- ❖ Learnt to compute salary income with eligible deduction.
- ❖ Trained to compute the taxable income from house property with deductions.
- ❖ Specialized to find the actual profit or loss of the business and profession.
- ❖ Apprehended the legal principles and the polices governing taxation of capital gains and income from other sources

UNIT I - INTRODUCTION

Definition – Agricultural income – Previous year – Assessee – Assessment year – Person – Principal officer – Resident – Ordinary resident – Non- resident – Tax liability – Deemed income – Capital and Revenue – Income exempt from tax.

UNIT II - INCOME FROM SALARY

Income from Salary (simple sums only)

UNIT III - INCOME FROM HOUSE PROPERTY

Income from house property

UNIT IV - PROFITS AND GAINS FROM BUSINESS

Profits and gains from business or profession (excluding depreciation)

UNIT V – CAPITAL GAINS AND INCOME FROM OTHER SOURCES

Capital gains – Income from other sources

TEXT BOOK:

H.C. Mehrotra –Income Tax Law and Practice.

REFERENCE BOOKS:

1. T.S. Reddy and A Murthy, Income Tax Theory, Law and Practice.
- 2.H.C. Mehrotra& S.P. Goyal Income Tax, SahityaBhawan Publications

Suggestions:

Unit I

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

Unit – III: (18 hours)

Meaning of GAV and NAV - Types of House Property - Deduction inv/s 24 - Computation of Income from House Property.

Unit – IV: (22 hours)

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

Unit – V: (21 hours)

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

FINANCIAL SERVICES

(SUBJECT CODE: 18 UCG 54)

SEMESTER-V

CORE

HOURS-5

CREDITS-4

Learning Outcome

1. Awareness of the various scope of financial services
2. Knowledge on financial services available in India
3. Knowledge on Leasing and its advantages
4. Awareness towards investment avenues
5. Knowledge on credit rating and SEBI guidelines

UNIT I – INTRODUCTION

Financial services- Meaning and classification- scope – New Financial products and Services – Innovative Financial Instruments – challenges face the financial services sector.

UNIT II – MERCHANT BANKING

Merchant Banks Vs. Commercial Banks – Services of Merchant Banks – Qualities requires of Merchant Bankers – Merchant Banking in India.

UNIT III – LEASING

Meaning – steps involved in leasing Transactions- types of lease – Advantages and Disadvantages – problems of leasing

UNIT IV – MUTUAL FUNDS

Origin – Types – Importance – Types of Risk – organization of the Fund – Reasons for slow growth

UNIT V – CREDIT RATING

Meaning – Function – Benefits of rating to investors and companies – credit rating agencies of India – Rating methodology and symbols – SEBI Guidelines for rating

TEXT BOOK:

1. Gordon. E and Natarajan.K, Financial Markets and Services, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:

1. Clifford Gomez, Financial Markets and Institution and Financial Services, Prentice Hall India.

CUSTOMER RELATIONSHIP MANAGEMENT
(SUBJECT CODE: 18 UCG55)

SEMESTER - V	CORE	HOURS - 5	CREDITS -4
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Learning Outcomes

1. Realizing the importance of CRM concepts in modern business sectors
2. Understanding the components of customer satisfactions
3. Knowing the service quality will bring new customer and to retain the existing customers of the business
4. Awareness of using modern technology and software to create good and effective relationship with customers
5. Knowing the influence of CRM in rural and various service sectors.

UNIT I

Fundamentals of CRM: Theoretical perspectives of relationship, Evolution of relationship marketing, Stages of relationship, Issues of relationship, Purpose of relationship marketing, Approach towards marketing: A paradigm shift, Historical Perspectives, CRM Definitions, Emergence of CRM practice:, CRM cycle, Stakeholders in CRM, Significance of CRM, Types of CRM, Success Factors in CRM, CRM Comprehension, CRM Implementation.

UNIT II

Customer Satisfaction: Meaning, Definition, Significance of Customer Satisfaction, Components of Customer Satisfaction, Customer Satisfaction Models, Rationale of Customer Satisfaction, Measuring Customer Satisfaction, Customer satisfaction and marketing program evaluation, Customer Satisfaction Practices, Cases of Customer Satisfaction.

UNIT III

Service Quality: Concept of Quality, Meaning and Definition of Service Quality, Factors influencing customer expectation and perception, Types of Service Quality, Service Quality Dimensions, Service Quality Gaps, Measuring Service Quality, Service Quality measurement Scales.

UNIT IV

Customer Relationship Management: Technology Dimensions - E-CRM in Business, CRM: A changing Perspective, Features of e-CRM, Advantages of e-CRM, Technologies of e-CRM, Voice Portals, Web Phones, BOTs, Virtual Customer Representative, Customer Relationship Portals, Functional components of CRM, Database Management: Database Construction, Data Warehousing, architecture, Data Mining. Characteristics, Data Mining tools and techniques, Meaning, Significance, Advantages, Call Centre, Multimedia Contact Centre.

UNIT V

Customer Relationship Management: Emerging Perspectives:

Employee - Organisation Relationship, Employee - Customer Linkage, Factors effecting employee's customer oriented behaviour, Essentials of building employee relationship, Employee customer orientation, Service Failure, Service Recovery Management, Service Recovery Paradox, Customer Life time value, customer profitability, customer recall management, customer experience management, Rural CRM, customer relationship management practices in retail industry, hospitality industry, banking industry, telecom industry and aviation industry.

Reference and Text Books

1. Alok Kumar Rai : Customer Relationship Management: Concepts and Cases (Second Edition) PHI Learning
2. Simon Knox, Adrian Payne, Stan Maklan: Customer Relationship Management - Routledge Inc.
3. Chaturvedi - Customer Relationship Management(Excel Books)
4. Sheth J N, Parvatiyar A. and Shainesh G. : Customer relationship management: , Emerging Concepts, Tools, & Applications, Tata McGraw- Hill Education.

LOGISTICS MANAGEMENT
(SUBJECT CODE: 18 UCGE 51)

SEMESTER – V	ELECTIVE	HOURS – 5	CREDITS - 5
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Learning Outcomes

The students after studying the following units will be able to:

1. understand the concept of logistics and its role in supply chain management.
2. explain the process of demand management and the importance of customer service standard and strategy.
3. review the role of purchase in logistics management and the various criterias to be followed in vendor selection for organizations.
4. outline the determinants of location selection for warehouse and the various decisions concerning warehouse.
5. describe the factors affecting the selection of material handling equipments and the role of packing in warehousing.

UNIT-I Introduction to Logistics Management:

Meaning-types-Scope-Importance of logistics management-Need for logistics management-role of logistics in the supply chain management, economy and organisation-logistics planning-mission and objectives-logistical objectives.

UNIT-II Demand Management and Customer Service:

Meaning-relationship between customer service and demand management-demand management process-problems in demand management-types of forecasting-purpose of forecasting-customer service strategy-development of customer service standard.

UNIT-III Order Processing and Purchasing:

Customer order cycle-order management system-elements of order cycle-order processing categories-role of purchasing in logistics management-purchase process-vendor selection criteria.

UNIT-IV Facility Location Decision and Warehousing:

Logistic network design-process-locational determinants-current trends governing selection of site-Warehouse location pattern-Warehouse functions-Warehousing decisions-types-services offered.

UNIT-V Material Handling and Packaging:

Materials handling-functions-Scope-importance-objectives-principles-problems in material handling-factors affecting selection of material handling equipments-types of material handling equipments-Packaging-role of packaging in warehousing

TEXT BOOK:

ShridharaBhat, Logistic Management,Second Revised Edition,2011,Himalays Publishing House Pvt.Ltd, Mumbai

ENTREPRENEURIAL TRAINING AND DEVELOPMENT

(SUBJECT CODE: 18 UCG 61)

SEMESTER-VI CORE HOURS-6 CREDITS-5

Learning Outcomes

After undergoing this paper the students will be able to:

1. understand the concept of entrepreneur, entrepreneurship and women entrepreneurship.
2. acquire knowledge about the entrepreneurial motivation and competencies of entrepreneurs.
3. know the process of Entrepreneurship Development Programmes.
4. understand the rural entrepreneurship and project management
5. the institutional support and incentives provided to entrepreneurs.

UNIT I - ENTREPRENEUR AND ENTREPRENEURSHIP

Concept of entrepreneur-Characteristics and functions of an entrepreneur — concept of entrepreneurship - role of entrepreneur in economic development — factors affecting entrepreneurial growth.

UNIT II - ENTREPRENEURIAL MOTIVATION AND COMPETENCIES

Entrepreneurial motivation - motivating factors — entrepreneurial competencies — major entrepreneurial competencies-developing competencies-Women entrepreneurship —concepts, functions and problems of women entrepreneurs.

UNIT III - ENTREPRENEURIAL DEVELOPMENT PROGRAMMES

Entrepreneurship development programmes — meaning — need for entrepreneurship development programmes —objectives —course contents and curriculum of entrepreneurship - development programmes —phases of EDP's-evaluation of EDP's —problems faced by EDP's.

UNIT IV –RURAL ENTREPRENEURSHIP AND PROJECT MANAGEMENT

Meaning — need — problems developing rural entrepreneurship - project identification and selection —project formulation —project appraisal

UNIT V - INSTITUTIONAL SUPPORT TO ENTREPRENEURS AND INCENTIVES FOR MICRO AND SMALL ENTERPRISES

Need for institutional support- Institutional support to micro and small entrepreneurs – NSIC- SIDO- SSIB- SISI- DICs- Industrial Estates- Incentives and subsidies- Tax concessions- Marketing and Export Assistance- Technical Assistance.

TEXT BOOK

Entrepreneurial Development —S.S Khanka, S.Chand& Company Ltd, New Delhi

REFERENCE BOOKS

1. Entrepreneurship Development, Gordon, E, Natarajan K, Himalaya Publishing House, Mumbai.
2. Dynamics of Entrepreneurial Development and management —Vasant Desai, Himalaya Publishing House, Mumbai.
3. Management of a small scale Industry —Vasant Desai, Himalaya Publishing House, Mumbai.

MANAGEMENT ACCOUNTING

(SUBJECT CODE: 18 UCG 62)

SEMESTER-VI CORE HOURS-6 CREDITS-5

Learning Outcomes

- Students can describe the role of accounting information system and its limitations.
- Students can explain the concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows.
- To prepare an income statement required for external reporting and a different one more useful to managers for managerial decision-making.
- To identify cost classifications based on how the cost will be used: whether for preparing external reports, predicting cost behavior, assigning costs to cost objects, or decision making.
- Locate and analyze financial data from annual reports of corporations.

UNIT I - INTRODUCTION TO MANAGEMENT ACCOUNTING AND RATIO ANALYSIS

Meaning — Objectives — advantages — limitations — management accounting Vs financial accounting — Basic financial statement analysis (comparative — common size — trend analysis) — Ratio analysis (Meaning — Uses and limitations — Analysis for liquidity, Solvency and Profitability) — Inter firm comparison

UNIT II - FUNDS ANALYSIS

Cash flow analysis and Fund flow analysis - preparation of funds flow statement and cash flow statement .

UNIT III- MARGINAL COSTING

Meaning — Basic concepts — PV ratio — Break even analysis — Applications of marginal costing — Merits and Limitations

UNIT IV- BUDGETARY CONTROL

Meaning — Objectives — Uses and limitations — Production budget and Sales budget — Cash budget — Flexible budget — Zero Base Budgeting

UNIT V - STANDARD COSTING

Meaning — Objectives — Uses and Demerits — Analysis of variances (material and labour only)

TEXT BOOK

1. Management Accounting : A Murthy, Gurusamy, Tata McGrawMcStaw Hill Publishing Company Limited, New Delhi.

REFERENCE BOOKS

1. R.S.N. Pillai, Bagavathi.V — Management Accounting.
2. Gordon Jeyaram, Sundaram and Jeyachandran, Management Accounting, Himalaya Publishing House.

Suggestions:

Unit II Cash flow statement as per AS 3 may be included and discussed in the class room.

The following subheadings may be included: Fund from operations, schedule of changes in working capital, cash from operations, Cash flow from operating/Investing/Financing activities.

Unit III: Marginal cost, variable cost, Contribution, Margin of safety Cost Volume Profit Analysis May be included . The unit also may specifically include certain applications of Marginal costing for problem solving.

AUDITING

SUB CODE: 18 UCG 63

SEMESTER-VI	CORE	HOURS-6	CREDIT-5
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Learning Outcomes

1. Understand well the fundamental concept of various components of Auditing
2. Realizing the importance of internal checking on various transactions in business
3. Bringing alertness to have a documentary evidence for every transactions of business
4. Empowered the students with different methods of valuing the various assets and liabilities of the company
5. Awareness of various accounting standards on various items of accounting

UNIT-I - Concepts of Auditing:

Origin, Meaning and objectives- Difference between accountancy, Auditing and Investigating- Various types of audit- statutory audit- Audit programme, audit working papers, Test checking and Routine checking-Preliminaries to the audit –Importance and limitations of audit.

UNIT-II – Internal Check:

Meaning- Objectives, Distinction between internal control and internal audit- Essential of a sound system of internal check- internal check with regard to different items. Audit report - Contents, Kinds.

UNIT-III - Vouching:

Vouching, Verification of assets, Meaning, Objects and Importance- Vouching of cash transaction – vouching of ledger accounts.

UNIT-IV – Verification and Valuation of Assets and Liabilities:

Meaning- Objectives of Verification – Methods of verification and Valuation of Assets and Liabilities.

UNIT-V - Accounting Standards:

Meaning-Objectives-Significance-Scope- Advantages and Disadvantages –Benefits , Accounting Standard Board in India-Functions of ASB.

Text Book:

Sharma T.R- - Auditing.

J.C. Varshney – Financial Accounting

Reference Books:

- 1.Tandon B.N – Practical Auditing.
- 2.Varma, Agerual- Practical Auditing.
- 3.Saxena R & G – Principals and Practice of Auditing

4.R.S.NPillai, Bagavathi, S.Uma - Financial Accounting.

Suggestions: The following topics may be incorporated in the syllabus: Auditing Assurance standards -internal audit and statutory audit - status of internal auditor, Audit of joint stock companies - Requirements of CARO as per Companies Act- qualifications and - disqualification appointment, rotation, and removal of auditor - remuneration and expenses of an auditor' - powers and duties of an auditor - status of an auditor - auditors lien - audit of share capital - audit of share transfer, unclaimed dividends - duty of an auditor in connection with the payment of dividends; auditor's report- liabilities of an auditor - liabilities of an auditor under Companies Act law of agency - liability of an auditor to third parties.

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

GENERAL LEGISLATIONS

SUB CODE: 18 UCG 64

SEMESTER-VI	CORE	HOURS-6	CREDIT-5
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Learning Outcomes

1. Knowledge on fiscal and monetary policies of India
2. Knowledge on how the budget is prepared
3. Knowledge one economic reforms and its implications
4. Awareness about the consumer protection laws
5. Understanding information technology acts and computer crimes

Unit I – Financial System

Meaning and definition of finance, Central and state financial relations, finance of Central and State Governments, Fiscal Policies and Monetary policies, Problems relating to Fiscal and Monetary Policies.

Unit II – Budget

Meaning, Definition, Objectives, importance, Indian Budgetary systems, Finance Commission, Union budget and State Budget.

Unit III – Economic Reforms

Liberalization, Privatization, Globalization (LPG) Process initiated in 1991, World Trade Organization (WTO), Multinational Corporations (MNCs)

Unit IV - Consumer protection Law

Consumer, Consumerism, Need for Consumer protection, Consumer Protection Act, Redressal of Grievances, Procedure for Redressal of Consumer Grievances.

Unit V - Information Technology Acts

Digital System, Cyber Laws, IT Act, Rationale, Needs, Objectives, Problems and Challenges of IT Act, Regulatory Authorities, Computer Crimes.

Text Books

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai, 2016.
2. Ramagopal C, Business Legislation, New age international Publishers, New Delhi, 2008.

Reference Books

1. Avadhani V A, Financial Services in India, Himalaya Publishing House, Mumbai, 2009.
2. SarojUpadhyay, Business Environment, Asian Book Private Limited, New Delhi, 2010.

Suggestions:

Unit I Components of Fiscal policies, Monetary policies – Uses of these policies in controlling inflation, managing trade cycle, role in equitable and balanced economic growth and development

Unit II NitiAyog

INVESTMENT MANAGEMENT

SUB CODE: 18 UCGE 61

SEMESTER-VI	ELECTIVE	HOURS-6	CREDIT-6
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Learning Outcomes

After undergoing this paper the students will be able to:

1. gain knowledge regarding the nature and scope of the investment management.
2. Know the process of new issue market and the parties involved in the new issue
3. Understand the secondary market and the functions of stock exchange.
4. Acquire knowledge about the fundamental and economic environment analysis
5. exposed to technical and portfolio analysis.

UNIT-I Nature and Scope of Investment Management

Definition- classification of investment- Features – Factors favouring Investment- Investment alternatives- Real investments- Contingent investments- Titular investment.

UNIT-II New Issue Market

Primary markets- Functions of new issue market-Methods of floating new issues- Public issues- merits and demerits of public issue- players and parties involved in the new issue market- problems of new issue market.

UNIT-III Secondary Market

Definition of stock exchange- characteristics- Important stock exchanges in India- Functions of stock exchanges- Listing of securities- Listing procedures – Advantages and disadvantages of listing – Methods of Trading in Stock Exchange- stages involved in trading in stock exchange.

UNIT-IV Fundamental analysis

Approaches to security analysis- Fundamental analysis- Economic environment analysis- industry analysis- ratio analysis- book value and market value of shares- Fundamental valuation Models.

UNIT-V Technical and Portfolio analysis

Basic assumptions of Technical Analysis- Difference between Technical and Fundamental analysis- Dow Theory- Efficient Market Theory- Portfolio analysis-Diversification and risk marketing model- Portfolio performance evaluation and revision.

Text Book:

PreetiSingh Investment Management, Himalaya Publishing House, Mumbai

Reference Books:

1. Dr.L.Natarajan Investment Management
2. Bhalla, V.K and Tuteja, S.K Investment Management
3. Preeti Singh Security Analysis and Portfolio Management

Suggestions: Kinds of shares, bonds/debentures , Futures, options may be considered.