

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 Manonmaniam Sundaranar 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, Commerce department has been striving to make the academic programmes value based, relevant to the times and futuristic. The present Choice Based Credit System (CBCS) 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. 2 Extra credits for each programme 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 Course (COC) namely Certificate in Soft Skills and Diploma in Selling Skills offered in the department.

This department takes pleasure in making your academic life in the campus a fruitful one. The earnest co-operation of the students is essential to make the 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. Students need it for evaluation of the educational qualifications when the students 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 / Consumer Rights	2	2
	SBE 1	18 USB 11	Life Skills	2	2
	VE	18 UVE 11	Religion 1 / Ethics	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	Tourism Marketing / Basic Accountancy	2	2
	SBE 2	18 USB 21	Religion 11 / Skills for Employability	2	2
	SBE 3	18 USB 22	Skills in Services Marketing / Import and Export Procedure	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	Business Law	6	3
	Allied	18 UCGA 31	Business Mathematics	6	5
	SBE 4	18 USB 31	Human Rights and Social Analysis	2	2
	SBE 5	18 USB 32	Skills for E-Banking / Stock Market	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	Advanced Corporate Accounting	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 / Principles and Practice of Insurance	4	4
	SBE 6	18 USB 41	Fundamentals of Marketing / On-Line Trading and DEMAT Operation	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 / Stock Market Operation	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	Legal Environment of Business	6	5
	Elective	18 UCGE 61	Investment Management / Business Ethics	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**

FINANCIAL ACCOUNTING

(SUBJECT CODE: 18 UCG 11)

SEMESTER – 1

CORE

HOURS – 6

CREDITS-5

Course outcomes. At the end of the course 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-AS 1 Disclosure of accounting policies - 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

Arulandam M.A & Raman K.S, “Advanced Accountancy”, Himalaya Publishing House, New Delhi, 2008.

REFERENCE BOOKS

1. Shukal M.C&Grewal T.S, “Advanced Accountancy”, S. Chand & Company Ltd., New Delhi, 2008.

2. S.P. Jain and K.L.Narang, "Advanced Accountancy", Kalyani Publishers,
3. Gupta and Radhaswamy, "Advanced Accountancy", Sultan chand & sons, New Delhi.

BUSINESS ECONOMICS

(SUBJECT CODE: 18 UCG A11)

SEMESTER - I	ALLIED – 1	HOURS-6	CREDITS-5
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Course outcomes: At the end of the course the students 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 – changes in demand – 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 its 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.

SALESMANSHIP

(SUBJECT CODE: 18 UNM 11)

SEMESTER-I	NME-1	HOURS-2	CREDITS-2
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Course outcomes: At the end of the course the students 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 and 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 Publishing 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

Course outcomes: At the end of the course the student will be able to

- 1) Familiarize the branch and departmental accounts
- 2) Understand the accounts of insurance claims
- 3) Acquire knowledge with regards to Hire purchase and installment accounts
- 4) Get a clear idea about the admission and retirement of partnership accounts
- 5) Understand the accounts of deceased partner 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- 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 (Deceased partner and Dissolution of firm)

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

TEXT BOOK

1. Reddy and Murthy, “Corporate Accounting”, Margham Publications, Chennai, Revised Edition 2015.

REFERENCE BOOKS:

1. Arulandam M.A & Raman K.S, “Advanced Accountancy”, Himalaya Publishing House, New Delhi, 2008.
2. Shukal M.C&Grewal T.S, “Advanced Accountancy”, S. Chand & Company Ltd., New Delhi, 2008.
3. S.P. Jain and K.L.Narang, “Advanced Accountancy”, Kalyani Publishers,

MARKETING

(SUBJECT CODE: 18UCGA 21)

SEMESTER – II	ALLIED	HOURS – 6	CREDITS - 5
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Course outcomes: At the end of the course the students 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.
4. 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, personal selling, Sales Promotion, 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.

TOURISM MARKETING

(SUBJECT CODE: 18UNM21)

SEMESTER -11**NME-2****HOURS-2****CREDITS-2****Course outcomes: At the end of the course the students will be able**

- 1) Plan, lead, organize and control resources for effective and efficient tourism operations.
- 2) Create, apply, and evaluate marketing practices for tourism destinations.
- 3) Identify and assess relationships and networks relative to building tourism capacity.
- 4) Demonstrate commitment to ethical practices of tourism.
- 5) Practice empathy and respect for diversity and multicultural perspectives.

UNIT-1: INTRODUCING TOURISM AND TOURISM MARKETING.

Tourism-Definition-Meaning-Objectives-Types of Tourism-Tourism Marketing-Meaning and Definition-Purpose-Significance-Ethical Practices of Tourism.

UNIT 11: TOURISM PRODUCT PLANNING AND DEVELOPMENT

Product-Concept-Definition-Features-Planning Process-Tourism Product Life Cycle-Reasons for product failure.

UNIT 111: TOURISM MARKET SEGMENTATION

Market Segmentation-Concept-Definition-Reasons-Importance-Bases for segmentation

UNIT 1V: TOURISM PRICING POLICY

Pricing-Factors influencing pricing-Objectives-Pricing policies

UNIT V: TOURISM PROMOTION STRATEGY.

Tourism advertising-Advertising planning-Selection of media-Tourism publicity-Tools of sales promotion.

TEXT BOOK

Tourism Marketing-S.M.Jha.

REFERENCE BOOK.

International Tourism Management-A.K.Bhatia

SKILLS IN SERVICE MARKETING

(SUBJECT CODE: 18 USB 22)

SEMESTER-II

SBE 3

HOURS-2

CREDITS-2

Course outcomes: At the end of the course the students will be able to

- 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) analyze 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.

**CORPORATE ACCOUNTING
(SUBJECT CODE: 18 UCG31)**

SEMESTER III

CORE

HOURS-6

CREDITS- 4

Course outcomes: At the end of the course the students will be able to

- 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.

UNIT I - ISSUE OF SHARES AND DEBENTURES

Issue of shares – under subscription and over subscription – Issue of shares at par, premium and discount - Forfeiture and reissue of forfeited shares - Issue of debentures – Underwriting of the shares and debentures – Liability of underwriters.

UNIT II - REDEMPTION OF PREFERENCE SHARES

Redemption of preference shares – Redemption out of capital profits and revenue profits - Redemption of debentures – Redemption out of profits and capital – Open market buying method - cum-interest and ex-interest.

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 goodwill – Average profit, super profit and capitalization method – Valuation of shares – Net assets and Yield method – concepts and calculation.

UNIT V RECONSTRUCTION OF COMPANIES

Alteration of share capital – Capital Reduction – Reorganisation of capital structure - internal reconstruction.

TEXT BOOK

1. Reddy and Murthy, “Corporate Accounting”, Margham Publications, Chennai, Revised Edition 2015.

REFERENCE BOOKS:

1. Arulandam M.A & Raman K.S, “Advanced Accountancy”, Himalaya Publishing House, New Delhi, 2008.
2. Shukal M.C&Grewal T.S, “Advanced Accountancy”, S. Chand & Company Ltd., New Delhi, 2008.
3. S.P. Jain and K.L.Narang, “Advanced Accountancy”, Kalyani Publishers,

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

SEMESTER-III

CORE

HOURS – 6

CREDITS - 4

Course outcomes : At the end of the course the students will be able to

1. understand the nature and objectives of business
2. aware of the various forms of business
3. acquire knowledge regarding the nature and significance of business management
4. get idea about the functions of business management
5. 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

BUSINESS LAW
(SUBJECT CODE: 18 UCG 33)

SEMESTER-III	CORE	HOURS-6	CREDITS 3
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Course outcomes: At the end of the course the students will be able to

- i) Understand the basics of Contract Act.
- ii) Know the execution of contract and the special contracts.
- iii) get Knowledge about the Sale of goods Act.
- iv) Understand the Negotiable Instruments.
- v) Get 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

BUSINESS MATHEMATICS**(SUBJECT CODE: 18 UCGA 31)****SEMESTER-III****ALLIED****HOURS-6****CREDITS-5****Course outcomes: At the end of the course the students will be able to**

1. Understand the interdependent of various sectors and to find out contribution of various sectors.
2. Get familiar in calculating different types of interest and its impact on business.
3. Acquire the knowledge of calculation of Present value and Annuities.
4. 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".

SKILLS FOR E BANKING

(SUBJECT CODE: 18 USB 32)

SEMESTER-III

SBE – 5

HOURS 2

CREDITS -2

Course outcomes: At the end of the course the students will be able to

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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Course outcomes: At the end of the course the students will be able to

1. acquire the Knowledge regarding the procedure for formation of the company
2. understand the source of capital and managing the issue of share capital
3. get an idea about the management of company
4. know the issues regarding the company meeting and proceedings
5. 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 Director — 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".

ADVANCED CORPORATE ACCOUNTING

(SUBJECT CODE: 18 UCG 42)

SEMESTER-IV

CORE

HOURS-6

CREDITS-4

Course outcomes: At the end of the course the students will be able to

- i) understand the procedure of winding up existing companies and to form a new company
- ii) know the preparation of accounts of banking companies
- iii) prepare accounts of life and general insurance companies
- iv) formulate preparation of balance sheet in two parts
- v) prepare consolidated balance sheet of companies

Unit I: MERGER ACQUISITION AND EXTERNAL RECONSTRUCTION

Mergers and acquisitions as per AS 14, Calculation of Purchase consideration, Closing entries in the books of vendor company and opening entries in the books of purchasing company as amalgamation in the nature of merger – Acquisition of business – External Reconstruction – Net assets and Net Payment method(excluding inter-company owing and unrealized profit in stock).

Unit II: ACCOUNTS OF BANKING COMPANIES

Accounting system of banking companies- books required – slip system of posting – final accounts: profit and loss account & balance sheet – explanation of terms in balance sheet: money at call and short notice, advances, bills for collection acceptance , endorsements and other obligations, bills payable, rebate on bills discounted.

Unit III: ACCOUNTS OF INSURANCE COMPANIES

Accounting principles for preparation of financial statements – preparation of financial statements: revenue a/c (shareholder's account), balance sheet – explanation of terms in revenue account – determination of profit in life insurance business.

Unit IV: DOUBLE ACCOUNT SYSTEM

Concept of Double account system - Accounts of electricity supply companies- clear profit - reasonable return-capital base - disposal of surplus - replacement of an asset.

Unit V: HOLDING COMPANIES

Holding Companies- Preparation of Consolidated Balance sheet - minority interest – cost of control - pre-acquisition and post-acquisition profit – treatment of goodwill in subsidiary company – elimination of common transaction – treatment of Fictitious assets – treatment of unrealized profit in stock.

TEXT BOOK

1.Reddy and Murthy, “Corporate Accounting”, Margham Publications, Chennai, Revised Edition 2015.

REFERENCE BOOKS:

1. Arulandam M.A & Raman K.S, “Advanced Accountancy”, Himalaya Publishing House, New Delhi, 2008.
2. Shukal M.C&Grewal T.S, “Advanced Accountancy”, S. Chand & Company Ltd., New Delhi, 2008.
3. S.P. Jain and K.L.Narang, “Advanced Accountancy”, Kalyani Publishers,

BUSINESS COMMUNICATION**(SUBJECT CODE: 18 UCG 43)****SEMESTER-V1 CORE HOURS – 6 CREDITS - 3****Course outcomes: At the end of the course the students will be able to**

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

Course outcomes: At the end of the course the students will be able to

1. Learn practical importance and the usage of central value and its reliability.
2. Find out the relationship between various economic parameters.
3. Acquire the knowledge of arriving future value by relating the past values.
4. Familiar with the measurement of major economic parameters and its effects.
5. 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 — Yole's co-efficient of Association.

UNIT V - INDEX NUMBER

Meaning - Method of construction, Lasyper's Method, Paasche's Method, Dorbish and Bowley's Method, Fisher's Ideal Method, Marshall-Edgeworth method, Kelly's method - Time Teversal Test - Factor Reversal Test - circular Test - Chani base, Fixed base - Base Shifting - Consumer Price Index -Cost of living IndexNumber.

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
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Course outcomes: At the end of the course the students will be able to

1. Get thorough knowledge on Human resource management
2. Understand 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. Subba Rao, Himalaya Publishing House.(2014)
3. Human Resource Management - K. Aswathappa, TATA McGrawHill.

FUNDAMENTALS OF MARKETING

(SUBJECT CODE:18 USB 41)

SEMESTER – IV	SBE 6	HOURS – 2	CREDITS - 2
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Course outcomes: At the end of the course the students 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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Course outcomes: At the end of the course the students will be able to

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

UNIT I - INTRODUCTION TO BANKING

Definition of Banking, Banker and Customer — Types of Banking — Services of a Commercial Banker —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 – Cheque Vs Bill of Exchange — Banker's Cheque – Golden Cheque scheme – Traveller's cheque – Draft – Cheque Vs Draft – 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. Renusothi -Banking and Financial Services in India.
2. Muraleedharan - Modern Banking theory and Practice.

COST ACCOUNTING

(SUBJECT CODE: 18 UCG 52)

SEMESTER-V	CORE	HOURS-5	CREDITS-4
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Course outcomes: At the end of the course the students will be able to

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 –Tenders and Quotations.

UNIT II – MATERIALS AND LABOUR

Purchase of materials — Receiving materials — issuing materials — Minimum level — maximum level — reordering level —Economic ordering quantity — methods of valuing material issues — FIFO, LIFO, Weighted average, Base stock method-EOQ-ABC and VED Analysis. Systems of wage payment — Time wage system, piece rate system, premium and Bonus plans — computation of labour cost — labour turnover.

UNIT III - 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 IV – METHODS OF COSTING

Job costing-Batch Costing- Contract costing-Transport costing —Cost audit.

UNIT-V: PROCESS COSTING

Process costing — features of process costing — process losses — normal loss, abnormal loss and abnormal process gain

Problem 70% Theory 30%

TEXT BOOK

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

REFERENCE BOOKS

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

INCOME TAX LAW AND PRACTICE

SUBJECT CODE: 18 UCG 53

SEMESTER: V	CORE	HOURS- 5	CREDITS-4
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- ❖ **Course outcomes: At the end of the course the students will be able to**
- ❖ Acquire knowledge about the basic provisions, terms and concepts of income tax.
- ❖ Compute salary income with eligible deduction.
- ❖ To compute the taxable income from house property with deductions.
- ❖ Find the actual profit or loss of the business and profession.
- ❖ Apprehend 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, Sahitya Bhawan Publications

FINANCIAL SERVICES

(SUBJECT CODE: 18 UCG 54)

SEMESTER-V

CORE

HOURS-5

CREDITS-4

Course outcomes: At the end of the course the students will be able to

1. Know the various scope of financial services
2. Get knowledge on financial services available in India
3. Get knowledge on Leasing and its advantages
4. Get awareness towards investment avenues
5. Get 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 FUND

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 UCG 55)

SEMESTER - V CORE HOURS - 5 CREDITS -4

Course outcomes: At the end of the course the students will be able to

1. Be familiar with the concepts and practices of CRM
2. Get knowledge and better understanding on CRM and customer satisfaction
3. Have better understanding of the service quality dimensions
4. Familiar with the technology aspects and support of CRM
5. Familiarize with Rural markets and service business.

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UNIT I - Fundamentals of CRM: CRM Definitions, Emergence of CRM practice:, CRM cycle, Stakeholders in CRM, Significance of CRM, Types of CRM, Success Factors in CRM, CRM process, Components of CRM, CRM Implementation.

UNIT II - Customer Satisfaction and Customer Loyalty: Customer Satisfaction - Meaning, Definition, Significance of Customer Satisfaction, Components of Customer Satisfaction, Customer Loyalty-Definition- Ladder-Principles-Rationale of customer loyalty-Advantages-Determinants of customer loyalty-Categories.

UNIT III - Service Quality: Concept of Quality, Meaning and Definition of Service Quality, Factors determinants of service quality, Types of Service Quality, , Service Quality Gaps, Measures for bridging service quality gaps.

UNIT IV - CRM in E-Business: 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, , Functional components of CRM., Applications of e-CRM.

UNIT V- CRM Practices in Rural Markets and Indian Service Business: Rural markets-Features-characters- issues-factors influencing on the buying behaviour of rural consumers. Service Business-CRM in Banking-Hospitality-Aviation-Retail-Telecom industry.

Text Book

1. Alok Kumar Rai : Customer Relationship Management: Concepts and Cases (Second Edition) PHI Learning

Reference Books:

- 1.Nisha Bansal and Preeti Chauhan :Customer Relationship Management, Vrinda Publications(p) Ltd, N.Delhi.
- 2.Chaturvedi - Customer Relationship Management(Excel Books)
- 3.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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Course outcomes: At the end of the course the students 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 criteria's 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 organization-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:

Shridhara Bhat, 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
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Course outcomes: At the end of the course 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
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- **Course outcomes: At the end of the course the students will be able to**
- Describe the role of accounting information system and its limitations.
- Explain the concepts and procedures of financial reporting, including income statement, statement of retained earnings, balance sheet, and statement of cash flows.
- Prepare an income statement required for external reporting and a different one more useful to managers for managerial decision-making.
- 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

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

UNIT III- MARGINAL COSTING

Meaning — Basic concepts —Contribution-CVP Analysis-Break Even Point- P/V ratio —Margin of Safety — Applications of marginal costing — Merits and Limitations

UNIT IV- BUDGETARY CONTROL

Meaning — Objectives — Uses-Merits and Demerits — Production budget and Sales budget — Cash budget — Flexible budget-Master Budget — Zero Base Budgeting

UNIT V - STANDARD COSTING

Meaning — Objectives — Advantages and Limitations— Analysis of variances (material and labour only)

TEXT BOOK

1. Management Accounting----R.S.N.Pillai,V.Bagavathi..

REFERENCE BOOKS

1. Management Accounting: A Murthy, Gurusamy, Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Gordon,Jeyaram,Sundaram and Jeyachandran, Management Accounting, Himalaya Publishing House.

AUDITING

SUB CODE: 18 UCG 63

SEMESTER-VI

CORE

HOURS-6

CREDIT-5

Course outcomes: At the end of the course the students will be able to

1. Understand well the fundamental concept of various components of Auditing
2. Realize the importance of internal checking on various transactions in business
3. Bring alertness to have a documentary evidence for every transactions of business
4. Empower the students with different methods of valuing the various assets and liabilities of the company
5. Get 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.N Pillai, Bagavathi, S.Uma - Financial Accounting.

LEGAL ENVIRONMENT OF BUSINESS

SUB CODE: 18 UCG 64

SEMESTER-VI

CORE

HOURS-6

CREDIT-5

Course outcomes: At the end of the course the students will be able to

1. Understand information technology and computer crimes.
2. Get awareness about consumer protection laws.
3. Get knowledge on economic reforms and its implications.
4. Get knowledge on fiscal and monetary policies of India.
5. Get knowledge on central and state budget of the country.

Unit I: Information technology act:

Digital system, cyber laws, IT act – rationale, need, objectives, problems and challenges of IT act, regulatory authorities and computer crimes.

Unit II: Consumer protection law:

Consumer protection law – consumer, consumerism, need for consumer protection, consumer protection act, redressal of grievances, three tire system, procedures for redressal of consumer grievances.

Unit III: Economic Reforms:

Liberalization, Privatization and Globalization of Indian economy (1991) – benefits and implications, World Trade Organization (1995) structure, objectives and functions, Multinational Corporations – features, classification, role, merits and demerits for developing countries.

Unit IV: Indian Financial system:

Indian financial system – meaning and definition of finance, central and state finance relations, finance of central and state governments, fiscal and monetary policies, problems relating to fiscal and monetary policies.

Unit V: Budget:

Budget – meaning, definition, objectives, importance, Indian budgetary system, finance commission, union budget and state budget, Nidhi ayog – its role in planning the budget and allocation of funds.

Text Book:

1. Francis Cherunilam, (2017) Business environment, Himalayan Publishing House, New Delhi.
2. Ram Gopal C, (2015) Business legislation, New age international publishers, New Delhi.

References:

1. Avadhani V A, (2017) Financial Services in India, Himalayan Publishing House, New Delhi.
2. Saroja Upathyay (2010), Business Environment, Asian Books Private Limited, New Delhi.

INVESTMENT MANAGEMENT

SUB CODE: 18 UCGE 61

SEMESTER-VI

ELECTIVE

HOURS-6

CREDIT-6

Course outcomes: At the end of the course 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. Be 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:

Preeti Singh 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

COURSE PATTERN FOR ECC

The student can choose any one of the ECC paper offered by any department from the respective semester and it has an additional credit.

SEM	PART	SUB.CODE	TITLE OF THE PAPER	CREDITS
I	V	18COEC11	Office Management	2
II	V	18COEC21	Service Marketing	2
III	V	18COEC31	Corporate Restructuring	2
IV	V	18COEC41	Tourism Marketing	2
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OFFICE MANAGEMENT

(SUBJECT CODE: 18COEC 11)

SEMESTER I

CREDITS 3

Course outcomes: At the end of the course the students will be able to

- 1) Know the importance of modern office management.
- 2) Know about the office lay out and office system
- 3) Know about the centralized and de-centralized services.
- 4) Know about the maintenance of office records.
- 5) Know about the filing procedure.

UNIT I MODERN OFFICE MANAGEMENT

Introduction- Functions of an office- importance-challenges- Office Management-Functions of office management-scientific office management-Elements-Office Manager-Qualities-Function-Office Organisation-Principles of organization-Functions of Organisation-Office system and Routines- Procedure- Methods- Importance of system-Principles of system- Advantages of system- Office Manual- Organisation Chart- Flow of Work-Process of Delegation.

UNIT II OFFICE ACCOMMODATION, LAYOUT AND ENVIRONMENT

Introduction-The site or Location-Urban area-Merits and Demerits-Rural area-Merits and Demerits-Own Premises-Size and Shape of Office-layout of Office-Merits of Good Layout-Open office and Private Office-Advantages and Disadvantages-Staff-Visitors Convenience-New Trends-Office Environment-Office Lighting-Ventilation-Interior Decoration and Furnishing-Freedom from noise and dust-Safety-Sanitary arrangement-Security-Secrecy.

UNIT III OFFICE FURNITURE, CORRESPONDENCE AND MAIL

Introduction-Basic Principles-Types of Furniture-Correspondence and Mail-Introduction – Correspondence- Types-nature-Cot-Organising-Centralized Correspondence-Merits and Demerits-Decentralised Correspondence-Merits and Demerits-Mail Services-Centralised Mail Handling-Drafting Letters-Dictophone-Typing-Typing pool-Merits and Demerits-Departmental Typing-Merits and Demerits-Outward Correspondence-Mailing Machines.

UNIT IV RECORDS AND ADMINISTRATION

Introduction-Purpose of Record Management-Principles of Record management-Essentials of Record Management System-Analysing Record Keeping- Filing-Importance Functions-Advantages of filing-Objects of Filing-Essentials of Filing-Planning a Filing System-Organisation of Filing-Centralised Filing-Decentralised Filing-Methods of Filing-Old Methods-Modern Methods-Classification-Indexing-Filing Routine.

UNIT V OFFICE STATIONERY AND FORMS

Introduction-stationeryy-Significance-Selection-Quality-Management of Office Supplies-Selection of supplies-Purchase of supplies-Purchasing System-Centralised Purchasing-Decentralised Purchasing-Purchased Procedure-Standardisation of Office Supplies-Shortage of Office Supplies-Shortage of Supplies-Bin Card-Stock Verification-Issues of Supplies-Control of Consumption-Forms-Introduction-Significance-Advantages-Types of Forms-Forms Designing-Principles of Form Designing-Guidelines for Design- Form Control-Objects-Steps-Form sets-Continuous Stationery.

TEXT BOOK

Office Management, R.S.N Pillai & Bagavathi

REFERENCE BOOKS

- 1.Modern Office Management Principles and Techniques, J.n.Jain &P.P Singh
- 2.Office Management, Kathiresan & Dr.Radha
- 3.Office Management, R.k.Chopra

SERVICES MARKETING
(SUBJECT CODE:18 COEC 21

SEMESTER II

CREDITS: 3

Course outcomes: At the end of the course students will be able to

- 1) .Know the importance and need of service marketing.**
- 2) Know the importance of total quality management.**
- 3) Know the marketing information system for the bankers.**
- 4) Understand the importance of insurance marketing**

UNIT-II THE FUNDAMENTALS OF SERVICE MARKETING

Introduction-services- Concept- Goods and services-A Comparative Analysis-Salient features of marketing services-service marketing –concept- why marketing of services?-Significance of Services marketing-emerging key services.

UNIT II MANAGEMENT OF SERVICE MARKETING

Introduction-concept of marketing mix- Product Mix-Promotion Mix-Place Mix-Intenal Marketing.

UNIT III TOTAL QUALITY MANAGEMENT

Introduction- service quality-measurement of service quality-total quality management-dimensions of total quality management-management of people- management of technologies-controlling quality-effects of total quality management- quality circle.

UNIT IV BANK MARKETING

Introduction- Bank Marketing- concept- Justifications for marketing the banking services-users of banking services- the behavioural profile of users- Marketing information system for bankes-significance of MIS to the banking organizations.

UNIT V INSURANCE MARKETING

Introduction-Insurance marketing- concept-users of insurance service-behavioural profile of users-Marketing segmentation- Marketing Information System-Insurance Product-Product Planning and development-Formulations of marketing mix for insurance organizations.

TEXT BOOKS

Services Marketing S.M.Jha

REFERENCE BOOKS

- 1.Services Marketing Vasanthi Venugopal & Raghu V.N
- 2.Services Maketing Dr.S.Shajahan

CORPORATE RESTRUCTURING
(SUBJECT CODE: 18 COEC 31)

SEMESTER III

CREDITS: 3

Course outcomes: At the end of the course the students will be able to

- 1) Get an idea about corporate restructuring.
- 2) Know the importance of Acquisitions.
- 3) Know about the market reaction of merger.
- 4) Know the concept and advantages of takeovers.
- 5) Know the impact of corporate restructuring.

UNIT I INTRODUCTION

Corporate Restructuring- meaning- types- forces driving restructuring initiatives-asset sales- sell offs-spin offs-carve outs.

UNITS II ACQUISITIONS

Acquisition meaning-steps in acquisition-diversification-framework for decision making-strategies-method of payment- maximum and minimum exchange ratio for the acquiring firm-cross border acquisition.

UNIT III MERGERS

Mergers-concept-methodologies-factors affecting gains in acquisition- merger gains-market reaction to merger announcements

UNIT IV OPTIONS IN MERGERS AND ACQUISITIONS

Mergers acquisitions-real options in mergers and acquisitions- applications of real options-contingency payment – earn outs- benefits and limitations.

UNIT V TAKEOVERS

Takeovers- concept- need-types- procedures- defenses- post bid measures- procedures and regulations for takeover.

REFERENCE BOOKS

- 1.Mergers, Acquisition and Corporate Restructuring – Krishnamurthi nad Vishwanath, R.
2. Mergers and Acquisitions Boach and Beamish, Sage Publication india pvt.Ltd
- 3.Corporate Restructuring- Mergers, Acquisition Bhagaban Das, Debolas Raskhit, Himlaya Publishing House.

STRATEGIC MANAGEMENT
(SUBJECT CODE: 18 COEC 31)

SEMESTER IV

CREDITS:3

Course outcomes: At the end of the course the students will be able to

- 1. Get awareness about strategic management process.**
- 2. Frame the vision and mission statements**
- 3. Understand the micro and macro environmental factors.**
- 4. Know the various strategic issues**
- 5. Know the corporate strategies.**

UNIT I STRATEGIC MANAGEMENT PROCESS

Conceptual framework for strategic management- strategic formation process- approaches to strategic decision making process- techniques for improving strategic decision making.

UNIT II MISSION AND GOALS

Definitions-Characteristics of Mission statement-Objectives and Goals- Significance of Objectives- Characteristics of objectives-Formulation of Objectives.

UNITS III ENVIRONMENTAL FACTORS

Environmental factors-Concept of environment-Macro environmental forces-Demographic environment- Technological environment-socio cultural environment-economic environment-political environment

UNIT IV ORGANISATIONAL ANALYSIS

Strategic Finance Issues- Strategic Marketing Issues- Strategic Operations Issues- Strategic Human Resource Issues- Strategic Information Management Issues.

UNIT V CORPORATE STRATEGY

Stability Strategy- Profit strategy-Growth strategy- Concentration- Vertical Integration-Diversification.

TEXT BOOK

1.Business Policy and Strategic Management, M.Jeyarathnam, Himalaya Publishing House

REFERENCE BOOKS

- 1.Strategic Management- An Integral Approach, Charless W.l, Hill & Gareth R.Jones
- 2.Strategic Management, Joe Thoomas, Harper and Row, New York

QUALITY MANAGEMENT
(SUBJECT CODE: 18 COEC 51)

SEMESTER V

CREDITS: 3

Course outcomes: At the end of the course the students will be able to

- 1. Understand the ingredients of quality control.**
- 2. Understand the TQM and business challenges.**
- 3. Know the steps in ISO.**
- 4. Understand about the approaches to total quality.**
- 5. Know about the traditional and modern performance appraisal.**

UNIT I QUALITY AND QUALITY CONTROL

Quality- Management role for quality control- functional quality- nonfunctional quality-value of quality-Essential ingredients of quality control-Quality control Process-Elements of Quality

UNIT II NEW PERSPECTIVE

TQM-Business Challenges-Quality Audit- Types of Audits- Education and Training for Quality-Avenues for learning.

UNIT III INTERNATIONAL ORGANISATION FOR STANDARDISATION

ISO 9000- ISO 9000 documents- ISO 9000 Quality System-Steps for ISO 9000 Registration-Benefits of ISO 9000- Inspection-Quality System-

UNIT IV AN APPROACH TO TOTAL QUALITY

Introduction- Importance-Elements of Total Quality- Processing Importance and Growth

UNIT V MANAGING THE POOR PERFORMANCE

Introduction-causes and remedies of poor performance- Performance Appraisal- Problems in analyzing performance—Traditional and modern Performance appraisal- Limitations of Performance Appraisal- Monitoring the effectiveness of the Appraisal Procedure- Ethics of Appraisal.

TEXT BOOK

1. Total Quality Management, S.D. Bagade, Himalaya Publishing House

FINANCIAL REGULARITIES
(SUBJECT CODE: 18 COEC 61)

SEMESTER: VI

CREDITS: 3

Course outcomes: At the end of the course the students will be able to

- 1. Know the financial regulations in India.**
- 2. Know the historical background and functions of RBI.**
- 3. Get an idea about primary and secondary market.**
- 4. Get awareness about IRDA.**
- 5. Get an idea about the pension scheme and Benefit plans.**

UNIT I

Introduction to finance and financial regulations in India- Financial services, concepts, objectives, functions, characteristics and the problems of financial service sectors.

UNIT II

RBI Regulations- Historical background-functions of RBI- Monetary control and promotional role of RBI-Setting up specialized institutions-Monetary policy-supervision and financial sectors.

UNITS III

SEBI Regulations- Organisations structure- Objectives- functions-investor education and investor protection-SEBI and reforms in primary and secondary securities market and OMBUDSMAN regulations.

UNIT IV

IRDA Regulations- IRDA Act-Controls by IRDA- Duties- Powers and Functions of IRDA- Administration and major amendments- Insurance agents- Intermediaries and surveyors.

UNIT V

PF and RDA-concept of Pension- Pension fund-Types-Objectives-Features of Pension Fund-Benefits and Limitations-Benefit plan Vs Contribution Plan- New Regulations.

TEXT BOOK

Dynamics of Indian Financial System, Preeti Singh, Ane Books Private Ltd., New Delhi

REFERENCE BOOK

- 1.Essentials of Financial Services, Guruamy, S, Tata McGraw hills Education Private Ltd
- 2.Financial Services, Nalini Prava Tripathy, Prentice Hall of India
- 3.Investment Management, Preethi Singh, Himalaya Publishing House