



DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE
(Autonomous)
College with Potential for Excellence, Linguistic Minority Institution
Affiliated to University of Madras
Arumbakkam, Chennai – 600 106

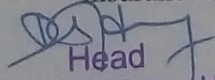
CRITERION1-CURRICULAR ASPECTS

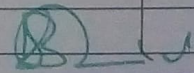
1.1-CURRICULAM DESIGN &DEVELOPMENT

1.1.3 LIST OF COURSES FOCUSING ON EMPLOYABILITY/ENTREPRENEURSHIP/ SKILL DEVELOPMENT

PROGRAMME NAME &CODE- BCom HONOURS- 35

Sl no	Course code	Name of Course	Old/New Syllabus	Employability	Enterprennership	Skill Development
1	1635111	Financial Accounting I	Old	✓		✓
2	1635112	Banking Theory Law & Practice	Old	✓		
3	1635113	Marketing	Old	✓		
4	1635114	Business Economics	Old	✓		
5	1635115	Corporate Communication	Old	✓		✓
6	1635216	Financial Accounting II	Old	✓		
7	1635217	Principles of Management	Old	✓		✓
8	1635218	Services Marketing	Old	✓		
9	1635219	Business Policy and Environment	Old		✓	
10	1635220	E-Commerce	Old		✓	
11	1635321	Business Mathematics	Old	✓		✓
12	1635322	Company Law	Old	✓	✓	
13	1635323	Cost Accounting	Old	✓		
14	1635324	Insurance & Risk Management	Old	✓		

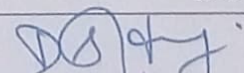

Head
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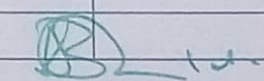


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15	1635325	Corporate Accounting	Old	✓		
16	1635326	Practical Auditing	Old	✓	✓	
17	1635427	Business Statistics and Operations Research	Old	✓		
18	1635431	Business Law	Old	✓		
19	1635432	Human Resource Management	Old	✓		
20	1635428	Financial Services	Old	✓	✓	
21	1635430	Special Accounts	Old	✓		
22	1635429	International Trade	Old	✓		
23	1635534	Accounting for Decision Making	Old	✓		
24	1635535	Corporate Ethics and Governance	Old	✓	✓	
25	1635536	Income Tax Theory, Law and Practice	Old	✓		
26	1635537	Logistics and Supply Chain Management	Old	✓		
27	1635538	Entrepreneurial Development	Old		✓	
28	1635539	Research Methodology	Old	✓		✓
29	1635641	Financial Management	Old	✓		
30	1635645	Security Analysis and Portfolio Management	Old	✓		
31	1635643	Accounting Standards	Old	✓		
32	1635644	Customer Relationship Management	Old	✓		
33	1635642	Business Taxation	Old	✓		
2017-18						
1	1735115	Corporate Communication	New	✓		✓
2	1735217	Principles of Management	New	✓		✓
3	1735220	E-Commerce	New		✓	


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4	1735323	Cost Accounting	New	✓		
5	1735324	Insurance & Risk Management	New	✓		
6	1735325	Corporate Accounting	New	✓		
7	1735326	Practical Auditing	New	✓	✓	
8	1735431	Business Laws	New	✓		
9	1735432	Human Resource Management	New	✓		
10	1735430	Special Accounts	New	✓	✓	
11	1735429	International Trade	New	✓		
2018-19						
1	1835536	Taxation I	New	✓		
2	1835642	Taxation II	New	✓		✓
2019-20						
1	1935113	Financial Analytics & Control [CMA1A]	New	✓	✓	✓
2	1935218	Financial Planning & Performance [CMA1B]	New	✓		✓
3	1935325	Financial Reporting [CMA1C]	New	✓		✓
4	1935326	Financial Decision Making - I [CMA2A]	New	✓		
5	1935430	Financial Decision Making - II [CMA2B]	New	✓	✓	
6	1935641	Industrial Law	New	✓		✓
2020-21						
1	2035112	Financial Analytics & Control [CMA1A]	New	✓		
2	2035322	Financial Reporting [CMA1C]	New	✓		
3	2035323	Strategic Financial Management -I	New	✓		
4	2035325	E- Accounting	New	✓		✓

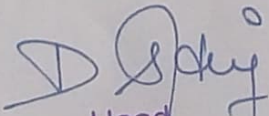
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Head
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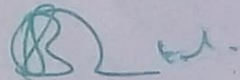
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5	2035326	Green Business	New		✓	
6	2035428	Strategic Financial Management -II	New	✓		
7	2035432	Indirect Taxation	New	✓		✓
8	2035644	Marketing	New	✓		
9	2035539 (B)	Strategic Planning & Management	New		✓	
10	2035645 (A)	Organizational behaviour	New	✓		


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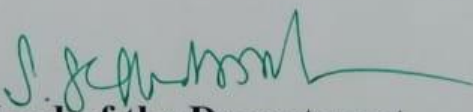
B.COM [HONOURS]

Programme Code : 35

SYLLABUS

CHOICE BASED CREDIT SYSTEM

EFFECTIVE FROM ACADEMIC YEAR 2016-17


Head of the Department

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B.COM [HONOURS]

Choice Based Credit System

COURSE CURRICULUM

(Batch 2016 – 2017 Onwards)

Semester I	Credits	Hours	Semester II	Credits	Hours
1. Language – I	3	4	1. Language – II	3	4
2. English – I	3	4	2. English – II	3	4
3. Financial Accounting – I	4	6	3. Financial Accounting – II	4	6
4. Banking – Theory, Law & Practice	4	4	4. Principles of Management	4	4
5. Marketing	4	4	5. Services Marketing	4	4
6. Business Economics	4	4	6. Business Policy & Environment	4	4
7. Non-Major Elective-I	2	2	7. Non-Major Elective-II	2	2
8. Soft Skills – I	2	2	8. Soft Skills – II	2	2
9. Internship – I (Two Weeks)	2		9. Internship – II (Four Weeks)	4	
Total	28	30	Total	30	30
Semester III	Credits	Hours	Semester IV	Credits	Hours
1. Business Mathematics	4	5	1. Business Statistics & OR	4	5
2. Company Law	4	4	2. Business Law	4	4
3. Cost Accounting	4	5	3. Human Resource Management	4	4
4. Insurance & Risk Management	4	4	4. Financial Services	4	4
5. Corporate Accounting	4	6	5. Special Accounts	4	5
6. Practical Auditing	4	4	6. International Trade	4	4
7. Soft Skills – III	2	2	7. Environmental Studies	2	2
8. Internship – III (Two Weeks)	2		8. Soft Skills – IV	2	2
			9. Internship – IV (Four Weeks)	4	
Total	28	30	Total	32	30
Semester V	Credits	Hours	Semester VI	Credits	Hours
1. Accounting for Decision Making	4	6	1. Financial Management	4	6
2. Corporate Ethics and Governance	4	4	2. Security Analysis & Portfolio Management	4	5
3. Logistics & Supply Chain Management	4	4	3. Accounting Standards	4	5
4. Entrepreneurial Development	4	4	4. Customer Relationship Management	4	5
5. Research Methodology	4	4	5. Business Taxation	4	5
6. Income Tax – Theory, Law & Practice	4	6	6. Project Work	8	4
7. Value Education	2	2	7. Extension Activities	1	-
8. Internship – V (Two Weeks)	2				
Total	28	30	Total	29	30



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B.COM [HONOURS]

Choice Based Credit System

Semester	I
Subject	FINANCIAL ACCOUNTING- I
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit-I

Meaning and scope of accounting - **Basic Accounting Concepts and Conventions- Objectives of Accounting – Accounting Transactions* – Double Entry Book Keeping – Journal, Ledger, Trial Balance - Introduction to computerized accounting system – *Use of Tally ERP in real time business transactions – Introduction to ERP and SAP(Only theoretical concepts).*

Unit-II (# - Unit for Compulsory Question)

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings.

Preparations of Receipt and Payments Accounts – Distinction between Revenue and Capital items - Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit-III

Account Current – Average due date – Classification of errors – Rectification of errors – Preparation of Suspense Account – Bank Reconciliation Statement

Unit-IV

Depreciation – Meaning, Causes, Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method – Change of depreciation methods- insurance claims – Average clauses(Loss of stock only)

Unit-V (# - Unit for Compulsory Question)

Accounting from Incomplete Records– Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: First Question in Section – C is a Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang – Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I – S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications



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Choice Based Credit System

Note: Latest Editions of the books to be referred.

Semester	I
Subject	BANKING THEORY, LAW AND PRACTICE
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit-I:

Commercial banking – definition – classification of banking system– universal banking – functions – **role of commercial banks in economic development* – central banking – definition – need – principles – **central banking Vs commercial banking* – functions and role – RBI- functions and working – objectives – legal frame work.

Unit-II: (# - Unit for Compulsory Question)

Opening bank accounts – type of bank accounts – KYC Norms - **FDR- Pay-in-slip book, Withdrawal forms* – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference. Basel III norms – prudential norms (An Overview) – Introduction to debt recovery tribunals.

Unit-III:

Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - **CTS Cheques – meaning – advantages.*

Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.

Unit-IV: (# - Unit for Compulsory Question)

Paying Banker – meaning duties and liabilities of paying banker - **Collecting banker** – meaning – collecting banker's role – collecting banker's duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker.

Customer grievances – grievances redressal mechanism structure in banks – Banking Ombudsman.

Unit-V:

E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Dr. S.Gurusamy, Tata McGraw Hill, New Delhi
2. K.P.M.Sundharam, P.N.Varshney, Banking Theory Law & Practice – Sultan Chand & Sons



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3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. B. Santhanam – Banking – Theory, Law & Practice, Margham Publications.

Semester	I	
Subject	MARKETING	
Core / Allied / Elective	CORE	
Maximum Marks	CIA- 40 Marks	ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours	
Exam Duration	3 Hours	

Unit-I:

Introduction - **Nature, scope and importance of marketing* - Evolution of marketing concepts - Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations- Marketing environment - Environmental Scanning - Differences between Micro and Macro Environment - Marketing Mix-The Traditional 4P's – the modern 7P's.

Unit-II: (# - Unit for Compulsory Question)

Market Selection - Market segmentation – concept, importance and bases; Target market selection - Positioning concept, importance and bases - Product differentiation Vs. Market Segmentation.

Product - Meaning and importance - Product classifications - Concept of product mix - Branding, packaging and labelling - Post-sales services - Product life-cycle - New Product Development.

Unit-III:

Pricing - Significance - Factors affecting price of a product - Pricing policies and strategies.

Promotion: Nature and importance of promotion - Communication process - Types of promotion - **advertising, personal selling, public relations & sales promotion*, and their distinctive characteristics - Promotion Mix.

Unit-IV:

Distribution - Channels of distribution - meaning and importance; Types of distribution channels; **Wholesaling and retailing* - Factors affecting choice of distribution channel.

Retailing - Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines - Management of retailing operations - An overview. Introduction to Franchising – Direct Marketing.

Unit-V: (# - Unit for Compulsory Question)

Consumer Behaviour – Introduction, Characteristics, Types of Buying Decision Behaviour: Henry Assael Model- Consumer Buying Decision Process - Buying Motives, Buyer Behaviour Models- **Recent issues and developments in marketing** - Social Marketing - online marketing, green marketing, sustainable marketing and relationship marketing.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books:

1. C B Gupta & Dr. Rajan Nair –Marketing Management, Sultan Chand Publishers, New Delhi
2. William J Stanton – Marketing, Prentice- Hall of India ,Economy Edition



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3. Philip Kotler – Principles of Marketing, Prentice- Hall of India ,Eastern Economy Edition.
4. L. Natarajan, Marketing , Margham Publications, Chennai

Note: Latest edition of the books to be referred.

Semester	I	
Subject	BUSINESS ECONOMICS	
Core / Allied / Elective	CORE	
Maximum Marks	CIA- 40 Marks	ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours	
Exam Duration	3 Hours	

Unit- I:

Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – ***Positive and Normative Economics** – Scope and Importance of Business Economics.

Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.

Unit-II: (# - Unit for Compulsory Question)

Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand – Shifts in the demand curve vs. movement along the demand curve - ***Demand Forecasting**.

Supply Function – Meaning of Supply – Determinants of Supply – Law of Supply – Slope & Elasticity of Supply – shifts in the supply curve Vs. movement along the supply curve - Concept of Equilibrium.

Unit-III:

Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus

Unit-IV: (# - Unit for Compulsory Question)

Production Function - Factors of Production: Law of Variable proportion – Laws of Returns to Scale – Costs of production -total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs- Producer's equilibrium – Economies of scale - Break Even Analysis.

Unit-V:

Product pricing: price and output determination under perfect competition - profit maximization, monopoly- price discrimination, monopolistic competition, oligopoly- collusion and cartels- ***pricing objectives and methods**.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference books:

1. P.L. Mehta, Managerial Economics- analysis, problems and cases – Sultan Chand Publishers, New Delhi.
2. C.M Chaundhary, business economics- RBSA Publishers, Jaipur
3. H.L. AHUJA, business economics, Sultan Chand Publishers, New Delhi
4. Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw- Hill International Ed.
5. S. Sankaran, Business economics- Margham Publications, Chennai



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Semester	I
Subject	CORPORATE COMMUNICATION
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit-I :

Introduction to Communication- Meaning and Definition - Process - Functions - ***Objectives - Importance - Essentials of effective communication - Communication barriers - Overcoming communication barriers.**

Unit-II: (# - Unit for Compulsory Question)

*** Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations – modern methods of communication- E-Mail- , Video Conferencing – *Social Corporate Networking.**

Unit-III:

Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters.

Unit-IV: (# - Unit for Compulsory Question)

Drafting of business letters - Enquiries and replies - Sales letters - Circular letters.

Unit-V:

Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note:

- 1. Question in Section – C is a Case Study Based Question (Compulsory Question)**
- 2. Case Study to be based on drafting letters.**

Reference books:

1. Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
2. N. S . Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai
3. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of the books to be referred.



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Semester	II
Subject	FINANCIAL ACCOUNTING- II
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit-I:

Hire Purchase System – Introduction – Accounting procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account – Installment Purchase system – Meaning – Accounting Treatment .

Unit-II: (# - Unit for Compulsory Question)

Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system - Departmental accounts – inter-departmental transfers.

Unit-III:

Partnership Accounts – I – Admission, Retirement Admission cum Retirement .

Unit-IV: (# - Unit for Compulsory Question)

Partnership Accounts – II – Death of a Partner (including individual & joint life policies)

Unit-V:

Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	4	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	1	3	4	2	20	40

Note: First Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
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Semester	II
Subject	PRINCIPLES OF MANAGEMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Management - definition, importance, functions; **Nature-as profession, science and art, universality of management*; **Levels of management* - managerial tasks and skills Classical School-contributions of Taylor, Henry Fayol.- Management thoughts in Indian Philosophy – An Overview.

UNIT II: (# - Unit for Compulsory Question)

Planning - concept, importance, types, steps, premises, **Barriers to effective planning* and remedial measures. MBO - Strategic Planning-concept.

Forecasting-concept – techniques.

Decision making – Meaning, Advantages and Disadvantages, process.

UNIT III:

Organising - concept, importance, principles, different organization models - Line & Staff, Functional.

**Departmentation – need, basis, principles* - Delegation of Authority - elements – steps – barriers- Centralisation and Decentralization of Authority - Span of Management –concept - types and factors.

UNIT IV: (# - Unit for Compulsory Question)

Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg.

Leadership: concept, importance, types, leadership traits.

UNIT V:

Co-ordination: concept, significance, principles, and techniques.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Gupta.C.B, Business Management, Sultan Chand Publishers, New Delhi
2. Koontz Harold and Heinz Weihrich , Essentials of Management , TATA Mc Graw Hill
3. Prasad L.M., Principles & Practice of management, Sultan Chand Publishers
4. Stoner.A.F and freeman.R.E., Management, Prentice Hall of India
5. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co.,

Note: Latest Editions of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

Semester	II
Subject	SERVICES MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Introduction – evolution and growth of service sector - characteristics of services - **Distinction between goods and services* - classification of services.

UNIT II:

Service Marketing Mix— Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing — Concept, - Application - Marketing Strategy.

UNIT III: (# - Unit for Compulsory Question)

Cost of services, Pricing – objectives of pricing – cost based pricing – monetary and non monetary costs – value based pricing – pricing tactics – applications of pricing.

Promotion – designing the promotional mix – **personal selling – advertising – sales promotion* – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distribution of services.

UNIT IV:

Place-Service distribution - components of service delivery system - potential management - problems associated with services delivery.

Physical Evidence- concept of Physical Evidence, importance, types of Physical Evidence in various services – designing physical evidences for services.

Unit – V: (# - Unit for Compulsory Question)

Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health care industry - Tourism and telecommunication services – Educational Institutions.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000
3. Govind Apte, Services Marketing, Oxford University Press India



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Choice Based Credit System

4. L . Natarajan, Services Marketing, Margham Publications, Chennai

Note: Latest Editions of the books to be referred.

Semester	II
Subject	BUSINESS POLICY & ENVIRONMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Business Policy – Meaning, Scope, overview of Business Policies, Importance of business policies, Definition of Policy, Procedures, Process and programmes, types of policies, business policy statements, corporate culture, relationship between business, government and law.

UNIT II:

Business Environment – Meaning, Dimensions of Business Environment – Overview of Business Environment- **Natural Environment* – Environmental Analysis – Need – Importance - Approaches and Forecasting techniques.

UNIT III: (# - Unit for Compulsory Question)

Internal Business Environment Organizational Analysis – Need - Approaches – ETOP Analysis - SWOT Analysis – TOWS – BCG Matrix - McKinsey's 7S Framework, PORTER's Model

UNIT IV: (# - Unit for Compulsory Question)

External Environment - Political – Cultural – Legal – Demographic – Governmental – Technological - Global Environment – Globalization – significance, strategies for globalization, Economic Environment, Social Environment – **Business and society* - Ethical issues in Business - Corporate Code of Ethics: Accountability and Responsibility – Corporate Social Responsibility - Social Audit.

UNIT V:

Introduction to International Business – importance, nature & Scope of international business – modes of entry into international business, internationalization process and managerial implications – Multinational corporations and their involvement in international business.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai
3. V.P.M.Michael, Business Policy and Environment, S.Chand & co., New Delhi
4. Joseph R, Business Policy and Environment, Anmol Publications Private Limited



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Choice Based Credit System

5. Paul, Business Environment , TATA McGraw Hill Publishing

Note: Latest Editions of the books to be referred

Semester	II
Subject	E-Commerce
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

UNIT I:

E-Commerce - Introduction - meaning and concept - **Needs and advantages of e-commerce* - Electronic commerce Vs Traditional commerce - Challenges of e-commerce.

UNIT II: (# - Unit for Compulsory Question)

Internet - Concept & evaluation - Features of Internet – email –WWW – ftp – telnet - newsgroup & video conferencing - Intranet & Extranet – ISDN - TCP/IP - **Limitation of internet* - Hardware & software requirement of Internet

UNIT III:

Electronic Payment Systems - e-Cash - e-cheque - **credit cards, debit cards, smart cards* - E-Banking. E-commerce applications in manufacturing, wholesale, retail and service sector.

UNIT IV: (# - Unit for Compulsory Question)

E-Marketing: Business to Business (B2B) - Business to customer (B2C) - Customer to Customer(C2C) - Government to Citizens (G2C) - Online Sales force - On line Service and Support. EDI - Functions & components.

UNIT V:

Legal Aspects of e-commerce, Security issues of e-commerce - **Firewall, E-locking, Encryption* - Cyber laws – Aims and salient provisions – Limitations.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
2. Frontiers of E-Commerce Ravi Kalkota , TMH
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	BUSINESS MATHEMATICS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I:

Theory of Sets - Set Theory – Definition - Elements and Types of Sets - Operations on Sets- Relations and Functions of Sets.

Unit – II:

Ratio, Proportion and Variations - Permutation and Combinations.

Unit – III:

Binomial Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.

Unit – IV: (# - Unit for Compulsory Question)

Differential Calculus - Differentiation – Meaning – Rules - Maxima and Minima of Univariate Functions- Application of Maxima and Minima in Business.

Unit – V: (# - Unit for Compulsory Question)

Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations.

Note: No Theory Questions to be asked

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal , Business Mathematics, Margham Publications, Chennai
2. D.C. Sancheti and V.K. Kapoor Business Mathematics , Sultan Chand Publishers, New Delhi
3. B.M. Agarwal , Business Mathematics, Kalyani Publishers
4. R.S. Soni , Business Mathematics, Pitambar Publishing House
5. Singh J. K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	COMPANY LAW
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Introduction- Definition of Company – Characteristics – Types of Company – One Person Company (OPC) – Dormant Company – Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures – ** Documents/E-forms to be filed with Registrar for registration of Companies* – Certificate of Incorporation – Certificate of Commencement of Business – Preliminary Contracts.

Unit – II:

Incorporation Documents - Memorandum of Association – Articles of Association – Contents – Alterations – Promoters – Preliminary or Pre-incorporation contracts.

Prospectus – Contents – Mis-statement in prospectus and their consequences – Statement in lieu of prospectus – Abridged Prospectus – Shelf Prospectus – Red herring Prospectus - Issue of Securities by the companies (An Overview)

Unit – III:

Share Capital – Issue Procedures – Rights Issue – Private Placement – Bonus Shares - alteration of share capital – Transfer of shares - **Dematerialization of shares* - transmission of shares – Registration of Charge

Unit – IV:

Members and shareholders – Mode of acquiring membership – Rights and privileges of Members, Register of Members- Voting Rights.

Company Meetings - Annual General Meeting – Extraordinary General Meeting – Class Meeting – Special and Ordinary business - convening and conduct of meetings.

Corporate Social Responsibility – related provisions.

Unit – V: (# - Unit for Compulsory Question)

Administration - Key Managerial Personnel – Women Directors – Independent Directors – Roles and Responsibilities.

Winding up of companies – **Types of winding up* – Appointment, duties and remuneration of liquidators – Shareholder's Democracy – special provisions with regard to small shareholders – Board of Company Law Administration - National company Law Tribunal and appellate Tribunal.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. N.D.Kapoor – Company Law, Sultan Chand Publishers
2. A.K.Majumdar and G.K.Kapoor Company Law & Practice, Taxman Publications



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Choice Based Credit System

3. Dr. M R Sreenivasan, Company Law, Margham Publications, Chennai

Note: Latest edition of the books to be referred.

SEMESTER	III
SUBJECT	COST ACCOUNTING
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Introduction to Cost Accounting – Meaning - **Objectives and advantages of cost accounting, Difference between cost accounting and financial accounting.*

Cost concepts and classifications – Installation of a costing system- Role of a cost accountant in an organisation.

Unit II:

Elements of cost – Preparation of cost sheets – Tenders and quotations – Reconciliation of Cost & Financial Accounts.

Unit III:

Materials -Material/inventory control- concept and techniques- Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO , Simple average- Weighted Average, Standard, Treatment of Material Losses.

Unit IV: (# - Unit for Compulsory Question)

Labour cost- Time card and job card - Overtime, Idle time and – Labour turnover –Methods of wage payment – Methods of incentive schemes.

Overhead – Classification – allocation, apportionment and absorption of overhead. Under and over-absorption – Machine Hour rate.

Unit V: (# - Unit for Compulsory Question)

Process costing – Treatment of Normal, Abnormal losses and Gains – Valuation of Work- in Progress - Statement of Equivalent Production.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers.
2. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications
4. R.S.N.Pillai and V.Bagavathi, Cost Accounting, S.Chand & C
5. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	INSURANCE AND RISK MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Insurance- Definition - Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance- Utmost good faith - Insurable Interest - Indemnity - Proximate cause - Subrogation - Mitigation of loss.

Unit II:

Life and General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium – Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments.

Unit III:

Insurance Companies in India – Number of players – Privatization of insurance business in India (Amendments in Insurance Act)- Government regulation of Insurance sector– IRDA – Salient Features- Powers & Functions - Rural Insurance & Re-insurance in India.

UNIT IV: (# - Unit for Compulsory Question)

Insurance Marketing – Concept Selling – Prospecting - Insurance market – Intermediaries - Marketing Program - Insurance product- Pricing - Promotion.

UNIT V: (# - Unit for Compulsory Question)

Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books

1. Dorfman, “Introduction to Risk Management and Insurance, Prentice Hall
2. Williams, Heins, “Risk Management and Insurance”, TATA Mc Graw Hill Publishers
3. M. N. Mishra, Insurance – Principles and Practices – S. Chand & Co.
4. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
5. A. Murthy, Principles and Practice of Insurance, Margham Publications



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Choice Based Credit System

Note: Latest edition of the books to be referred.

SEMESTER	III
SUBJECT	CORPORATE ACCOUNTING
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Accounting for Issue of Shares & Debentures – Issue, Forfeiture and Reissue of forfeited shares -Redemption of preference shares- Issue and redemption of Debentures – Underwriting of shares and Debentures.

Unit II: (# - Unit for Compulsory Question)

Final accounts of a joint stock company as per new guidelines – divisible profits, managerial remuneration, profits prior to incorporation.

Unit III:

Mergers and amalgamations – concepts and accounting treatment as per AS 14(ICAI) (Excluding inter company holdings).

Unit IV:

Internal reconstruction: Concepts and accounting treatment (excluding scheme of reconstruction) – Valuation of goodwill and shares.

Unit V: (# - Unit for Compulsory Question)

Liquidation of joint stock companies – statement of affairs and deficiency account- Liquidator's statement of account.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S.N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C.shukla & T.S.Grewal, Advanced Accounting, S.Chand & Co.Ltd. New Delhi
5. Hanif & Mukherjee, Advanced Accounting, TATA Mc Graw Hill Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	PRACTICAL AUDITING
CORE/ALLIED/ELETTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Introduction – Definition – Utility of auditing- types of audit, ***Objectives of audit.**

Unit II:

Planning and conduct of Audit - Audit Note Book – Audit Working Papers – Audit Files internal control – Characteristics – Evaluation – Internal check- Principles, ***Advantages and limitations**- Internal check for cash, purchases and sales Internal audit- Functions – Distinction and interface between internal and statutory auditor.

Unit III:

Audit sampling. – Vouching of cash transactions- Vouching of trading transactions – Verification and Valuation of assets and liabilities.

Unit IV: (# - Unit for Compulsory Question)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor- Professional ethics.

Unit V: (# - Unit for Compulsory Question)

Audit Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures, ***Latest Trends in Auditing** – Information System Audit. (SA 700 – 709)

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

SA - Standards on Auditing issued by the Institute of Chartered Accountants of India

Reference Books:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S.Vengadamani, Practical Auditing, Margham Publications.
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company
5. B.L.Tandon, Auditing.



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Choice Based Credit System

Note: Latest edition of the books to be referred.

SEMESTER	IV
SUBJECT	BUSINESS STATISTICS AND OPERATIONS RESEARCH
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I:

Correlation – Meaning - Types – Karl Pearson's co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).

Unit – II:

Testing of Hypothesis – Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test.

Unit – III: (# - Unit for Compulsory Question)

Test for equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification.

Unit – IV:

Introduction to Operations Research (OR)- Meaning & scope - **characteristics* – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).

Unit – V: (# - Unit for Compulsory Question)

Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel's Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	-	7	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	2	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal, Business Mathematics & Statistics, Margham Publications
2. S.C.Gupta and V.K.Kapoor, Business Statistics, S.Chand & Co.
3. Hamdy A Taha, Operation Research – An introduction Prentice Hall of India – New Delhi
4. P.K.Gupta & Man Mohan, Problems in Operations Research – Sultan Chand & Sons – New Delhi
5. S P Gupta, Statistical Methods, Sultan Chand Publishers.



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Choice Based Credit System

Note: Latest edition of the books to be referred.

SEMESTER	IV
SUBJECT	BUSINESS LAW
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

The Indian Contract Act, 1872 - Introduction - Essential elements of a valid contract - classification of contract - Offer and Acceptance – meaning - Rules relating to valid offer and acceptance - communication of offer and acceptance - Revocation of offer and acceptance - Consideration - definition - essential elements - types of consideration - “No consideration No contract”.

Unit II: (# - Unit for Compulsory Question)

Capacity of Parties- Competency to contract – minor - persons of unsound mind - persons disqualified by other laws- Consent - definition of consent and free consent – coercion - undue influence. ***Fraud; misrepresentation - mistake - Void and Voidable Agreements** – definitions - distinction between void and illegal agreement - wagering agreement.

Unit III:

Performance of contract - Discharge of contract - Remedies for Breach of contract - Quasi contracts.

Unit IV:

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency – Indemnity – Guarantee – Bailment – Pledge – Lien – Hypothecation- Charge – Mortgage

Unit V:

The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and an agreement to sell - essential elements of contract of sale - ***sale distinguished from hire purchase and instalment sale - Conditions and Warranties** - distinction between condition and warranty - implied conditions and warranties- **Doctrine** of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. N.D.KAPOOR, Elements of mercantile law, Sultan Chand & co
2. N.D.KAPOOR, Business Laws, Sulthan Chand & co
3. DR.M.R.Sreenivasan, Business Law 2nd Ed Margham Publication, Chennai
4. R.S.N.Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S.Chand & Co., New Delhi



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Choice Based Credit System

Note: Latest edition of the books to be referred.

SEMESTER	IV
SUBJECT	HUMAN RESOURCE MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I:

Human Resource Management-**Nature and Scope of the HRM-* Managerial and Operating Functions- Difference between Personal management and HRM - **Emerging Horizons in Human Resource Management*; Human Resource Information System.

Unit – II:

Acquisition of Human Resource - Human Resource Planning- Quantitative and Qualitative dimensions - job analysis – job description and job specification

Recruitment – Concept and sources; selection – Concept and process - test and interview – placement - induction.

Unit – III: (# - Unit for Compulsory Question)

Training and development - concept and importance - identifying training and development needs - designing training programmes - role specific and competency based training - evaluating training effectiveness - career development.

Unit – IV:

Performance appraisal system - **nature and objectives* - techniques of performance appraisal - potential appraisal - transfers and promotions.

Compensation – concept - policies and administration – job Evaluation- methods of wage payments and incentive plans - fringe benefits

Unit – V: (# - Unit for Compulsory Question)

Maintenance - employee health and safety - employee welfare - social security - **grievance handling and redressal* – worker's participation in management – collective bargaining.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. V.S.P.Rao – Human Resource Management, Excel Books
2. Ashwathappa - Human Resource Management, TATA Mc Graw Hill Publications
3. C B Gupta - Human Resource Management, Sultan Chand Publishers
4. L.M.Prasad - Human Resource Management, Sultan Chand Publishers
5. P C Tripathi - Human Resource Management, Jain Book Publications



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Choice Based Credit System

Note: Latest edition of the books to be referred.

SEMESTER	IV
SUBJECT	FINANCIAL SERVICES
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – ***Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.**

Unit II: (# - Unit for Compulsory Question)

Credit rating – features and advantages – major issues – ***credit rating agencies** – regulatory framework – major factors in credit rating – equity rating –

Commercial Bill Financing - meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bill.

Consumer finance - meaning – types – mode – factors – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.

Unit III: (# - Unit for Compulsory Question)

Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview)

Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease – leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.

Unit-IV:

Merchant banking - definition – functions – code of conduct – regulatory framework.

Mutual funds - definition – products and schemes - working mechanism of mutual funds – regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC – Association of Mutual Funds of India (AMFI).

Unit – V:

Securitisation - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – Securitization as a risk management tool. **Stock invest** - meaning – features – mechanism – benefits and drawbacks.

Book – building - concept – characteristics – process – allocation procedure .

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question) (# - Unit for Compulsory Question)



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Reference Books:

1. GURUSAMY.S Financial services, Tata McGraw Hill
2. B. Santhanam, Financial Services, Margham Publications, Chennai

Note: Latest edition of the books to be referred.

SEMESTER	IV
SUBJECT	SPECIAL ACCOUNTS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Accounting for Banking Companies – Non Performing Assets – prudential norms – Rebate on Bills discounted – profit and Loss account and Balance Sheet – (Revised Format).

Unit – II:

Accounting for Insurance Companies – Life Assurance Fund – Valuation Balance Sheet & Treatment of Surplus - Revenue Account for Life & General insurance Companies – Balance Sheet (Simple Problems Only).

Unit – III: (# - Unit for Compulsory Question)

Accounting for Holding Companies – consolidation of Balance Sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded) as per AS 21.

Unit – IV: (# - Unit for Compulsory Question)

Contract Accounts - Accounting for Incomplete Contracts – Valuation of Work Uncertified – Balance Sheet Extracts – Escalation Clause – cost plus Contract – Retention money

Unit – V:

Accounting for Government Grants as per AS13 (ICAI) – Accounting for Price level Changes – Human Resource Accounting (An overview).

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta and M.Radhaswamy – Advanced Accounting, Sultan Chand Publishers
2. S.P.Jain and K.L.Narang – Corporate Accounting, Kalyani Publishers
3. M.C.Shukla and T.S.Grewal Advanced Accounting, S.Chand & Co.
4. S.N.Maheswari – Advanced Accounting, Sultan Chand Publishers
5. P.C. Tulsian, Corporate Accounting, TATA Mc Graw Hill Publishers.

Note: Latest edition of the books to be referred.



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SEMESTER	IV
SUBJECT	INTERNATIONAL TRADE
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

International Trade – **Importance of International Trade*, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler's Heckscher – Ohlin.

Unit II: (# - Unit for Compulsory Question)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View).

Unit III:

Export Management – **Export Procedure and Documents* – Export Finance – Export Promotion – Export Credit Guarantee Corporation (ECGC).

Unit IV:

International Economic Organizations and its Functions -IMF, IDA, IFC, IBRD, ADB.

Unit V: (# - Unit for Compulsory Question)

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House
2. Paul.R.Krugman, International Economics (Theory and Policy) – Pearson Education
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd
5. Sankaran, International Trade & Economics, Margham Publications, Chennai



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Note: Latest edition of the books to be referred.

SEMESTER	V
SUBJECT	ACCOUNTING FOR DECISION MAKING
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit – I:

Management accounting - meaning, nature scope and functions, need, importance and limitations-

**management accounting vs cost accounting. Management accounting vs financial accounting.*

Analysis and interpretation of financial statements - nature, objectives, essentials and tools.

Methods- comparative statements, common size statement and trend analysis.

Unit – II:

Ratio analysis- interpretation, **benefits and limitations* - classification of ratios- liquidity, profitability, turnover ratios – construction of statement of proprietary funds and balance sheet.

Unit – III: (# - Unit for Compulsory Question)

Funds flow Statement – Schedule of changes in Working Capital – Sources and applications of Funds

Cash flow analysis as per AS – 3 (Operating, Investing and Financing Activities).

Unit – IV:

Budgeting and budgetary control: Concept of budget and budgetary control - **objectives, merits, and limitations*, Functional budgets, Fixed and flexible budgets, Cash Budget - Zero base budget, – Variance Analysis – Material Variance only.

Unit – V: (# - Unit for Compulsory Question)

Marginal costing- Break even analysis- Marginal Costing Vs Absorption costing- CVP Analysis- Decision making Areas - sales mix, Product mix, key factor, Merging of plant, make or Buy Decisions, acceptance of foreign orders, discontinuance of a product line.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. S N Maheswari, Management Accounting – Sultan Chand Publications
2. Dr A Murthy and Dr S Gurusamy, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management accounting- S Chand & Co Ltd – New Delhi.
4. Horngren sunder Stratton, introduction to management accounting – Pearson education.



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5. T.S.Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication

Note: Latest edition of the books to be referred.

SEMESTER	V	
SUBJECT	CORPORATE ETHICS AND GOVERNANCE	
CORE / ALLIED / ELECTIVE	CORE	
Maximum Marks	CIA – 40 Marks	ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours	
Exam Duration	3 Hours	

Unit I:

Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business – ***Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.**

Unit II: (# - Unit for Compulsory Question)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – corporate scams and its effects – law as an instrument of ethics.

Unit III:

Corporate social responsibility – meaning – promoting – stakeholders' satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – advertisement and information disclosure- ethics at work place and professionalism.

Unit IV:

Corporate Governance – meaning, scope – transparency – disclosures share holders' welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – Director's Responsibility Statement.

Unit V: (# - Unit for Compulsory Question)

SEBI and corporate governance – Clause 49 A of SEBI listing agreement –Committees under Listing agreement - Governance committees – Audit committees – Shareholders grievances committee – Investor protection – shareholders information – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference books:

1. Corporate Governance and business Ethics by All India Management Association – Excell Books
2. William H. Shaw, Business Ethics – Thomson Publications



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3. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
4. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company secretaries of India
5. Neville Bain & David Band “winning ways through corporate governance” – Macmillan publishers

SEMESTER	V	
SUBJECT	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	
CORE / ALLIED / ELECTIVE	CORE	
Maximum Marks	CIA – 40 Marks	ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours	
Exam Duration	3 Hours	

Unit I:

Concepts of Logistics – Evolution – **Nature and Importance* – Components of Logistics Management – Competitive advantages of Logistics – **Functions of logistics management* – Principles – Logistics Network – Integrated Logistics system. Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – supply chain relationships – Customer services – Issues and challenges for developing countries in Logistics and Supply Chain Management.

Unit II: (# - Unit for Compulsory Question)

Elements of Logistics and Supply chain management – Inventory carrying – Warehousing – Material handling – order processing – **Transportation – Demand Forecasting* – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

Unit III:

Transportation – Position of Transportation in Logistics and Supply chain management – **Road, Rail, Ocean, Air, Transport multi model transport* – Components of a logistic system – Ocean transport – ships – types – measurement of capacity of ships – shipping information.

Unit IV:

Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

Logistical Information System (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management.

Unit V: (# - Unit for Compulsory Question)

Export Procedures – Exporting General Merchandise – Documents for exporting – Containerized cargo for export through Inland container Depots – Infrastructure development – Comparative evaluation of transport system – Decision Criteria.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Krishnaveni Muthjiah, ‘Logistics Management and Seaborne Trade’ Himalaya Publishing House.
2. D.K.Aarwal, ‘Textbook of Logistics and Supply chain management’, Macmillan India Ltd.
3. Martin Christopher, ‘Logistics and Supply chain management’ Pearson Education, 2003



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4. Ronald H. Ballou, 'Business Logistics and Supply Chain management' Pearson Education
5. Coyle, Managing Supply Chain Management – A Logistics Approach, CINGAGE Learning

Note: Latest edition of the books to be referred.

SEMESTER	V
SUBJECT	ENTREPRENEURIAL DEVELOPMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concept of entrepreneurship – definition – traits – types – **classification of entrepreneurs* – factors influencing entrepreneurship – Entrepreneurs in India.

Unit II:

Women entrepreneurs – definition – problems – **Development of women entrepreneurship* – Women Entrepreneurs and Self Help Group (SHG's) – Micro Finance - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking – Geographic Concentration.

Unit III: (# - Unit for Compulsory Question)

Search for business idea – Project Proposal - sources of project identification – formalities of setting up a unit – project selection – project evaluation - project formulation – feasibility analysis – projects report – types.

Unit IV:

Institutional finance to entrepreneurs – **commercial banks*, Development banks and autonomous organizations – IDBI – IFCI – IIBI – SIDBI – LIC – SIC.

UNIT V: (# - Unit for Compulsory Question)

Entrepreneurial development programme – Role and Relevance – role government and Non Governmental Organisations (NGO) – SIPCOT, DIC, SIDC, MSME – TCO –SIDO.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development, Sultan Chand Publishers
2. S.S.KHANKA, Entrepreneurial Development, S. Chand & Co.
3. Ramachandran K, Entrepreneurial Development, TATA Mc Graw Hill Publishers
4. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai
5. Chalam KS, Women Entrepreneurs and Socio Economic Development, Serials Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	RESEARCH METHODOLOGY
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Introduction to research methodology – meaning and purpose – **Types of Research* ; Research design – steps in selection & formulation of a research problem – steps in research.

Unit II:

Hypothesis – Types – concept and procedures of testing of Hypothesis – **sampling techniques* – sampling error and sample size.

Unit III:

Measurement & scaling techniques – Data – Meaning – Information & Data - Data collection – methods – testing validity and reliability.

Unit IV:

**Processing of data – Editing, coding, classification & tabulation*, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS – Theoretical concepts).

Unit V:

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note:

1. Question in Section – C is a Case Study Based Question (Compulsory Question)
2. Case Study question be based on Structuring of questionnaire / Drafting of model Reports.

Reference Books:

1. Dr.M.Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin Incorp.
3. Robert G Murdick, Business Research – Concepts & Practice, International text book company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd
5. Ravilochanan, Research Methodology, Margham Publications.



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Note: Latest edition of the books to be referred.

SEMESTER	V
SUBJECT	INCOME TAX THEORY, LAW AND PRACTICE
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Meaning of Income – Important definitions under the Income Tax Act – scope of total income – Residential Status and Incidence of tax of an individual - Incomes Exempt from tax.

Unit II: (# - Unit for Compulsory Question)

Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.

Income from House Property – Computation of Annual value – Deductions from annual Value.

Unit III: (# - Unit for Compulsory Question)

Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec 44AD, AE, AF (An Overview).

Unit IV:

Capital Gains – Short term and Long Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.

Income from other sources – Deductions in computation of Income from Other Sources.

Unit V:

Clubbing of income - Set off and carry forward of losses –Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income - Filing of Returns – Types – Due Dates.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section - C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Dr.Vinod K.Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, New Delhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.



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4. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

Note: Latest edition of the books to be referred.

SEMESTER	VI
SUBJECT	FINANCIAL MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Financial management – introduction – Scope and objective – **Financé and other related disciplines* – Financial Functions. Financial Goals - Profit Maximization Vs Wealth Maximization – Concept of time value of money – Risk and return - **Sources of financing – short term and long term*. Capitalization – over and under capitalization.

Unit II: (# - Unit for Compulsory Question)

Cost of Capital and Financing Decision - Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure Optimum capital structure – Determinants of Capital Structure - Operating and financial leverage.

Unit III: (# - Unit for Compulsory Question)

The Capital Budgeting Process - Cash flow Estimation - Payback Period Method - Accounting Rate Of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index - Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate – Decision Tree Analysis and Capital Rationing (Theoretical Concepts).

Unit IV:

Dividend Decision – Meaning – Types – Determinants - Cash and stock dividends – Capitalisation of dividend – Bonus and Rights Issue.

UNIT V

Working Capital Decisions - **Concepts of working capital*, the risk-return trade off, **sources of short-term finance*, working capital estimation, cash management, receivables management, inventory management.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	2	2	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. M.Y.Khan and P.K.Jain – Basic Financial Management , TATA Mc Graw Hill Publications
2. I.M.Pandey financial management, Vikas Publications



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3. S.M.Maheswari financial Management, Sultan Chand Publications
4. R.K. Sharma & Shashi. K. Gupta, Financial Management , Kalyani Publishers.

Note: Latest edition of the books to be referred.

SEMESTER	VI
SUBJECT	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Nature and scope of investment management – **investment objectives, constraints – factors – investment process* – Investment Vs. Gambling Vs. Speculation - investment management Vs. portfolio management – Understanding the Investment environment – **sources of investment information.*

Unit II:

Fundamental analysis – Economic Analysis – economic indicators - industry analysis – Industry Life Cycle - factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets – Security Analysis – approaches of security analysis – market indicators – security price movements — common stock analysis.

Unit III:

Company analysis - components –Financial and non financial aspects – **financial analysis – financial statements – analysis of prospectus – ratio analysis – Profitability, Turnover, Balance Sheet Ratios.* Technical-analysis- Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis.

Unit IV: (# - Unit for Compulsory Question)

Risk – Meaning – Types - market risk – interest rate risk – purchasing power risk – business risk – financial risk Systematic and Unsystematic Risk – measurement of risk – Risk and Return Analysis - estimating Betas – significance of betas in portfolio theory.

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory.

Unit V: (# - Unit for Compulsory Question)

Portfolio management process - portfolio analysis – portfolio selection – portfolio evaluation – portfolio revision – Diversification – Markowitz's approach.

Capital market theory – assumptions – investor's preference – capital asset pricing model (CAPM) — securities market line arbitrage pricing.

Note: Practical Problems from Unit IV & V Only

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	-	10	10	2	20
Section – B	7	-	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	4	-	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

CIA – Continuous Internal Assessment

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1. Punitavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
2. Dr. L. Natarajan, Investment Analysis & Portfolio Management, Margham Publications
3. Shashi K Gupta, Security Analysis and Portfolio Management, Kalyani Publishers

Note: Latest edition of the books to be referred.

SEMESTER	VI
SUBJECT	ACCOUNTING STANDARDS
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Accounting Standard – Meaning – Advantages of Accounting Standards - **Role and structure of the International Accounting Standards Board (IASB)* – International Financial Reporting Standards (IFRS) – an Overview – Accounting Standards in India – **Role of The Institute of Chartered Accountants of India in formulation and implementation* – Convergence of IFRS in Indian Accounting Standards – Phases of Convergence. AS – 1- Disclosure and Presentation of Financial Statements – Materiality and Non Materiality Classifications.

Unit II: (# - Unit for Compulsory Question)

AS – 2 – Accounting for Inventories – Basis of Valuation of inventories – Methods prescribed for valuation of inventories – Simple Problems and cases in valuation of inventories.

AS – 6 – Accounting Standard for Depreciation – Meaning – Definitions – Methods of computing depreciation – Items to be included in the Cost of the Assets – Disclosures requirements.

Unit III:

AS – 15 – Employee Costs – Overview – Items classified as employees cost. (Theoretical Only).

AS – 17 - Segmental Reporting – Bases for Segmentation of business activities and disclosures. (Theoretical Only).

Unit IV:

AS – 18 Related party disclosure – meaning – definitions – disclosure mechanism in the financial statements

AS – 19 Leases – Types of Leases – Simple cases in deciding the nature of lease. (Theoretical Only).

Unit V: (# - Unit for Compulsory Question)

AS – 20 – Earnings Per Share – computation of EPS (Simple Problems Only).

AS – 26 – Intangible Assets – Meaning – Definitions – Classifications – Disclosure requirements (Theoretical).

Notes: Practical Problems from AS – 2, AS- 6, AS- 20 Only

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	4	3	7	4	5	20
Section – C	-	1	1	1	20	20
Section - D	3	1	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. D.S Rawat, Taxmann Students guide to Accounting standards, Taxmann



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- Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill
- Compendium of Accounting Standards issued by the Institute of Chartered Accountants of India

Note: Latest edition of the books to be referred.

SEMESTER	VI
SUBJECT	CUSTOMER RELATIONSHIP MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Introduction to CRM and - Meaning – Definition – CRM technology - components, customer life style Customer Loyalty – customer interaction- Customer Satisfaction Analysis – e – CRM – Meaning- **features of e CRM* – Transformation from CRM to e-CRM – transformation process and benefits.

Unit II:

Communication in CRM – Communication Process – Customer Relationship Marketing – meaning, structure, process – Success Chain in CRM – Target Formulation – Customer Segmentation.

Unit III:

Customer Loyalty - Meaning – building customer loyalty in CRM - marketing campaign, campaign planning and management, business analytic tools.

Unit IV:

Implementing CRM - Pre implementation, kick off meeting, requirements gathering, detailed proposal generation, development, training, roll out, ongoing support, system, follow up – Relationship marketing reward systems (An Overview).

Unit – V: (# - Unit for Compulsory Question)

Technology for CRM – Components – Creating value for customers – Customization of technology – critical areas – customer care – call centre – Technological solutions – Integration of ERP .

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books:

- John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
- John Anton, “Customer Relationship Management”, Prentice Hall.
- Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books,
- Anderson, “Customer Relationship management”, Tata McGraw Hill,
- David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education.



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Note: Latest edition of the books to be referred.

SEMESTER	V
SUBJECT	BUSINESS TAXATION
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Tax- features – **canons of Taxation* – **objectives of taxation* – tax vs Duty – Direct Tax vs Indirect Tax – Powers of Union / states – varieties of indirect taxes – movement towards GST.

Unit II: (# - Unit for Compulsory Question)

Central Excise Law in brief – concept and definitions - Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT - Basic procedures, – Excise Tax - Basis of levy – Types of Excise Duty – Classification & Valuation of Goods – Clearance of Goods – Procedure for assessment and payment of excise duty – Registration & Filing of Returns – Simple Problems in computation of Excise Duty with MRP and Abatement.

Unit III:

Customs Act – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods – Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty. (FOB, CIF Values, Insurance Charges, Landing Charges etc.,)

Unit IV:

Service tax – concepts and general principles, Charge of service tax and taxable services, - Registration - Valuation of taxable services, Payment of service tax and filing of returns, Penalties.

Unit V: (# - Unit for Compulsory Question)

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures - Simple Problems in Computation of VAT and Input Tax Credit.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	-	10	10	2	20
Section – B	5	2	7	4	5	20
Section – C	1	-	1	1	20	20
Section – D	3	1	4	2	20	40

Note: Question in Section – C is a Case Study based question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

- Sanjeev kumar, systematic approach to Indirect Taxes with practical problems and solutions, Bharat Law House Pvt Ltd., New Delhi.



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Choice Based Credit System

2. Prof. N. S . Govindan, Indirect Taxes Made Easy, Sitaraman & Company Pvt. Ltd.
3. V S Datey , Indirect Taxes , Taxmann Publishers
4. Vaiteswaran, Indirect Taxes, Snowwhite Publishers.
5. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publications

Note: Latest edition of the books to be referred.



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Programme Code : 35

SYLLABUS

CHOICE BASED CREDIT SYSTEM

Approved by board of Studies on 18th February, 2017

EFFECTIVE FROM ACADEMIC YEAR 2017-18

Head of the Department

Head
Department of B.Com., Honours.
Dwaraka Doss Goverdh.
Vaishnav College (Shri . .)
Arumbakkam, Chennai-600 106.

PRINCIPAL
Dwaraka Doss Goverdhan Doss
Vaishnav College
Arumbakkam, Chennai - 600106.



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Choice Based Credit System

COURSE CURRICULUM

(Batch 2017 – 2018 Onwards)

Semester I	Credits	Hours	Semester II	Credits	Hours
1. Language – I	3	4	1. Language – II	3	4
2. English – I	3	4	2. English – II	3	4
3. Financial Accounting – I	4	6	3. Financial Accounting – II	4	6
4. Banking – Theory, Law & Practice	4	4	4. Principles of Management	4	4
5. Marketing	4	4	5. Services Marketing	4	4
6. Business Economics	4	4	6. Business Policy & Environment	4	4
7. Non-Major Elective-I	2	2	7. Non-Major Elective-II	2	2
8. Soft Skills – I	2	2	8. Soft Skills – II	2	2
9. Internship – I (Two Weeks)	2		9. Internship – II (Four Weeks)	4	
Total	28	30	Total	30	30
Semester III	Credits	Hours	Semester IV	Credits	Hours
1. Business Mathematics	4	5	1. Business Statistics & OR	4	5
2. Company Law	4	4	2. Business Law	4	4
3. Cost Accounting	4	5	3. Human Resource Management	4	4
4. Insurance & Risk Management	4	4	4. Financial Services	4	4
5. Corporate Accounting	4	6	5. Special Accounts	4	5
6. Practical Auditing	4	4	6. International Trade	4	4
7. Soft Skills – III	2	2	7. Environmental Studies	2	2
8. Internship – III (Two Weeks)	2		8. Soft Skills – IV	2	2
			9. Internship – IV (Four Weeks)	4	
Total	28	30	Total	32	30
Semester V	Credits	Hours	Semester VI	Credits	Hours
1. Accounting for Decision Making	4	6	1. Financial Management	4	6
2. Corporate Ethics and Governance	4	4	2. Security Analysis & Portfolio Management	4	5
3. Logistics & Supply Chain Management	4	4	3. Accounting Standards	4	5
4. Entrepreneurial Development	4	4	4. Customer Relationship Management	4	5
5. Research Methodology	4	4	5. Business Taxation	4	5
6. Income Tax – Theory, Law & Practice	4	6	6. Project Work	8	4
7. Value Education	2	2	7. Extension Activities	1	-
8. Internship – V (Two Weeks)	2				
Total	28	30	Total	29	30



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Choice Based Credit System

Semester	I
Subject	FINANCIAL ACCOUNTING- I
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit-I

Meaning and scope of accounting - **Basic Accounting Concepts and Conventions- Objectives of Accounting – Accounting Transactions* – Double Entry Book Keeping – Journal, Ledger, Trial Balance - Rectification of errors – Preparation of Suspense Account – Effect of Rectification on Profits. Bank Reconciliation Statement.

Unit-II (# - Unit for Compulsory Question)

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings, Loss of Stock by Fire.

Preparations of Receipt and Payments Accounts – Distinction between Revenue and Capital items - Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit-III

Depreciation – Meaning, Causes, Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method – Change of depreciation from SLM to WDV / WDV to SLM with/without retrospective effect. (Simple problems only). (Reference to AS6)

Unit-IV (# - Unit for Compulsory Question)

Accounting from Incomplete Records– Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

Unit-V

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account – Installment Purchase System – Meaning – Accounting Treatment.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: First Question in Section – C is a Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I – S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

Semester	I
Subject	BANKING THEORY, LAW AND PRACTICE
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit-I:

Commercial banking – definition – classification of banking system– universal banking – functions – **role of commercial banks in economic development* – central banking – definition – need – principles – **central banking Vs commercial banking* – functions and role – RBI- functions and working – objectives – legal frame work.

Unit-II: (# - Unit for Compulsory Question)

Opening bank accounts – type of bank accounts – KYC Norms - **FDR- Pay-in-slip book, Withdrawal forms* – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference. Basel III norms – prudential norms (An Overview) – Introduction to debt recovery tribunals.

Unit-III:

Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - **CTS Cheques – meaning – advantages.*

Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.

Unit-IV: (# - Unit for Compulsory Question)

Paying Banker – meaning duties and liabilities of paying banker - **Collecting banker** – meaning – collecting banker's role – collecting banker's duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker.

Customer grievances – grievances redressal mechanism structure in banks – Banking Ombudsman.

Unit-V:

E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Dr. S.Gurusamy, Tata McGraw Hill, New Delhi
2. K.P.M.Sundharam, P.N.Varshney, Banking Theory Law & Practice – Sultan Chand & Sons
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. B. Santhanam – Banking – Theory , Law & Practice, Margham Publications



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Choice Based Credit System

Semester	I
Subject	MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit-I:

Introduction - **Nature, scope and importance of marketing* - Evolution of marketing concepts - Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations- Marketing environment - Environmental Scanning - Differences between Micro and Macro Environment - Marketing Mix-The Traditional 4P's – the modern 7P's.

Unit-II: (# - Unit for Compulsory Question)

Market Selection - Market segmentation – concept, importance and bases; Target market selection - Positioning concept, importance and bases - Product differentiation Vs. Market Segmentation.

Product - Meaning and importance - Product classifications - Concept of product mix - Branding, packaging and labelling - Post-sales services - Product life-cycle - New Product Development.

Unit-III:

Pricing - Significance - Factors affecting price of a product - Pricing policies and strategies.

Promotion: Nature and importance of promotion - Communication process - Types of promotion - **advertising, personal selling, public relations & sales promotion*, and their distinctive characteristics - Promotion Mix.

Unit-IV:

Distribution - Channels of distribution - meaning and importance; Types of distribution channels; **Wholesaling and retailing* - Factors affecting choice of distribution channel.

Retailing - Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines - Management of retailing operations - An overview. Introduction to Franchising – Direct Marketing.

Unit-V: (# - Unit for Compulsory Question)

Consumer Behaviour – Introduction, Characteristics, Types of Buying Decision Behaviour: Henry Assael Model- Consumer Buying Decision Process - Buying Motives, Buyer Behaviour Models- **Recent issues and developments in marketing** - Social Marketing - online marketing, green marketing, sustainable marketing and relationship marketing.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. C B Gupta & Dr. Rajan Nair –Marketing Management, Sultan Chand Publishers, New Delhi
2. Philip Kotler– Principles of Marketing, Prentice- Hall of India ,Eastern Economy Edition
3. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
4. L. Natarajan, Marketing , Margham Publications, Chennai



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Choice Based Credit System

Semester	I
Subject	BUSINESS ECONOMICS
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit- I:

Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – ***Positive and Normative Economics – Scope and Importance of Business Economics.**

Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.

Unit-II: (# - Unit for Compulsory Question)

Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand – Shifts in the demand curve vs. movement along the demand curve - ***Demand Forecasting.**

Supply Function – Meaning of Supply – Determinants of Supply – Law of Supply – Slope & Elasticity of Supply – shifts in the supply curve Vs. movement along the supply curve - Concept of Equilibrium.

Unit-III:

Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus

Unit-IV: (# - Unit for Compulsory Question)

Production Function - Factors of Production: Law of Variable proportion – Laws of Returns to Scale – Costs of production -total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs- Producer's equilibrium – Economies of scale - Break Even Analysis.

Unit-V:

Product pricing: price and output determination under perfect competition - profit maximization, monopoly- price discrimination, monopolistic competition, oligopoly- collusion and cartels- ***pricing objectives and methods.**

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference books:

1. P.L. Mehta, Managerial Economics- analysis, problems and cases – Sultan Chand Publishers, New Delhi.
2. C.M Chaundhary, business economics- RBSA Publishers, Jaipur
3. H.L. AHUJA, business economics, Sultan Chand Publishers, New Delhi
4. Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw- Hill International Ed.
5. S. Sankaran, Business economics- Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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Choice Based Credit System

Semester	I
Subject	CORPORATE COMMUNICATION
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit-I :

Introduction to Communication- Meaning and Definition - Process - Functions - **Objectives - Importance - Essentials of effective communication - Communication barriers - Overcoming communication barriers.*

Unit-II: (# - Unit for Compulsory Question)

** Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations – modern methods of communication- E-Mail- , Video Conferencing – *Social Corporate Networking.*

Unit-III:

Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters.

Unit-IV: (# - Unit for Compulsory Question)

Drafting of business letters - Enquiries and replies - Sales letters - Circular letters.

Internal Communication – **Preparation of Memos & Notes**

Unit-V:

Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Preparation of Memos & Notes -Content has direct bearing on Employability & Skill Development

1. First Question in Section – C is a Case Study Based Question (Compulsory Question)
2. Case Study to be based on drafting letters/ E-mail.

Reference books:

1. Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
2. N. S . Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai
3. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of the books to be referred.



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Choice Based Credit System

Semester	II
Subject	FINANCIAL ACCOUNTING- II
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit-I:

Average Due Date – Account Current – Accounting for Insurance Claims – Loss of Stock- Loss of Profit (Simple Problems Only).

Unit-II: (# - Unit for Compulsory Question)

Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system - Departmental accounts – inter-departmental transfers.

Unit-III:

Partnership Accounts – I – Admission, Retirement and Death of Partner(s) – Computation of Revised profit sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.

Unit-IV: (# - Unit for Compulsory Question)

Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.

Unit-V:

Introduction to computerized Accounting System – Use of ERP, SAP in real time business transactions An overview of computerized accounting system–Salient features and significance, Concept of grouping of accounts, Accounting packages and consideration for their selection (Theoretical concepts only).

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	4	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	1	3	4	2	20	40

Note: First Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I– S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

Semester	II
Subject	PRINCIPLES OF MANAGEMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Management - definition, importance, functions; **Nature-as profession, science and art, universality of management; *Levels of management* - managerial tasks and skills Classical School-contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management - Behavioural, Scientific, Systems, and Contingency, Management thoughts in Indian Philosophy – An Overview.

UNIT II: (# - Unit for Compulsory Question)

Planning - concept, importance, types, steps, premises, **Barriers to effective planning* and remedial measures. MBO - Strategic Planning-concept.

Forecasting-concept – techniques.

Decision making – Meaning, Advantages and Disadvantages, process, problems in Decision making.

UNIT III:

Organising - concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Organizations, Networks - Types of Network Organizations/Clusters Organizational Designs for Change and Innovation

**Departmentation – need, basis, principles* - Delegation of Authority - elements – steps – barriers-Centralisation and Decentralization of Authority - Span of Management –concept - types and factors.

UNIT IV: (# - Unit for Compulsory Question)

Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg.

Leadership: concept, importance, types, leadership traits.

Co-ordination: concept, significance, principles, and techniques

Control: concept and steps, Control Techniques.

UNIT V:

Latest trends in Management- Concept of Knowledge management, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Gupta.C.B, Business Management, Sultan Chand Publishers, New Delhi
2. Koontz Harold and Heinz Weihrich , Essentials of Management , TATA Mc Graw Hill
3. Prasad L.M., Principles & Practice of management, Sultan Chand Publishers



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Choice Based Credit System

4. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co.,

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

Semester	II
Subject	SERVICES MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Introduction – evolution and growth of service sector - characteristics of services - **Distinction between goods and services* - classification of services.

UNIT II:

Service Marketing Mix— Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing — Concept, - Application - Marketing Strategy.

UNIT III: (# - Unit for Compulsory Question)

Cost of services, Pricing – objectives of pricing – cost based pricing – monetary and non monetary costs – value based pricing – pricing tactics – applications of pricing.

Promotion – designing the promotional mix – **personal selling – advertising – sales promotion* – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distribution of services.

UNIT IV:

Place-Service distribution - components of service delivery system - potential management - problems associated with services delivery.

Physical Evidence- concept of Physical Evidence, importance, types of Physical Evidence in various services – designing physical evidences for services.

Unit – V: (# - Unit for Compulsory Question)

Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health care industry - Tourism and telecommunication services – Educational Institutions.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000
3. Helen Woodruff, Services Marketing, Macmillan India Limited
4. Govind Apte, Services Marketing, Oxford University Press India
5. L . Natarajan, Services Marketing, Margham Publications, Chennai



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Choice Based Credit System

Semester	II
Subject	BUSINESS POLICY & ENVIRONMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Business Policy – Meaning, Scope, overview of Business Policies, Importance of business policies, Definition of Policy, Procedures, Process and programmes, types of policies, business policy statements, corporate culture, relationship between business, government and law.

UNIT II:

Business Environment – Meaning, Dimensions of Business Environment – Overview of Business Environment- **Natural Environment* – Environmental Analysis – Need – Importance - Approaches and Forecasting techniques.

UNIT III: (# - Unit for Compulsory Question)

Internal Business Environment Organizational Analysis – Need - Approaches – ETOP Analysis - SWOT Analysis – TOWS – BCG Matrix - McKinsey's 7S Framework, PORTER's Model.

UNIT IV: (# - Unit for Compulsory Question)

External Environment - Political – Cultural – Legal – Demographic – Governmental – Technological - Global Environment – Globalization – significance, strategies for globalization, Economic Environment, Social Environment – **Business and society* - Ethical issues in Business - Corporate Code of Ethics: Accountability and Responsibility – Corporate Social Responsibility - Social Audit.

UNIT V:

Introduction to International Business – importance, nature & Scope of international business – modes of entry into international business, internationalization process and managerial implications – Multinational corporations and their involvement in international business.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai
3. V.P.M.Michael, Business Policy and Environment, S.Chand & co., New Delhi
4. Joseph R, Business Policy and Environment, Anmol Publications Private Limited
5. Paul, Business Environment , TATA McGraw Hill Publishing



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Choice Based Credit System

Semester	II
Subject	E-Commerce
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

UNIT I:

E-Commerce - Introduction - meaning and concept - **Needs and advantages of e-commerce* - Electronic commerce Vs Traditional commerce - Challenges of e-commerce.

UNIT II: (# - Unit for Compulsory Question)

Internet - Concept & evaluation - Features of Internet – email – WWW – ftp – telnet - newsgroup & video conferencing - Intranet & Extranet – ISDN - TCP/IP - **Limitation of internet* - Hardware & software requirement of Internet.

UNIT III:

Electronic Payment Systems – Virtual Payment systems - e-Cash - e-cheque – **e-wallet** - **credit cards, debit cards, smart cards* - E-Banking. E-commerce applications in manufacturing, wholesale, retail and service sector.

UNIT IV: (# - Unit for Compulsory Question)

E-Marketing: Business to Business (B2B) - Business to customer (B2C) - Customer to Customer (C2C) – Government to Citizens (G2C) - Online Sales force - On line Service and Support. EDI - Functions & components.

UNIT V:

Legal Aspects of e-commerce, Security issues of e-commerce - **Firewall, E-locking, Encryption* - Cyber laws – Aims and salient provisions – Information Technology Act, 2000 (An Overview).

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Agarwala, K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce, McMillan
2. Frontiers of E-Commerce Ravi Kalkota, TMH
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	BUSINESS MATHEMATICS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I:

Theory of Sets - Set Theory – Definition - Elements and Types of Sets - Operations on Sets- Relations and Functions of Sets.

Unit – II:

Ratio, Proportion and Variations - Permutation and Combinations.

Unit – III:

Binomial Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.

Unit – IV: (# - Unit for Compulsory Question)

Differential Calculus - Differentiation – Meaning – Rules - Maxima and Minima of Univariate Functions- Application of Maxima and Minima in Business.

Unit – V: (# - Unit for Compulsory Question)

Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations.

Note: No Theory Questions to be asked

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal , Business Mathematics, Margham Publications, Chennai
2. D.C. Sancheti and V.K. Kapoor Business Mathematics , Sultan Chand Publishers, New Delhi
3. B.M. Agarwal , Business Mathematics, Kalyani Publishers
4. R.S. Soni , Business Mathematics, Pitambar Publishing House
5. Singh J. K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	COMPANY LAW
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Introduction- Definition of Company – Characteristics – Types of Company – One Person Company (OPC) – Dormant Company – Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures – * *Documents/E-forms to be filed with Registrar for registration of Companies* – Certificate of Incorporation – Certificate of Commencement of Business – Preliminary Contracts.

Unit – II:

Incorporation Documents - Memorandum of Association – Articles of Association – Contents – Alterations – Promoters – Preliminary or Pre-incorporation contracts.

Prospectus – Contents – Mis-statement in prospectus and their consequences – Statement in lieu of prospectus – Abridged Prospectus – Shelf Prospectus – Red herring Prospectus - Issue of Securities by the companies (An Overview)

Unit – III:

Share Capital – Issue Procedures – Rights Issue – Private Placement – Bonus Shares - alteration of share capital – Transfer of shares - **Dematerialization of shares* - transmission of shares – Registration of Charge

Unit – IV:

Members and shareholders – Mode of acquiring membership – Rights and privileges of Members, Register of Members- Voting Rights.

Company Meetings - Annual General Meeting – Extraordinary General Meeting – Class Meeting – Special and Ordinary business - convening and conduct of meetings.

Corporate Social Responsibility – related provisions.

Unit – V: (# - Unit for Compulsory Question)

Administration - Key Managerial Personnel – Women Directors – Independent Directors – Roles and Responsibilities.

Winding up of companies – **Types of winding up* – Appointment, duties and remuneration of liquidators – Shareholder's Democracy – special provisions with regard to small shareholders – Board of Company Law Administration - National company Law Tribunal and appellate Tribunal.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. N.D.Kapoor – Company Law, Sultan Chand Publishers
2. P.P.S.Gogna – A Text Book of Company Law, S. Chand & Co.
3. A.K.Majumdar and G.K.Kapoor Company Law & Practice, Taxman Publications
4. Dr. M R Sreenivasan, Company Law, Margham Publications, Chennai



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5. R S N Pillai & Bagavathi, Company Law, S.Chand & Co.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	COST ACCOUNTING
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Introduction to Cost Accounting – Meaning - **Objectives and advantages of cost accounting, Relationship between cost accounting and financial accounting.*

Cost concepts and classifications - Cost centres and Cost units - Role of a cost accountant in an organization.

Elements of cost – Preparation of cost sheets – Tenders and quotations – Reconciliation of Cost & Financial Accounts. (Reference to Cost Accounting Standard (CAS) - 1)

Unit II:

Materials - Procurement procedures— Store procedures and documentation in respect of receipts and issue of stock, - Material/inventory control- concept and techniques- Techniques of fixing of minimum, maximum and reorder levels, EOQ, ABC classification; Stock taking and perpetual inventory.

Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Weighted Average, Standard, Treatment of Material Losses. (Reference to CAS – 6)

Unit III:

Labour cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes. (Reference to CAS – 7)

Overhead – Classification – allocation, apportionment and absorption of overhead. Under and over-absorption – Machine Hour rate.

Unit IV: (# - Unit for Compulsory Question)

Costing Systems - Process costing – Treatment of Normal, Abnormal losses and Gains – Valuation of Work- in Progress - Statement of Equivalent Production.

Unit V: (# - Unit for Compulsory Question)

Contract Costing- Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and Balance sheet entries.

Service costing (only transport).

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers.
2. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications
4. R.S.N.Pillai and V.Bagavathi, Cost Accounting, S.Chand & C
5. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications



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B.COM [HONOURS]

Choice Based Credit System

SEMESTER	III
SUBJECT	INSURANCE AND RISK MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques – significance of risk management function within business organizations - **Role of Actuaries in risk management.**

Unit II:

Insurance- Definition - Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance- Utmost good faith - Insurable Interest - Indemnity - Proximate cause – Subrogation - Mitigation of loss.

Unit III:

Life and General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium – Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments, Claims Management - types of documents needed in various types of claims.

UNIT IV:

Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting.

Insurance Companies in India – Government and Private Companies – IRDA – Salient Features- Powers & Functions - Rural Insurance & Re-insurance in India.

UNIT V: (# - Unit for Compulsory Question)

Insurance Marketing – Concept Selling – Prospecting - Insurance market – Intermediaries - Marketing Program - Insurance product – principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books

1. Dorfman, “Introduction to Risk Management and Insurance, Prentice Hall
2. Williams, Heins, “Risk Management and Insurance”, TATA Mc Graw Hill Publishers
3. M. N. Mishra, Insurance – Principles and Practices – S. Chand & Co.
4. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
5. A. Murthy, Principles and Practice of Insurance, Margham Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	CORPORATE ACCOUNTING
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Accounting for Issue of Shares & Debentures – **Accounting for employee stock option plan.**

Unit II:

Redemption of preference shares and Debentures – Underwriting of shares and Debentures.

Unit III: (# - Unit for Compulsory Question)

Corporate Financial Reporting – Concepts - Final Accounts as per new guidelines – divisible profits, managerial remuneration, profits prior to incorporation.

Unit IV:

Internal reconstruction: Concepts and accounting treatment (excluding scheme of reconstruction) -

Corporate Restructuring - Concepts and accounting treatment as per Accounting Standard: 14 (ICAI)
Advanced problems for Mergers and Amalgamations, (excluding inter-company holdings)

Unit V: (# - Unit for Compulsory Question)

Valuation – Concepts – Valuation of Intangible Assets - Goodwill – Characteristics – Types - Valuation

Valuation of Shares – Concepts - Scope, Importance – Methods of Valuation of Shares.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S.N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C.shukla & T.S.Grewal, Advanced Accounting, S.Chand & Co.Ltd. New Delhi
5. Hanif & Mukherjee, Advanced Accounting, TATA Mc Graw Hill Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	PRACTICAL AUDITING
CORE/ALLIED/ELEATIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, **Relationship of auditing with other disciplines.*

Unit II:

Planning and conduct of Audit – Audit Planning – Audit Programme

Audit Documentation - Audit Note Book – Audit Working Papers – Audit Files

Audit evidence - Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (SA 500 - 599)

Unit III:

Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system, **internal control questionnaire, Internal control check list*, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit IV: (# - Unit for Compulsory Question)

Audit sampling. - Types of sampling, Test checking, Techniques of test checks.

Vouching - Audit of Payments, Audit of receipts, Audit of Purchases, Audit of Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities.

Unit V: (# - Unit for Compulsory Question)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor.

Audit Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures, **Latest Trends in Auditing* – Information System Audit. (SA 700 – 709)

Note :

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

SA - Standards on Auditing issued by the Institute of Chartered Accountants of India

Reference Books:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S.Vengadamani, Practical Auditing, Margham Publications.
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra



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Choice Based Credit System

4. B.L.Tandon, Auditing.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	BUSINESS STATISTICS AND OPERATIONS RESEARCH
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I:

Correlation – Meaning - Types – Karl Pearson's co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).

Unit – II:

Testing of Hypothesis – Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test.

Unit – III: (# - Unit for Compulsory Question)

Test for equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification.

Unit – IV:

Introduction to Operations Research (OR)- Meaning & scope - **characteristics* – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).

Unit – V: (# - Unit for Compulsory Question)

Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel's Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	-	7	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	2	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal, Business Mathematics & Statistics, Margham Publications
2. S.C.Gupta and V.K.Kapoor, Business Statistics, S.Chand & Co.
3. Hamdy A Taha, Operation Research – An introduction Prentice Hall of India – New Delhi
4. P.K.Gupta & Man Mohan, Problems in Operations Research – Sultan Chand & Sons – New Delhi
5. S P Gupta, Statistical Methods, Sultan Chand Publishers.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	BUSINESS LAWS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

The Indian Contract Act, 1872 - Introduction - Essential elements of a valid contract - classification of contract - Offer and Acceptance – meaning - Rules relating to valid offer and acceptance - communication of offer and acceptance - Revocation of offer and acceptance - Consideration - definition - essential elements - types of consideration - “No consideration No contract”.

Unit II: (# - Unit for Compulsory Question)

Capacity of Parties- Competency to contract – minor - persons of unsound mind - persons disqualified by other laws- Consent - definition of consent and free consent – coercion - undue influence. ***Fraud; misrepresentation - mistake - Void and Voidable Agreements** – definitions - distinction between void and illegal agreement - wagering agreement.

Unit III:

Performance of contract – Joint Performance – Rights and Liability of Joint Promisor & Promisee - Impossibility of Performance - Discharge of contract – Breach of Contract - Remedies for Breach of contract – Damages - Contingent Contracts - Quasi contracts.

Unit IV:

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

Information Technology Act 2008 – Scope, Objectives, Electronic Contracting, electronic records and digital signatures, cyber offences.

Unit V:

The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and a agreement to sell - essential elements of contract of sale - ***sale distinguished from hire purchase and instalment sale** - **Conditions and Warranties** - distinction between condition and warranty - implied conditions and warranties- **Doctrine** of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. N.D.KAPOOR, Elements of mercantile law, Sultan Chand & co
2. N.D.KAPOOR, Business Laws, Sulthan Chand & co
3. DR.M.R.Sreenivasan, Business Law 2nd Ed Margham Publication, Chennai
4. P.C.Tulsian Business Laws, 2nd ed, Tata Mcgraw Hill, New Delhi
5. R.S.N.Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S.Chand & Co., New Delhi



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B.COM [HONOURS]

Choice Based Credit System

SEMESTER	IV
SUBJECT	HUMAN RESOURCE MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I:

Human Resource Management-**Nature and Scope of the HRM*- Managerial and Operating Functions- Difference between Personal management and HRM - **Emerging Horizons in Human Resource Management*; Human Resource Information System.

Unit – II:

Acquisition of Human Resource - Human Resource Planning- Quantitative and Qualitative dimensions - job analysis – job description and job specification – Job Evaluation

Recruitment – Concept and sources; selection – Concept and process - test and interview – placement - induction.

Unit – III: (# - Unit for Compulsory Question)

Training and development - concept and importance - identifying training and development needs - designing training programmes - role specific and competency based training - evaluating training effectiveness - career development.

Unit – IV:

Performance appraisal system - **nature and objectives* - techniques of performance appraisal - potential appraisal -360degree appraisal - transfers and promotions.

Compensation – concept - policies and administration - methods of wage payments and incentive plans - Fixed Pay and Variable Pay - fringe benefits- Pension Schemes- Competitive rate of Scales – ESOP.

Unit – V: (# - Unit for Compulsory Question)

Maintenance - employee health and safety - employee welfare - social security - **grievance handling and redressal* – worker's participation in management – collective bargaining.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. V.S.P.Rao – Human Resource Management, Excel Books
2. Ashwathappa - Human Resource Management, TATA Mc Graw Hill Publications
3. C B Gupta - Human Resource Management, Sultan Chand Publishers
4. L.M.Prasad - Human Resource Management, Sultan Chand Publishers
5. P C Tripathi - Human Resource Management, Jain Book Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	FINANCIAL SERVICES
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – ***Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.**

Unit II: (# - Unit for Compulsory Question)

Credit rating – features and advantages – major issues – ***credit rating agencies** – regulatory framework – major factors in credit rating – equity rating –

Commercial Bill Financing - meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bill.

Consumer finance - meaning – types – mode – factors – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.

Unit III: (# - Unit for Compulsory Question)

Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview)

Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease – leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.

Unit-IV:

Merchant banking - definition – functions – code of conduct – regulatory framework.

Mutual funds - definition – products and schemes - working mechanism of mutual funds – regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC – Association of Mutual Funds of India (AMFI).

Unit – V:

Securitisation - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – Securitization as a risk management tool. **Stock invest** - meaning – features – mechanism – benefits and drawbacks.

Book – building - concept – characteristics – process – allocation procedure .

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. GURUSAMY.S Financial services, Tata McGraw Hill
2. B. Santhanam, Financial Services, Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	SPECIAL ACCOUNTS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Accounting for Banking Companies – Non Performing Assets – prudential norms – Rebate on Bills discounted – profit and Loss account and Balance Sheet – (Revised Format).

Unit – II:

Accounting for Insurance Companies – Life Assurance Fund – Valuation Balance Sheet & Treatment of Surplus - Revenue Account for Life & General insurance Companies – Balance Sheet (Simple Problems Only).

Unit – III: (# - Unit for Compulsory Question)

Accounting for Holding Companies – consolidation of Balance Sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded) as per AS 21.

Unit – IV:

Accounting for Hotel and Restaurants- Hotel Cost Sheet – Ingredient Costing – Food Cost percentage- Guest Ledgers – Accounting for food coupons.

Accounting for Co-operative Societies - Meaning, Definition, Special Features of Co-operative Accounting, Sources of Funds- Owned and Borrowed, State aid to Co-operatives, Preparation of Trial Balance, Profit and Loss Account and Balance Sheet.

Unit – V:

Accounting for Agricultural farms - Objectives, types of books and accounts, physical and financial records - Double entry system and its application in agriculture - Farm planning and Budgeting.

Accounting for Price Level Changes – Concepts, Scope – Methods of Accounting.

Human Resource Accounting (An Overview)

Note: Module IV Accounting for Hotel and Restaurants & Module V content has direct bearing on Employability, Entrepreneurship.

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta and M.Radhaswamy – Advanced Accounting, Sultan Chand Publishers
2. S.P.Jain and K.L.Narang – Corporate Accounting, Kalyani Publishers
3. M.C.Shukla and T.S.Grewal Advanced Accounting, S.Chand & Co.
4. S.N.Maheswari – Advanced Accounting, Sultan Chand Publishers



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5. P.C. Tulsian, Corporate Accounting, TATA Mc Graw Hill Publishers.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	INTERNATIONAL TRADE
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

International Trade – **Importance of International Trade*, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler's Heckscher – Ohlin.

Unit II: (# - Unit for Compulsory Question)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View).

Unit III:

Export Management – **Export Procedure and Documents* – Export Finance – Export Promotion – Export Credit Guarantee Corporation (ECGC).

Unit IV:

International Economic Organizations and its Functions -IMF, IDA, IFC, IBRD, ADB, **JICA**

Unit V: (# - Unit for Compulsory Question)

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House
2. Paul.R.Krugman, International Economics (Theory and Policy) – Pearson Education
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd
5. Sankaran, International Trade & Economics, Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	ACCOUNTING FOR DECISION MAKING
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit – I:

Management accounting - meaning, nature scope and functions, need, importance and limitations-

***management accounting vs cost accounting. Management accounting vs financial accounting.**

Analysis and interpretation of financial statements - nature, objectives, essentials and tools.

Methods- comparative statements , common size statement and trend analysis.

Unit – II:

Ratio analysis- interpretation, ***benefits and limitations** - classification of ratios- liquidity, profitability, turnover ratios – construction of statement of proprietary funds and balance sheet.

Unit – III: (# - Unit for Compulsory Question)

Funds flow Statement – Schedule of changes in Working Capital – Sources and applications of Funds

Cash flow analysis as per AS – 3 (Operating, Investing and Financing Activities).

Unit – IV:

Budgeting and budgetary control: Concept of budget and budgetary control - ***objectives, merits, and limitations**, Functional budgets, Fixed and flexible budgets, Cash Budget - Zero base budget, – Variance Analysis – Material Variance only.

Unit – V: (# - Unit for Compulsory Question)

Marginal costing- Break even analysis- Marginal Costing Vs Absorption costing- CVP Analysis- Decision making Areas - sales mix, Product mix, key factor, Merging of plant, make or Buy Decisions, acceptance of foreign orders, discontinuance of a product line.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. S N Maheswari, Management Accounting – Sultan Chand Publications
2. Dr A Murthy and Dr S Gurusamy, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management accounting- S Chand & Co Ltd – New Delhi.
4. Horngren sunder Stratton, introduction to management accounting – Pearson education.
5. T.S.Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	CORPORATE ETHICS AND GOVERNANCE
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business – ***Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.**

Unit II: (# - Unit for Compulsory Question)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – corporate scams and its effects – law as an instrument of ethics.

Unit III:

Corporate social responsibility – meaning – promoting – stakeholders' satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – advertisement and information disclosure- ethics at work place and professionalism.

Unit IV:

Corporate Governance – meaning, scope – transparency – disclosures share holders' welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – Director's Responsibility Statement.

Unit V: (# - Unit for Compulsory Question)

SEBI and corporate governance – Clause 49 A of SEBI listing agreement –Committees under Listing agreement - Governance committees – Audit committees – Shareholders grievances committee – Investor protection – shareholders information – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference books:

1. Corporate Governance and business Ethics by All India Management Association – Excell Books
2. William H. Shaw, Business Ethics – Thomson Publications
3. N. Balasubramanyam, Corporate boards and Governance – Sterling publishers
4. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company secretaries of India
5. Neville Bain & David Band “winning ways through corporate governance” – Macmillan publishers

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	LOGISTICS AND SUPPLY CHAIN MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concepts of Logistics – Evolution – **Nature and Importance* – Components of Logistics Management – Competitive advantages of Logistics – **Functions of logistics management* – Principles – Logistics Network – Integrated Logistics system. Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – supply chain relationships – Customer services – Issues and challenges for developing countries in Logistics and Supply Chain Management.

Unit II: (# - Unit for Compulsory Question)

Elements of Logistics and Supply chain management – Inventory carrying – Warehousing – Material handling – order processing – **Transportation – Demand Forecasting* – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

Unit III:

Transportation – Position of Transportation in Logistics and Supply chain management – **Road, Rail, Ocean, Air, Transport multi model transport* – Components of a logistic system – Ocean transport – ships – types – measurement of capacity of ships – shipping information.

Unit IV

Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

Logistical Information System (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management.

Unit V: (# - Unit for Compulsory Question)

Export Procedures – Exporting General Merchandise – Documents for exporting - Containerized cargo for export through Inland container Depots – Infrastructure development – Comparative evaluation of transport system – Decision Criteria.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Krishnaveni Muthjiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
2. D.K.Aarwal, 'Textbook of Logistics and Supply chain management', Macmillan India Ltd.
3. Martin Christopher, 'Logistics and Supply chain management' Pearson Education, 2003
4. Ronald H.Ballou, 'Business Logistics and Supply Chain management' Pearson Education
5. Coyle, Managing Supply Chain Management – A Logistics Approach, CINGAGE Learning

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	ENTREPRENEURIAL DEVELOPMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concept of entrepreneurship – definition – traits – types – **classification of entrepreneurs* – factors influencing entrepreneurship – Entrepreneurs in India.

Unit II:

Women entrepreneurs – definition – problems – **Development of women entrepreneurship* – Women Entrepreneurs and Self Help Group (SHG's) – Micro Finance - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking – Geographic Concentration.

Unit III: (# - Unit for Compulsory Question)

Search for business idea – Project Proposal - sources of project identification – formalities of setting up a unit – project selection – project evaluation - project formulation – feasibility analysis – projects report – types.

Unit IV:

Institutional finance to entrepreneurs – **commercial banks*, Development banks and autonomous organizations – IDBI – IFCI – IIBI – SIDBI – LIC – SIC.

UNIT V: (# - Unit for Compulsory Question)

Entrepreneurial development programme – Role and Relevance – role government and Non Governmental Organisations (NGO) – SIPCOT, DIC, SIDC, MSME – TCO –SIDO.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development, Sultan Chand Publishers
2. S.S.KHANKA, Entrepreneurial Development, S. Chand & Co.
3. Ramachandran K, Entrepreneurial Development, TATA Mc Graw Hill Publishers
4. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai
5. Chalam KS, Women Entrepreneurs and Socio Economic Development, Serials Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	RESEARCH METHODOLOGY
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Introduction to research methodology – meaning and purpose – **Types of Research* ; Research design – steps in selection & formulation of a research problem – steps in research.

Unit II:

Hypothesis – Types – concept and procedures of testing of Hypothesis – **sampling techniques* – sampling error and sample size.

Unit III:

Measurement & scaling techniques – Data – Meaning – Information & Data - Data collection – methods – testing validity and reliability.

Unit IV:

**Processing of data – Editing, coding, classification & tabulation*, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS – Theoretical concepts).

Unit V:

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note:

1. Question in Section – C is a Case Study Based Question (Compulsory Question)
2. Case Study question be based on Structuring of questionnaire / Drafting of model Reports.

Reference Books:

1. Dr.M.Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin Incorp.
3. Robert G Murdick, Business Research – Concepts & Practice, International text book company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd
5. Ravilochanan, Research Methodology, Margham Publications.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	INCOME TAX THEORY, LAW AND PRACTICE
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Meaning of Income – Important definitions under the Income Tax Act – scope of total income – Residential Status and Incidence of tax of an individual - Incomes Exempt from tax.

Unit II: (# - Unit for Compulsory Question)

Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.

Income from House Property – Computation of Annual value – Deductions from annual Value.

Unit III: (# - Unit for Compulsory Question)

Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec 44AD, AE, AF (An Overview).

Unit IV:

Capital Gains – Short term and Long Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.

Income from other sources – Deductions in computation of Income from Other Sources.

Unit V:

Clubbing of income - Set off and carry forward of losses –Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income - Filing of Returns – Types – Due Dates.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section - C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Dr.Vinod K.Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, New Delhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.
4. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	VI
SUBJECT	FINANCIAL MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Financial management – introduction – Scope and objective – **Financé and other related disciplines* – Financial Functions. Financial Goals - Profit Maximization Vs Wealth Maximization – Concept of time value of money – Risk and return - **Sources of financing – short term and long term*. Capitalization – over and under capitalization.

Unit II: (# - Unit for Compulsory Question)

Cost of Capital and Financing Decision - Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure Optimum capital structure – Determinants of Capital Structure - Operating and financial leverage.

Unit III: (# - Unit for Compulsory Question)

The Capital Budgeting Process - Cash flow Estimation - Payback Period Method - Accounting Rate Of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index - Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate – Decision Tree Analysis and Capital Rationing (Theoretical Concepts).

Unit IV:

Dividend Decision – Meaning – Types – Determinants - Cash and stock dividends – Capitalisation of dividend – Bonus and Rights Issue.

UNIT V

Working Capital Decisions - **Concepts of working capital*, the risk-return trade off, **sources of short-term finance*, working capital estimation, cash management, receivables management, inventory management.

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	2	2	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. M.Y.Khan and P.K.Jain – Basic Financial Management , TATA Mc Graw Hill Publications
2. I.M.Pandey financial management, Vikas Publications
3. S.M.Maheswari financial Management, Sultan Chand Publications
4. R.K. Sharma & Shashi. K. Gupta, Financial Management , Kalyani Publishers.
5. Prasanna Chandra, Financial Management, TATA Mc Graw Hill Publishing

Note: Latest edition of the books to be referred.



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Arumbakkam, Chennai – 600 106

B.COM [HONOURS]

Choice Based Credit System

SEMESTER	VI
SUBJECT	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Nature and scope of investment management – **investment objectives, constraints – factors – investment process* – Investment Vs. Gambling Vs. Speculation - investment management Vs. portfolio management – Understanding the Investment environment – **sources of investment information.*

Unit II:

Fundamental analysis – Economic Analysis – economic indicators - industry analysis – Industry Life Cycle - factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets – Security Analysis – approaches of security analysis – market indicators – security price movements – common stock analysis.

Unit III:

Company analysis - components –Financial and non financial aspects – **financial analysis – financial statements – analysis of prospectus – ratio analysis – Profitability, Turnover, Balance Sheet Ratios.*

Technical-analysis- Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis.

Unit IV: (# - Unit for Compulsory Question)

Risk – Meaning – Types - market risk – interest rate risk – purchasing power risk – business risk – financial risk Systematic and Unsystematic Risk – measurement of risk – Risk and Return Analysis - estimating Betas – significance of betas in portfolio theory.

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory.

Unit V: (# - Unit for Compulsory Question)

Portfolio management process - portfolio analysis – portfolio selection – portfolio evaluation – portfolio revision – Diversification – Markowitz's approach.

Capital market theory – assumptions – investor's preference – capital asset pricing model (CAPM) – securities market line arbitrage pricing.

Note: Practical Problems from Unit IV & V Only

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	-	10	10	2	20
Section – B	7	-	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	4	-	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Punitavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
2. Sidney Cottle, Grahaan & Dadd's Security Analysis, Tata Mcgrtaw Hill
3. Dr. L. Natarajan, Investment Analysis & Portfolio Management , Margham Publications
4. Shashi K Gupta, Security Analysis and Portfolio Management, Kalyani Publishers



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Choice Based Credit System

SEMESTER	VI
SUBJECT	ACCOUNTING STANDARDS
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Accounting Standard – Meaning – Advantages of Accounting Standards - **Role and structure of the International Accounting Standards Board (IASB)* – International Financial Reporting Standards (IFRS) – an Overview – Accounting Standards in India – **Role of The Institute of Chartered Accountants of India in formulation and implementation* – Convergence of IFRS in Indian Accounting Standards – Phases of Convergence. AS – 1- Disclosure and Presentation of Financial Statements – Materiality and Non Materiality Classifications.

Unit II: (# - Unit for Compulsory Question)

AS – 2 – Accounting for Inventories – Basis of Valuation of inventories – Methods prescribed for valuation of inventories – Simple Problems and cases in valuation of inventories.

AS – 6 – Accounting Standard for Depreciation – Meaning – Definitions – Methods of computing depreciation – Items to be included in the Cost of the Assets – Disclosures requirements.

Unit III:

AS – 15 – Employee Costs – Overview – Items classified as employees cost. (Theoretical Only).

AS – 17 - Segmental Reporting – Bases for Segmentation of business activities and disclosures. (Theoretical Only).

Unit IV:

AS – 18 Related party disclosure – meaning – definitions – disclosure mechanism in the financial statements

AS – 19 Leases – Types of Leases – Simple cases in deciding the nature of lease.

(Theoretical Only).

Unit V: (# - Unit for Compulsory Question)

AS – 20 – Earnings Per Share – computation of EPS (Simple Problems Only).

AS – 26 – Intangible Assets – Meaning – Definitions – Classifications – Disclosure requirements (Theoretical).

Notes: Practical Problems from AS – 2, AS- 6, AS- 20 Only

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	4	3	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	3	1	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. D.S Rawat, Taxmann Students guide to Accounting standards, Taxmann
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill
3. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and Company Nagpur



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Choice Based Credit System

4. Compendium of Accounting Standards issued by the Institute of Chartered Accountants of India

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	VI
SUBJECT	CUSTOMER RELATIONSHIP MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Introduction to CRM and - Meaning – Definition – CRM technology - components, customer life style Customer Loyalty – customer interaction- Customer Satisfaction Analysis – e – CRM – Meaning- **features of e CRM* – Transformation from CRM to e-CRM – transformation process and benefits.

Unit II:

Communication in CRM – Communication Process – Customer Relationship Marketing – meaning, structure, process – Success Chain in CRM – Target Formulation – Customer Segmentation.

Unit III:

Customer Loyalty - Meaning – building customer loyalty in CRM - marketing campaign, campaign planning and management, business analytic tools.

Unit IV:

Implementing CRM - Pre implementation, kick off meeting, requirements gathering, detailed proposal generation, development, training, roll out, ongoing support, system, follow up – Relationship marketing reward systems (An Overview).

Unit – V: (# - Unit for Compulsory Question)

Technology for CRM – Components – Creating value for customers – Customization of technology – critical areas – customer care – call centre – Technological solutions – Integration of ERP .

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books,
4. Anderson, “Customer Relationship management”, Tata McGraw Hill,
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	VI
SUBJECT	BUSINESS TAXATION
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Tax- features – **canons of Taxation* – **objectives of taxation* – tax vs Duty – Direct Tax vs Indirect Tax – Powers of Union / states – varieties of indirect taxes – movement towards GST.

Unit II: (# - Unit for Compulsory Question)

Central Excise Law in brief – concept and definitions - Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT - Basic procedures, — Excise Tax - Basis of levy – Types of Excise Duty – Classification & Valuation of Goods – Clearance of Goods – Procedure for assessment and payment of excise duty – Registration & Filing of Returns – Simple Problems in computation of Excise Duty with MRP and Abatement.

Unit III:

Customs Act – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods – Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty.

(FOB, CIF Values, Insurance Charges, Landing Charges etc.,)

Unit IV:

Service tax – concepts and general principles, Charge of service tax and taxable services, - Registration - Valuation of taxable services, Payment of service tax and filing of returns, Penalties.

Unit V: (# - Unit for Compulsory Question)

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures - Simple Problems in Computation of VAT and Input Tax Credit.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	-	10	10	2	20
Section – B	5	2	7	4	5	20
Section – C	1	-	1	1	20	20
Section – D	3	1	4	2	20	40

Note: Question in Section – C is a Case Study based question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Sanjeev kumar, systematic approach to Indirect Taxes with practical problems and solutions, Bharat Law House Pvt Ltd., New Delhi.
2. Prof. N. S . Govindan, Indirect Taxes Made Easy, Sitaraman & Company Pvt. Ltd.
3. V S Datey , Indirect Taxes , Taxmann Publishers
4. T.S.Reddy and Y.Hari Prasad Reddy, Indirect Taxes, Margham Publications

Note: Latest edition of the books to be referred.



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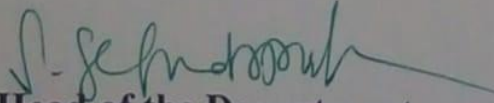
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SYLLABUS

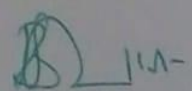
CHOICE BASED CREDIT SYSTEM

Approved by board of Studies on 24th February, 2018

EFFECTIVE FROM ACADEMIC YEAR 2018-19


Head of the Department

Head
Department of B.Com., Honours
Dwaraka Doss Goverdhan Doss
Vaishnav College (Shift II)
Arumbakkam, Chennai-600 106.


PRINCIPAL
Dwaraka Doss Goverdhan Doss
Vaishnav College
Arumbakkam, Chennai - 600106.



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Department of Commerce (Honours)
Choice Based Credit System (CBCS)



COURSE CURRICULUM

(Batch 2018 – 2019 Onwards)

Semester I	Credits	Hours	Semester II	Credits	Hours
1. Language – I	3	4	1. Language – II	3	4
2. English – I	3	4	2. English – II	3	4
3. Financial Accounting – I	4	6	3. Financial Accounting – II	4	6
4. Banking – Theory, Law & Practice	4	4	4. Principles of Management	4	4
5. Marketing	4	4	5. Services Marketing	4	4
6. Business Economics	4	4	6. Business Policy & Environment	4	4
7. Non-Major Elective-I	2	2	7. Non-Major Elective-II	2	2
8. Soft Skills – I	2	2	8. Soft Skills – II	2	2
9. Internship – I (Two Weeks)	2		9. Internship – II (Four Weeks)	4	
Total	28	30	Total	30	30
Semester III	Credits	Hours	Semester IV	Credits	Hours
1. Business Mathematics	4	5	1. Business Statistics & OR	4	5
2. Company Law	4	4	2. Business Law	4	4
3. Cost Accounting	4	5	3. Human Resource Management	4	4
4. Insurance & Risk Management	4	4	4. Financial Services	4	4
5. Corporate Accounting	4	6	5. Special Accounts	4	5
6. Practical Auditing	4	4	6. International Trade	4	4
7. Soft Skills – III	2	2	7. Environmental Studies	2	2
8. Internship – III (Two Weeks)	2		8. Soft Skills – IV	2	2
			9. Internship – IV (Four Weeks)	4	
Total	28	30	Total	32	30
Semester V	Credits	Hours	Semester VI	Credits	Hours
1. Accounting for Decision Making	4	6	1. Financial Management	4	6
2. Corporate Ethics and Governance	4	4	2. Security Analysis & Portfolio Management	4	5
3. Logistics & Supply Chain Management	4	4	3. Accounting Standards	4	5
4. Entrepreneurial Development	4	4	4. Customer Relationship Management	4	5
5. Research Methodology	4	4	5. Taxation – II	4	5
6. Taxation – I	4	6	6. Project Work	8	4
7. Value Education	2	2	7. Extension Activities	1	-
8. Internship – V (Two Weeks)	2				
Total	28	30	Total	29	30



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Semester	I
Subject	FINANCIAL ACCOUNTING- I
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit-I

Meaning and scope of accounting - **Basic Accounting Concepts and Conventions- Objectives of Accounting – Accounting Transactions* – Double Entry Book Keeping – Journal, Ledger, Trial Balance - Rectification of errors – Preparation of Suspense Account – Effect of Rectification on Profits. Bank Reconciliation Statement.

Unit-II (# - Unit for Compulsory Question)

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings, Loss of Stock by Fire.

Preparations of Receipt and Payments Accounts – Distinction between Revenue and Capital items - Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit-III

Depreciation – Meaning, Causes, Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method – Change of depreciation from SLM to WDV / WDV to SLM with/without retrospective effect. (Simple problems only). (Reference to AS6)

Unit-IV (# - Unit for Compulsory Question)

Accounting from Incomplete Records– Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

Unit-V

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account – Installment Purchase System – Meaning – Accounting Treatment.

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: First Question in Section – C is a Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I – S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications



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Semester	I
Subject	BANKING THEORY, LAW AND PRACTICE
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit-I:

Commercial banking – definition – classification of banking system– universal banking – functions – **role of commercial banks in economic development* – central banking – definition – need – principles – **central banking Vs commercial banking* – functions and role – RBI- functions and working – objectives – legal frame work.

Unit-II: (# - Unit for Compulsory Question)

Opening bank accounts – type of bank accounts – KYC Norms - **FDR- Pay-in-slip book, Withdrawal forms* – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference. Basel III norms – prudential norms (An Overview) – Introduction to debt recovery tribunals.

Unit-III:

Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - **CTS Cheques – meaning – advantages.*

Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.

Unit-IV: (# - Unit for Compulsory Question)

Paying Banker – meaning duties and liabilities of paying banker - **Collecting banker** – meaning – collecting banker's role – collecting banker's duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker.

Customer grievances – grievances redressal mechanism structure in banks – Banking Ombudsman.

Unit-V:

E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)
 (# - Unit for Compulsory Question)

Reference Books:

1. Dr. S.Gurusamy, Tata McGraw Hill, New Delhi
2. K.P.M.Sundharam, P.N.Varshney, Banking Theory Law & Practice – Sultan Chand & Sons
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. B. Santhanam – Banking – Theory , Law & Practice, Margham Publications
5. K.C. Shekhar & Lekshmy Shekhar, Banking Theory and Practice, Kindle Store



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Semester	I
Subject	MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit-I:

Introduction - **Nature, scope and importance of marketing* - Evolution of marketing concepts - Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations- Marketing environment - Environmental Scanning - Differences between Micro and Macro Environment - Marketing Mix-The Traditional 4P's – the modern 7P's.

Unit-II: (# - Unit for Compulsory Question)

Market Selection - Market segmentation – concept, importance and bases; Target market selection - Positioning concept, importance and bases - Product differentiation Vs. Market Segmentation.

Product - Meaning and importance - Product classifications - Concept of product mix - Branding, packaging and labelling - Post-sales services - Product life-cycle - New Product Development.

Unit-III:

Pricing - Significance - Factors affecting price of a product - Pricing policies and strategies.

Promotion: Nature and importance of promotion - Communication process - Types of promotion - **advertising, personal selling, public relations & sales promotion*, and their distinctive characteristics - Promotion Mix.

Unit-IV:

Distribution - Channels of distribution - meaning and importance; Types of distribution channels; **Wholesaling and retailing* - Factors affecting choice of distribution channel.

Retailing - Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines - Management of retailing operations - An overview. Introduction to Franchising – Direct Marketing.

Unit-V: (# - Unit for Compulsory Question)

Consumer Behaviour – Introduction, Characteristics, Types of Buying Decision Behaviour: Henry Assael Model- Consumer Buying Decision Process - Buying Motives, Buyer Behaviour Models- **Recent issues and developments in marketing** - Social Marketing - online marketing, green marketing, sustainable marketing and relationship marketing.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: **First Question in Section – C is a Case Study Based Question (Compulsory Question)**
 (# - Unit for Compulsory Question)

Reference Books:

1. C B Gupta & Dr. Rajan Nair –Marketing Management, Sultan Chand Publishers, New Delhi
2. William J Stanton – Marketing, Prentice- Hall of India ,Economy Edition
3. Philip Kotler – Principles of Marketing, Prentice- Hall of India ,Eastern Economy Edition
4. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.
5. L. Natarajan, Marketing , Margham Publications, Chennai



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Semester	I
Subject	BUSINESS ECONOMICS
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit- I:

Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – ***Positive and Normative Economics – Scope and Importance of Business Economics.**

Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.

Unit-II: (# - Unit for Compulsory Question)

Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand – Shifts in the demand curve vs. movement along the demand curve - ***Demand Forecasting.**

Supply Function – Meaning of Supply – Determinants of Supply – Law of Supply – Slope & Elasticity of Supply – shifts in the supply curve Vs. movement along the supply curve - Concept of Equilibrium.

Unit-III:

Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus

Unit-IV: (# - Unit for Compulsory Question)

Production Function - Factors of Production: Law of Variable proportion – Laws of Returns to Scale – Costs of production -total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs- Producer's equilibrium – Economies of scale - Break Even Analysis.

Unit-V:

Product pricing: price and output determination under perfect competition - profit maximization, monopoly- price discrimination, monopolistic competition, oligopoly- collusion and cartels- ***pricing objectives and methods.**

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)
 (# - Unit for Compulsory Question)

Reference books:

1. P.L. Mehta, Managerial Economics- analysis, problems and cases – Sultan Chand Publishers, New Delhi.
2. C.M Chaundhary, business economics- RBSA Publishers, Jaipur
3. H.L. AHUJA, business economics, Sultan Chand Publishers, New Delhi
4. Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw- Hill International Ed.
5. S. Sankaran, Business economics- Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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Semester	I
Subject	CORPORATE COMMUNICATION
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit-I :

Introduction to Communication- Meaning and Definition - Process - Functions - **Objectives - Importance - Essentials of effective communication - Communication barriers - Overcoming communication barriers.*

Unit-II: (# - Unit for Compulsory Question)

** Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations – modern methods of communication- E-Mail- , Video Conferencing – *Social Corporate Networking.*

Unit-III:

Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters.

Unit-IV: (# - Unit for Compulsory Question)

Drafting of business letters - Enquiries and replies - Sales letters - Circular letters.
Internal Communication – Preparation of Memos & Notes

Unit-V:

Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note:

- 1. First Question in Section – C is a Case Study Based Question (Compulsory Question)**
- 2. Case Study to be based on drafting letters/ E-mail.**

Reference books:

1. Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
2. N. S . Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai
3. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of the books to be referred.



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Semester	II
Subject	FINANCIAL ACCOUNTING- II
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit-I:

Average Due Date – Account Current – Accounting for Insurance Claims – Loss of Stock- Loss of Profit (Simple Problems Only).

Unit-II: (# - Unit for Compulsory Question)

Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system - Departmental accounts – inter-departmental transfers.

Unit-III:

Partnership Accounts – I – Admission, Retirement and Death of Partner(s) – Computation of Revised profit sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.

Unit-IV: (# - Unit for Compulsory Question)

Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.

Unit-V:

Introduction to computerized Accounting System – Use of ERP, SAP in real time business transactions An overview of computerized accounting system–Salient features and significance, Concept of grouping of accounts, Accounting packages and consideration for their selection (Theoretical concepts only).

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	4	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	1	3	4	2	20	40

Note: First Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I – S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications

Note: Latest Editions of the books to be referred.

CIA – Continuous Internal Assessment

8

Effective from Academic Year 2018 – 2019

ESE – End Semester Examination



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Semester	II
Subject	PRINCIPLES OF MANAGEMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Management - definition, importance, functions; **Nature-as profession, science and art, universality of management; *Levels of management* - managerial tasks and skills Classical School-contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management - Behavioural, Scientific, Systems, and Contingency, Management thoughts in Indian Philosophy – An Overview.

UNIT II: (# - Unit for Compulsory Question)

Planning - concept, importance, types, steps, premises, **Barriers to effective planning* and remedial measures. MBO - Strategic Planning-concept.

Forecasting-concept – techniques.

Decision making – Meaning, Advantages and Disadvantages, process, problems in Decision making.

UNIT III:

Organising - concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Organizations, Networks - Types of Network Organizations/Clusters Organizational Designs for Change and Innovation

**Departmentation – need, basis, principles* - Delegation of Authority - elements – steps – barriers-Centralisation and Decentralization of Authority - Span of Management –concept - types and factors.

UNIT IV: (# - Unit for Compulsory Question)

Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg.

Leadership: concept, importance, types, leadership traits.

Co-ordination: concept, significance, principles, and techniques

Control: concept and steps, Control Techniques.

UNIT V:

Latest trends in Management- Concept of Knowledge management, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Gupta.C.B, Business Management, Sultan Chand Publishers, New Delhi
2. Koontz Harold and Heinz Weihrich , Essentials of Management , TATA Mc Graw Hill
3. Prasad L.M., Principles & Practice of management, Sultan Chand Publishers
4. Stoner.A.F and freeman.R.E., Management, Prentice Hall of India
5. Chhabra, T.N. Principles and Practice of Management. Dhanpat Rai & Co.,



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Note: Latest Editions of the books to be referred.

Semester	II
Subject	SERVICES MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Introduction – evolution and growth of service sector - characteristics of services - **Distinction between goods and services* - classification of services.

UNIT II:

Service Marketing Mix— Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing — Concept, - Application - Marketing Strategy.

UNIT III: (# - Unit for Compulsory Question)

Cost of services, Pricing – objectives of pricing – cost based pricing – monetary and non monetary costs – value based pricing – pricing tactics – applications of pricing.

Promotion – designing the promotional mix – **personal selling – advertising – sales promotion* – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distribution of services.

UNIT IV:

Place-Service distribution - components of service delivery system - potential management - problems associated with services delivery.

Physical Evidence- concept of Physical Evidence, importance, types of Physical Evidence in various services – designing physical evidences for services.

Unit – V: (# - Unit for Compulsory Question)

Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health care industry - Tourism and telecommunication services – Educational Institutions.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000
3. Helen Woodruff, Services Marketing, Macmillan India Limited
4. Govind Apte, Services Marketing, Oxford University Press India
5. L . Natarajan, Services Marketing, Margham Publications, Chennai



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Note: Latest Editions of the books to be referred.

Semester	II
Subject	BUSINESS POLICY & ENVIRONMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Business Policy – Meaning, Scope Relationship between Business, Government and Law- B

UNIT II:

Business Environment – Meaning, Dimensions of Business Environment – Overview of Business Environment- **Natural Environment* – Environmental Analysis – Need – Importance - Approaches and Forecasting techniques.

UNIT III:

(# - Unit for Compulsory Question)

Internal Business Environment Organizational Analysis – Need - Approaches – ETOP Analysis - SWOT Analysis – TOWS – BCG Matrix - McKinsey's 7S Framework, PORTER's Model.

UNIT IV:

(# - Unit for Compulsory Question)

External Environment Political – Cultural – Legal – Demographic – Governmental – Technological - Global Environment – Globalization – significance, strategies for globalization,
 Economic Environment, Social Environment – **Business and society* - Ethical issues in Business - Corporate Code of Ethics: Accountability and Responsibility – Corporate Social Responsibility - Social Audit.

UNIT V:

International Business Environment

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai
3. V.P.M.Michael, Business Policy and Environment, S.Chand & co., New Delhi
4. Joseph R, Business Policy and Environment, Anmol Publications Private Limited
5. Paul, Business Environment , TATA McGraw Hill Publishing

Note: Latest Editions of the books to be referred.



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Semester	II
Subject	E-Commerce
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

UNIT I:

E-Commerce - Introduction - meaning and concept - **Needs and advantages of e-commerce* - Electronic commerce Vs Traditional commerce - Challenges of e-commerce.

UNIT II: (# - Unit for Compulsory Question)

Internet - Concept & evaluation - Features of Internet – email –WWW – ftp – telnet - newsgroup & video conferencing - Intranet & Extranet – ISDN - TCP/IP - **Limitation of internet* - Hardware & software requirement of Internet.

UNIT III:

Electronic Payment Systems – Virtual Payment systems - e-Cash - e-cheque – e-wallet - **credit cards, debit cards, smart cards* - E-Banking. E-commerce applications in manufacturing, wholesale, retail and service sector.

UNIT IV: (# - Unit for Compulsory Question)

E-Marketing: Business to Business (B2B) - Business to customer (B2C) - Customer to Customer(C2C) – Government to Citizens (G2C) - Online Sales force - On line Service and Support. EDI - Functions & components.

UNIT V:

Legal Aspects of e-commerce, Security issues of e-commerce - **Firewall, E-locking, Encryption* - Cyber laws – Aims and salient provisions – Information Technology Act, 2000 (An Overview).

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books:

1. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
2. Frontiers of E-Commerce Ravi Kalkota , TMH
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

Note: Latest Editions of the books to be referred.



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SEMESTER	III
SUBJECT	BUSINESS MATHEMATICS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I:

Theory of Sets - Set Theory – Definition - Elements and Types of Sets - Operations on Sets- Relations and Functions of Sets.

Unit – II:

Ratio, Proportion and Variations - Permutation and Combinations.

Unit – III:

Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.

Unit – IV: (# - Unit for Compulsory Question)

Differential Calculus - Differentiation – Meaning – Rules - Maxima and Minima of Univariate Functions- Application of Maxima and Minima in Business.

Unit – V: (# - Unit for Compulsory Question)

Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations.

Note: No Theory Questions to be asked

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal , Business Mathematics, Margham Publications, Chennai
2. D.C. Sancheti and V.K. Kapoor Business Mathematics , Sultan Chand Publishers, New Delhi
3. B.M. Agarwal , Business Mathematics, Kalyani Publishers
4. R.S. Soni , Business Mathematics, Pitambar Publishing House
5. Singh J. K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of the books to be referred.



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SEMESTER	III
SUBJECT	COMPANY LAW
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Introduction- Definition of Company – Characteristics – Types of Company – One Person Company (OPC) – Dormant Company – Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures – * *Documents/E-forms to be filed with Registrar for registration of Companies*– Certificate of Incorporation – Certificate of Commencement of Business – Preliminary Contracts.

Unit – II:

Incorporation Documents - Memorandum of Association – Articles of Association – Contents – Alterations – Promoters – Preliminary or Pre-incorporation contracts.

Prospectus – Contents – Mis-statement in prospectus and their consequences – Statement in lieu of prospectus – Abridged Prospectus – Shelf Prospectus – Red herring Prospectus - Issue of Securities by the companies (An Overview)

Unit – III:

Share Capital – Issue Procedures – Rights Issue – Private Placement – Bonus Shares - alteration of share capital – Transfer of shares - **Dematerialization of shares* - transmission of shares – Registration of Charge

Unit – IV:

Members and shareholders – Mode of acquiring membership – Rights and privileges of Members, Register of Members- Voting Rights.

Company Meetings - Annual General Meeting – Extraordinary General Meeting – Class Meeting – Special and Ordinary business - convening and conduct of meetings.

Corporate Social Responsibility – related provisions.

Unit – V: (# - Unit for Compulsory Question)

Administration - Key Managerial Personnel – Women Directors – Independent Directors – Roles and Responsibilities.

Winding up of companies – **Types of winding up* – Appointment, duties and remuneration of liquidators – Shareholder's Democracy – special provisions with regard to small shareholders – Board of Company Law Administration - National company Law Tribunal and appellate Tribunal.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. N.D.Kapoor – Company Law, Sultan Chand Publishers
2. P.P.S.Gogna – A Text Book of Company Law, S. Chand & Co.
3. A.K.Majumdar and G.K.Kapoor Company Law & Practice, Taxman Publications
4. Dr. M R Sreenivasan, Company Law, Margham Publications, Chennai



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5. R S N Pillai & Bagavathi, Company Law, S.Chand & Co.

Note: Latest edition of the books to be referred.

SEMESTER	III
SUBJECT	COST ACCOUNTING
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Introduction to Cost Accounting – Meaning - **Objectives and advantages of cost accounting, Relationship between cost accounting and financial accounting.*

Cost concepts and classifications - Cost centres and Cost units - Role of a cost accountant in an organization.

Elements of cost – Preparation of cost sheets – Tenders and quotations – Reconciliation of Cost & Financial Accounts. (Reference to Cost Accounting Standard (CAS) - 1)

Unit II:

Materials - Procurement procedures— Store procedures and documentation in respect of receipts and issue of stock, - Material/inventory control- concept and techniques- Techniques of fixing of minimum, maximum and reorder levels, EOQ, ABC classification; Stock taking and perpetual inventory.

Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Weighted Average, Standard, Treatment of Material Losses. (Reference to CAS – 6)

Unit III:

Labour cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes. (Reference to CAS – 7)

Overhead – Classification – allocation, apportionment and absorption of overhead. Under and over-absorption – Machine Hour rate.

Unit IV: (# - Unit for Compulsory Question)

Costing Systems - Process costing – Treatment of Normal, Abnormal losses and Gains – Valuation of Work- in Progress - Statement of Equivalent Production.

Unit V: (# - Unit for Compulsory Question)

Contract Costing- Progress payments, Retention money, Escalation clause, Contract accounts, Accounting for material, Accounting for plant used in a contract, Contract profit and Balance sheet entries.

Service costing (only transport).

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers.
2. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications
4. R.S.N.Pillai and V.Bagavathi, Cost Accounting, S.Chand & C
5. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications



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Note: Latest edition of the books to be referred.

SEMESTER	III
SUBJECT	INSURANCE AND RISK MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques – significance of risk management function within business organizations - Role of Actuaries in risk management.

Unit II:

Insurance- Definition - Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance- Utmost good faith - Insurable Interest - Indemnity - Proximate cause – Subrogation - Mitigation of loss.

Unit III:

Life and General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium – Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments, Claims Management - types of documents needed in various types of claims.

UNIT IV:

Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting.

Insurance Companies in India – Government and Private Companies – IRDA – Salient Features- Powers & Functions - Rural Insurance & Re-insurance in India.

UNIT V: (# - Unit for Compulsory Question)

Insurance Marketing – Concept Selling – Prospecting - Insurance market – Intermediaries - Marketing Program - Insurance product – principles of insurance pricing and marketing, tools and techniques used in pricing individual life and health insurance.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)
 (# - Unit for Compulsory Question)

Reference Books

1. Dorfman, “Introduction to Risk Management and Insurance, Prentice Hall
2. Williams, Heins, “Risk Management and Insurance”, TATA Mc Graw Hill Publishers
3. M. N. Mishra, Insurance – Principles and Practices – S. Chand & Co.
4. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
5. A. Murthy, Principles and Practice of Insurance, Margham Publications



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Note: Latest edition of the books to be referred.

SEMESTER	III
SUBJECT	CORPORATE ACCOUNTING
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Accounting for Issue of Shares & Debentures – Accounting for employee stock option plan.

Unit II:

Redemption of preference shares and Debentures – Underwriting of shares and Debentures.

Unit III: (# - Unit for Compulsory Question)

Corporate Financial Reporting – Concepts - Final Accounts as per new guidelines – divisible profits, managerial remuneration, profits prior to incorporation.

Unit IV:

Internal reconstruction: Concepts and accounting treatment (excluding scheme of reconstruction) -

Corporate Restructuring - Concepts and accounting treatment as per Accounting Standard: 14 (ICAI)

Advanced problems for Mergers and Amalgamations, (excluding inter-company holdings)

Unit V: (# - Unit for Compulsory Question)

Valuation – Concepts – Valuation of Intangible Assets - Goodwill – Characteristics – Types - Valuation

Valuation of Shares – Concepts - Scope, Importance – Methods of Valuation of Shares.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S.N.Maheswaram Advanced Accounting, Sultan Chand & Sons, New Delhi
4. M.C.shukla & T.S.Grewal, Advanced Accounting, S.Chand & Co.Ltd. New Delhi
5. Hanif & Mukherjee, Advanced Accounting, TATA Mc Graw Hill Publications

Note: Latest edition of the books to be referred.



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SEMESTER	III
SUBJECT	PRACTICAL AUDITING
CORE/ALLIED/ELETTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, **Relationship of auditing with other disciplines*.

Unit II:

Planning and conduct of Audit – Audit Planning – Audit Programme

Audit Documentation - Audit Note Book – Audit Working Papers – Audit Files

Audit evidence - Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (SA 500 - 599)

Unit III:

Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system, **internal control questionnaire, Internal control check list*, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit IV: (# - Unit for Compulsory Question)

Audit sampling. - Types of sampling, Test checking, Techniques of test checks.

Vouching - Audit of Payments, Audit of receipts, Audit of Purchases, Audit of Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities.

Unit V: (# - Unit for Compulsory Question)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor.

Audit Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures,

**Latest Trends in Auditing* – Information System Audit. (SA 700 – 709)

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

SA - Standards on Auditing issued by the Institute of Chartered Accountants of India

Reference Books:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S.Vengadamani, Practical Auditing, Margham Publications.
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company



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5. B.L.Tandon, Auditing.

Note: Latest edition of the books to be referred.

SEMESTER	IV	
SUBJECT	BUSINESS STATISTICS AND OPERATIONS RESEARCH	
CORE/ALLIED/ELECTIVE	CORE	
Maximum Marks	CIA – 40 Marks	ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours	
Exam Duration	3 Hours	

Unit – I:

Correlation – Meaning - Types – Karl Pearson's co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).

Unit – II:

Testing of Hypothesis – Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test.

Unit – III: (# - Unit for Compulsory Question)

Test for equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification.

Unit – IV:

Introduction to Operations Research (OR)- Meaning & scope - **characteristics* – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).

Unit – V: (# - Unit for Compulsory Question)

Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel's Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	-	7	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	2	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal, Business Mathematics & Statistics, Margham Publications
2. S.C.Gupta and V.K.Kapoor, Business Statistics, S.Chand & Co.
3. Hamdy A Taha, Operation Research – An introduction Prentice Hall of India – New Delhi
4. P.K.Gupta & Man Mohan, Problems in Operations Research – Sultan Chand & Sons – New Delhi
5. S P Gupta, Statistical Methods, Sultan Chand Publishers.

Note: Latest edition of the books to be referred.



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SEMESTER	IV
SUBJECT	BUSINESS LAWS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

The Indian Contract Act, 1872 - Introduction - Essential elements of a valid contract - classification of contract - Offer and Acceptance – meaning - Rules relating to valid offer and acceptance - communication of offer and acceptance - Revocation of offer and acceptance - Consideration - definition - essential elements - types of consideration - “No consideration No contract”.

Unit II: (# - Unit for Compulsory Question)

Capacity of Parties- Competency to contract – minor - persons of unsound mind - persons disqualified by other laws- Consent - definition of consent and free consent –coercion - undue influence. ***Fraud; misrepresentation - mistake - Void and Voidable Agreements** – definitions - distinction between void and illegal agreement - wagering agreement.

Unit III:

Performance of contract – Joint Performance – Rights and Liability of Joint Promisor & Promisee - Impossibility of Performance - Discharge of contract – Breach of Contract - Remedies for Breach of contract – Damages - Contingent Contracts - Quasi contracts.

Unit IV:

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

Information Technology Act 2008 – Scope, Objectives, Electronic Contracting, electronic records and digital signatures, cyber offences.

Unit V:

The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and a agreement to sell - essential elements of contract of sale - ***sale distinguished from hire purchase and instalment sale** - **Conditions and Warranties** - distinction between condition and warranty - implied conditions and warranties- **Doctrine** of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. N.D.KAPOOR, Elements of mercantile law, Sultan Chand & co
2. N.D.KAPOOR, Business Laws, Sulthan Chand & co
3. DR.M.R.Sreenivasan, Business Law 2nd Ed Margham Publication, Chennai
4. P.C.Tulsian Business Laws, 2nd ed, Tata Mcgraw Hill, New Delhi
5. R.S.N.Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S.Chand & Co., New Delhi



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Note: Latest edition of the books to be referred.

SEMESTER	IV
SUBJECT	HUMAN RESOURCE MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I:

Human Resource Management-**Nature and Scope of the HRM-* Managerial and Operating Functions- Difference between Personal management and HRM - **Emerging Horizons in Human Resource Management*; Human Resource Information System.

Unit – II:

Acquisition of Human Resource - Human Resource Planning- Quantitative and Qualitative dimensions - job analysis – job description and job specification – Job Evaluation

Recruitment – Concept and sources; selection – Concept and process - test and interview – placement - induction.

Unit – III: (# - Unit for Compulsory Question)

Training and development - concept and importance - identifying training and development needs - designing training programmes - role specific and competency based training - evaluating training effectiveness - career development.

Unit – IV:

Performance appraisal system - **nature and objectives* - techniques of performance appraisal - potential appraisal -360degree appraisal - transfers and promotions.

Compensation – concept - policies and administration - methods of wage payments and incentive plans - Fixed Pay and Variable Pay - fringe benefits- Pension Schemes- Competitive rate of Scales – ESOP.

Unit – V: (# - Unit for Compulsory Question)

Maintenance - employee health and safety - employee welfare - social security - **grievance handling and redressal* – worker's participation in management – collective bargaining.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)
 (# - Unit for Compulsory Question)

Reference Books:

1. V.S.P.Rao – Human Resource Management, Excel Books
2. Ashwathappa - Human Resource Management, TATA Mc Graw Hill Publications
3. C B Gupta - Human Resource Management, Sultan Chand Publishers
4. L.M.Prasad - Human Resource Management, Sultan Chand Publishers
5. P C Tripathi - Human Resource Management, Jain Book Publications

Note: Latest edition of the books to be referred.



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SEMESTER	IV
SUBJECT	FINANCIAL SERVICES
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) –
***Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.**

Unit II: (# - Unit for Compulsory Question)

Credit rating – features and advantages – major issues – ***credit rating agencies** – regulatory framework – major factors in credit rating – equity rating –

Commercial Bill Financing - meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bill.

Consumer finance - meaning – types – mode – factors – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.

Unit III: (# - Unit for Compulsory Question)

Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview)

Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor –advantages – limitations – Sale and Lease back – concepts – tax implications.

Unit-IV:

Merchant banking - definition – functions – code of conduct – regulatory framework.

Mutual funds - definition – products and schemes - working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).

Unit – V:

Securitisation - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – Securitization as a risk management tool. **Stock invest** - meaning – features – mechanism – benefits and drawbacks.

Book – building - concept – characteristics – process – allocation procedure .

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)
 (# - Unit for Compulsory Question)

Reference Books:

1. GURUSAMY.S Financial services, Tata McGraw Hill
2. GURUSAMY.S Merchant Banking and Financial Services, Tata McGraw Hill
3. Khan M Y Financial Services, Tata McGraw Hill
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company
5. B. Santhanam, Financial Services, Margham Publications, Chennai



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SEMESTER	IV
SUBJECT	SPECIAL ACCOUNTS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Accounting for Banking Companies – Non Performing Assets – prudential norms – Rebate on Bills discounted – profit and Loss account and Balance Sheet – (Revised Format).

Unit – II:

Accounting for Insurance Companies – Life Assurance Fund – Valuation Balance Sheet & Treatment of Surplus - Revenue Account for Life & General insurance Companies – Balance Sheet (Simple Problems Only).

Unit – III: (# - Unit for Compulsory Question)

Accounting for Holding Companies – consolidation of Balance Sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded) as per AS 21.

Unit – IV:

Accounting for Hotel and Restaurants- Hotel Cost Sheet – Ingredient Costing – Food Cost percentage- Guest Ledgers – Accounting for food coupons.

Accounting for Co-operative Societies - Meaning, Definition, Special Features of Co-operative Accounting, Sources of Funds- Owned and Borrowed, State aid to Co-operatives, Preparation of Trial Balance, Profit and Loss Account and Balance Sheet.

Unit – V:

Accounting for Agricultural farms - Objectives, types of books and accounts, physical and financial records - Double entry system and its application in agriculture - Farm planning and Budgeting.

Accounting for Price Level Changes – Concepts, Scope – Methods of Accounting.

Human Resource Accounting (An Overview)

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta and M.Radhaswamy – Advanced Accounting, Sultan Chand Publishers
2. S.P.Jain and K.L.Narang – Corporate Accounting, Kalyani Publishers
3. M.C.Shukla and T.S.Grewal Advanced Accounting, S.Chand & Co.
4. S.N.Maheswari – Advanced Accounting, Sultan Chand Publishers
5. P.C. Tulsian, Corporate Accounting, TATA Mc Graw Hill Publishers.

Note: Latest edition of the books to be referred.



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SEMESTER	IV
SUBJECT	INTERNATIONAL TRADE
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

International Trade – **Importance of International Trade*, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler's Heckscher – Ohlin.

Unit II: (# - Unit for Compulsory Question)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Overview).

Unit III:

Export Management – **Export Procedure and Documents* – Export Finance – Export Promotion – Export Credit Guarantee Corporation (ECGC).

Unit IV:

International Economic Organizations and its Functions -IMF, IDA, IFC, IBRD, ADB, JICA

Unit V: (# - Unit for Compulsory Question)

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House
2. Paul.R.Krugman, International Economics (Theory and Policy) – Pearson Education
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd
5. Sankaran, International Trade & Economics, Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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SEMESTER	V
SUBJECT	ACCOUNTING FOR DECISION MAKING
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit – I:

Management accounting - meaning, nature scope and functions, need, importance and limitations-
***management accounting vs cost accounting. Management accounting vs financial accounting.**
 Analysis and interpretation of financial statements - nature, objectives, essentials and tools.
 Methods- comparative statements , common size statement and trend analysis.

Unit – II:

Ratio analysis- interpretation, ***benefits and limitations** - classification of ratios- liquidity, profitability, turnover ratios – construction of statement of proprietary funds and balance sheet.

Unit – III: (# - Unit for Compulsory Question)

Funds flow Statement – Schedule of changes in Working Capital – Sources and applications of Funds
 Cash flow analysis as per AS – 3 (Operating, Investing and Financing Activities).

Unit – IV:

Budgeting and budgetary control: Concept of budget and budgetary control - ***objectives, merits, and limitations**, Functional budgets, Fixed and flexible budgets, Cash Budget - Zero base budget, – Variance Analysis – Material Variance only.

Unit – V: (# - Unit for Compulsory Question)

Marginal costing- Break even analysis- Marginal Costing Vs Absorption costing- CVP Analysis- Decision making Areas - sales mix, Product mix, key factor, Merging of plant, make or Buy Decisions, acceptance of foreign orders, discontinuance of a product line.

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	-	4	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)
 (# - Unit for Compulsory Question)

Reference Books:

1. S N Maheswari, Management Accounting – Sultan Chand Publications
2. Dr A Murthy and Dr S Gurusamy, Cost Accounting, Tata McGraw Hill
3. RSN Pillai & Bagavati, Management accounting- S Chand & Co Ltd – New Delhi.
4. Horngren sunder Stratton, introduction to management accounting – Pearson education.
5. T.S.Reddy and Hari Prasad Reddy, Management Accounting, Margham Publication

Note: Latest edition of the books to be referred.



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SEMESTER	V
SUBJECT	CORPORATE ETHICS AND GOVERNANCE
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business – ***Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.**

Unit II: (# - Unit for Compulsory Question)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – corporate scams and its effects – law as an instrument of ethics.

Unit III:

Corporate social responsibility – meaning – promoting – stakeholders' satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – advertisement and information disclosure- ethics at work place and professionalism.

Unit IV:

Corporate Governance – meaning, scope – transparency – disclosures share holders' welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – Director's Responsibility Statement.

Unit V: (# - Unit for Compulsory Question)

SEBI and corporate governance – Clause 49 A of SEBI listing agreement –Committees under Listing agreement - Governance committees – Audit committees – Shareholders grievances committee – Investor protection – shareholders information – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference books:

1. Corporate Governance and business Ethics by All India Management Association – Excell Books
2. William H. Shaw, Business Ethics – Thomson Publications
3. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
4. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company secretaries of India
5. Neville Bain & David Band “winning ways through corporate governance” – Macmillan publishers

Note: Latest edition of the books to be referred.



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SEMESTER	V	
SUBJECT	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	
CORE / ALLIED / ELECTIVE	CORE	
Maximum Marks	CIA – 40 Marks	ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours	
Exam Duration	3 Hours	

Unit I:

Concepts of Logistics – Evolution – **Nature and Importance* – Components of Logistics Management – Competitive advantages of Logistics – **Functions of logistics management* – Principles – Logistics Network – Integrated Logistics system. Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – supply chain relationships – Customer services – Issues and challenges for developing countries in Logistics and Supply Chain Management.

Unit II: (# - Unit for Compulsory Question)

Elements of Logistics and Supply chain management – Inventory carrying – Warehousing – Material handling – order processing – **Transportation – Demand Forecasting* – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

Unit III:

Transportation – Position of Transportation in Logistics and Supply chain management – **Road, Rail, Ocean, Air, Transport multi model transport* – Components of a logistic system – Ocean transport – ships – types – measurement of capacity of ships – shipping information.

Unit IV

Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

Logistical Information System (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management.

Unit V: (# - Unit for Compulsory Question)

Export Procedures – Exporting General Merchandise – Documents for exporting - Containerized cargo for export through Inland container Depots – Infrastructure development – Comparative evaluation of transport system – Decision Criteria.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)
 (# - Unit for Compulsory Question)

Reference Books:

1. Krishnaveni Muthjiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
2. D.K.Aarwal, 'Textbook of Logistics and Supply chain management', Macmillan India Ltd.
3. Martin Christopher, 'Logistics and Supply chain management' Pearson Education, 2003
4. Ronald H.Ballou, 'Business Logistics and Supply Chain management' Pearson Education
5. Coyle, Managing Supply Chain Management – A Logistics Approach, CINGAGE Learning



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Note: Latest edition of the books to be referred.

SEMESTER	V
SUBJECT	ENTREPRENEURIAL DEVELOPMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concept of entrepreneurship – definition – traits – types – **classification of entrepreneurs* – factors influencing entrepreneurship – Entrepreneurs in India.

Unit II:

Women entrepreneurs – definition – problems – **Development of women entrepreneurship* – Women Entrepreneurs and Self Help Group (SHG's) – Micro Finance - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking – Geographic Concentration.

Unit III: (# - Unit for Compulsory Question)

Search for business idea – Project Proposal - sources of project identification – formalities of setting up a unit – project selection – project evaluation - project formulation – feasibility analysis – projects report – types.

Unit IV:

Institutional finance to entrepreneurs – **commercial banks*, Development banks and autonomous organizations – IDBI – IFCI – IIBI – SIDBI – LIC – SIC.

UNIT V: (# - Unit for Compulsory Question)

Entrepreneurial development programme – Role and Relevance – role government and Non Governmental Organisations (NGO) – SIPCOT, DIC, SIDC, MSME – TCO –SIDO.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development, Sultan Chand Publishers
2. S.S.KHANKA, Entrepreneurial Development, S. Chand & Co.
3. Ramachandran K, Entrepreneurial Development, TATA Mc Graw Hill Publishers
4. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai
5. Chalam KS, Women Entrepreneurs and Socio Economic Development, Serials Publications

Note: Latest edition of the books to be referred.



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SEMESTER	V
SUBJECT	RESEARCH METHODOLOGY
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Introduction to research methodology – meaning and purpose – **Types of Research* ; Research design – steps in selection & formulation of a research problem – steps in research.

Unit II:

Hypothesis – Types – concept and procedures of testing of Hypothesis – **sampling techniques* – sampling error and sample size.

Unit III:

Measurement & scaling techniques – Data – Meaning – Information & Data - Data collection – methods – testing validity and reliability.

Unit IV:

**Processing of data – Editing, coding, classification & tabulation*, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS – Theoretical concepts).

Unit V:

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note:

1. Question in Section – C is a Case Study Based Question (Compulsory Question)
2. Case Study question be based on Structuring of questionnaire / Drafting of model Reports.

Reference Books:

1. Dr.M.Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin Incorp.
3. Robert G Murdick, Business Research – Concepts & Practice, International text book company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd
5. Ravilochanan, Research Methodology, Margham Publications.

Note: Latest edition of the books to be referred.



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SEMESTER	V
SUBJECT	TAXATION – I
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Meaning of Income – Important definitions under the Income Tax Act – scope of total income – Residential Status and Incidence of tax of an individual - Incomes Exempt from tax.

Unit II: (# - Unit for Compulsory Question)

Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.

Income from House Property – Computation of Annual value – Deductions from annual Value.

Unit III: (# - Unit for Compulsory Question)

Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec 44AD, AE, AF (An Overview).

Unit IV:

Indirect Taxes - Introduction – Origin of GST – One Nation, One Tax, One Market ideology – Structure and types of GST, GST Council – Composition, functions, powers GST Network, GST Practitioners – Qualifications and Enrollment Procedures.

Registration under GST – procedures and formalities – E-forms – GSTIN – Amendment and Cancellation of Registration.

Unit V:

Taxable Event – Supply of goods and Services – Classification of goods and services – Composite and Mixed Supplies – Place of Supply – Point of Taxation – Levy of GST – Regular and Composition Scheme – Documents and Registers to be maintained by Assessee.

End Semester Questions Pattern	Theor y	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	3	4	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

Reference Books :

1. Dr.Vinod K.Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, New Delhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.
4. Study Material on GST – The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India.



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SEMESTER	VI
SUBJECT	FINANCIAL MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Financial management – introduction – Scope and objective – **Financé and other related disciplines* – Financial Functions. Financial Goals - Profit Maximization Vs Wealth Maximization – Concept of time value of money – Risk and return - **Sources of financing – short term and long term*. Capitalization – over and under capitalization.

Unit II:

(# - Unit for Compulsory Question)

Cost of Capital and Financing Decision - Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure Optimum capital structure – Determinants of Capital Structure - Operating and financial leverage.

Unit III:

(# - Unit for Compulsory Question)

The Capital Budgeting Process - Cash flow Estimation - Payback Period Method - Accounting Rate Of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index - Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate – Decision Tree Analysis and Capital Rationing (Theoretical Concepts).

Unit IV:

Dividend Decision – Meaning – Types – Determinants - Cash and stock dividends – Capitalisation of dividend – Bonus and Rights Issue.

UNIT V

Working Capital Decisions - **Concepts of working capital*, the risk-return trade off, **sources of short-term finance*, working capital estimation, cash management, receivables management, inventory management.

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	2	5	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	2	2	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. M.Y.Khan and P.K.Jain – Basic Financial Management , TATA Mc Graw Hill Publications
2. I.M.Pandey financial management, Vikas Publications
3. S.M.Maheswari financial Management, Sultan Chand Publications
4. R.K. Sharma & Shashi. K. Gupta, Financial Management , Kalyani Publishers.
5. Prasanna Chandra, Financial Management, TATA Mc Graw Hill Publishing

Note: Latest edition of the books to be referred.



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SEMESTER	VI
SUBJECT	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Nature and scope of investment management – **investment objectives, constraints – factors – investment process* – Investment Vs. Gambling Vs. Speculation - investment management Vs. portfolio management – Understanding the Investment environment – **sources of investment information*.

Unit II:

Fundamental analysis – Economic Analysis – economic indicators - industry analysis – Industry Life Cycle - factors for investment analysis – impact of economic analysis – impact of industrial analysis role of capital markets – Security Analysis – approaches of security analysis – market indicators – security price movements – common stock analysis.

Unit III:

Company analysis - components –Financial and non financial aspects – **financial analysis – financial statements – analysis of prospectus – ratio analysis – Profitability, Turnover, Balance Sheet Ratios*.

Technical-analysis- Dow theory – Random walk theory – efficient market hypothesis – various forms of market efficiency and their implications to security analysis.

Unit IV: (# - Unit for Compulsory Question)

Risk – Meaning – Types - market risk – interest rate risk – purchasing power risk – business risk – financial risk Systematic and Unsystematic Risk – measurement of risk – Risk and Return Analysis - estimating Betas – significance of betas in portfolio theory.

Portfolio – portfolio management – portfolio theory – meaning and objectives, traditional and modern portfolio theory.

Unit V: (# - Unit for Compulsory Question)

Portfolio management process - portfolio analysis – portfolio selection – portfolio evaluation – portfolio revision – Diversification – Markowitz's approach.

Capital market theory – assumptions – investor's preference – capital asset pricing model (CAPM) – securities market line arbitrage pricing.

Note: Practical Problems from Unit IV & V Only

**** Self Study Portion***

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	-	10	10	2	20
Section – B	7	-	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	4	-	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Punitavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House
2. Prasanna Chandra, "Managing Investments", Tata McGraw Hill, New Delhi, 1999.
3. Sidney Cottle, Grahaan & Dadd's Security Analysis, Tata Mcgrtaw Hill
4. DC Fisher & RJ Jordan, Security Analysis & Portfolio Management, Prentice Hall of India
5. Dr. L. Natarajan, Investment Analysis & Portfolio Management, Margham Publications
6. Shashi K Gupta, Security Analysis and Portfolio Management, Kalyani Publishers



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Note: Latest edition of the books to be referred.

SEMESTER	VI
SUBJECT	ACCOUNTING STANDARDS
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Accounting Standard – Meaning – Advantages of Accounting Standards - **Role and structure of the International Accounting Standards Board (IASB)* – International Financial Reporting Standards (IFRS) – an Overview – Accounting Standards in India – **Role of The Institute of Chartered Accountants of India in formulation and implementation* – Convergence of IFRS in Indian Accounting Standards – Phases of Convergence.

AS – 1- Disclosure and Presentation of Financial Statements – Materiality and Non Materiality Classifications.

Unit II: (# - Unit for Compulsory Question)

AS – 2 – Accounting for Inventories – Basis of Valuation of inventories – Methods prescribed for valuation of inventories – Simple Problems and cases in valuation of inventories.

AS – 6 – Accounting Standard for Depreciation – Meaning – Definitions – Methods of computing depreciation – Items to be included in the Cost of the Assets – Disclosures requirements.

Unit III:

AS – 15 – Employee Costs – Overview – Items classified as employees cost. (Theoretical Only).

AS – 17 - Segmental Reporting – Bases for Segmentation of business activities and disclosures. (Theoretical Only).

Unit IV:

AS – 18 Related party disclosure – meaning – definitions – disclosure mechanism in the financial statements

AS – 19 Leases – Types of Leases – Simple cases in deciding the nature of lease.

(Theoretical Only).

Unit V: (# - Unit for Compulsory Question)

AS – 20 – Earnings Per Share – computation of EPS (Simple Problems Only).

AS – 26 – Intangible Assets – Meaning – Definitions – Classifications – Disclosure requirements (Theoretical).

Notes: Practical Problems from AS – 2, AS- 6, AS- 20 Only

**** Self Study Portion***

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	5	5	10	10	2	20
Section – B	4	3	7	4	5	20
Section – C	-	1	1	1	20	20
Section – D	3	1	4	2	20	40

Note: Question in Section – C is a Practical Problem (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. D.S Rawat, Taxmann Students guide to Accounting standards, Taxmann
2. Bhattacharya Indian Accounting Standards: Practices, Comparisons, and Interpretations Tata McGraw Hill
3. Dalal Gaggar Kshirsagar, Accounting Standards & Corporate Accounting Practices, Wadhwa and Company Nagpur
4. Compendium of Accounting Standards issued by the Institute of Chartered Accountants of India



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Note: Latest edition of the books to be referred.

SEMESTER	VI
SUBJECT	CUSTOMER RELATIONSHIP MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Introduction to CRM and - Meaning – Definition – CRM technology - components, customer life style
 Customer Loyalty – customer interaction- Customer Satisfaction Analysis – e – CRM – Meaning- **features of e CRM* – Transformation from CRM to e-CRM – transformation process and benefits.

Unit II:

Communication in CRM – Communication Process – Customer Relationship Marketing – meaning, structure, process – Success Chain in CRM – Target Formulation – Customer Segmentation.

Unit III:

Customer Loyalty - Meaning – building customer loyalty in CRM - marketing campaign, campaign planning and management, business analytic tools.

Unit IV:

Implementing CRM - Pre implementation, kick off meeting, requirements gathering, detailed proposal generation, development, training, roll out, ongoing support, system, follow up – Relationship marketing reward systems (An Overview).

Unit – V: (# - Unit for Compulsory Question)

Technology for CRM – Components – Creating value for customers – Customization of technology – critical areas – customer care – call centre – Technological solutions – Integration of ERP .

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	10	2	20
Section – B	7	4	5	20
Section – C	1	1	20	20
Section – D	4	2	20	40

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books,
4. Anderson, “Customer Relationship management”, Tata McGraw Hill,
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education.

Note: Latest edition of the books to be referred.



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SEMESTER	VI
SUBJECT	TAXATION - II
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Capital Gains – Short term and Long Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.

Income from other sources – Deductions in computation of Income from Other Sources.

Unit II: (# - Unit for Compulsory Question)

Clubbing of income - Set off and carry forward of losses –Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income - Filing of Returns – Types – Due Dates.

Unit III:

Valuation in GST – Transaction Value, Valuation Rules

Periodicity of GST Payment – Mode of Payment – Reverse Charge Mechanism- Due dates of Filing Return – Types of Returns and Forms.

Simple problems in calculation of GST Payable and Set off Input Tax Credit.

Unit IV:

Customs Act – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods.

Unit V: (# - Unit for Compulsory Question)

Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty.

(FOB, CIF Values, Insurance Charges, Landing Charges etc.,)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	3	1	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Dr. Vinod K. Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, New Delhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.
4. Study Material on GST – The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India.

Note: Latest edition of the books to be referred.



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Programme Code : 35

SYLLABUS

CHOICE BASED CREDIT SYSTEM

Approved by board of Studies on 16th March, 2019

EFFECTIVE FROM ACADEMIC YEAR 2019-20

B. Jayakumar

Head of the Department

Head
Department of B.Com., Honours
Dwaraka Doss Goverdhan Doss
Vaishnav College (Shift II)
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PRINCIPAL

Dwaraka Doss Goverdhan Doss
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Choice Based Credit System

COURSE CURRICULUM

(Batch 2019 – 2020 Onwards)

Semester I	Credits	Hours	Semester II	Credits	Hours
1. Language – I	3	4	1. Language – II	3	4
2. English – I	3	4	2. English – II	3	4
3. Financial Accounting – I	4	5	3. Financial Accounting – II	4	5
4. Financial Analytics & Control (CMA1A)	4	5	4. Financial Planning & Performance (CMA1B)	4	5
5. Modern Banking	4	4	5. Principles of Management	4	4
6. Business Economics	4	4	6. Business Policy & Environment	4	4
7. Non-Major Elective-I	2	2	7. Non-Major Elective-II	2	2
8. Soft Skills – I	2	2	8. Soft Skills – II	2	2
9. Internship – I (Two Weeks)	2		9. Internship – II (Four Weeks)	4	
Total	28	30	Total	30	30
Semester III	Credits	Hours	Semester IV	Credits	Hours
1. Business Mathematics	4	6	1. Business Statistics & OR	4	6
2. Financial Reporting (CMA1C)	4	5	2. Financial Decision Making – II (CMA2B)	4	4
3. Financial Decision Making – I (CMA2A)	4	5	3. Human Resource Management	4	4
4. Company Law	4	4	4. Marketing	4	4
5. Insurance & Risk Management	4	4	5. Financial Services	4	4
6. Cost Accounting	4	4	6. International Trade	4	4
7. Soft Skills – III	2	2	7. Environmental Studies	2	2
8. Internship – III (Two Weeks)	2		8. Soft Skills – IV	2	2
			9. Internship – IV (Four Weeks)	4	
Total	28	30	Total	32	30
Semester V	Credits	Hours	Semester VI	Credits	Hours
1. Services Marketing	4	4	1. Industrial Laws	4	5
2. Corporate Ethics & Governance	4	4	2. Practical Auditing	4	5
3. Logistics & Supply Chain Management	4	4	3. Business Law	4	5
4. Entrepreneurial Development	4	5	4. Customer Relationship Management	4	5
5. Research Methodology	4	5	5. Taxation – II	4	5
6. Taxation – I	4	6	6. Project Work	8	5
7. Value Education	2	2	7. Extension Activities	1	-
8. Internship – V (Two Weeks)	2				
Total	28	30	Total	29	30



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Choice Based Credit System

Semester	I
Subject	FINANCIAL ACCOUNTING- I
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit-I (# - Unit for Compulsory Question)

Preparations of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings, Loss of Stock by Fire.

Unit-II

Preparations of Receipt and Payments Accounts – Distinction between Revenue and Capital items - Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit-III

Depreciation – Meaning, Causes, Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method – Change of depreciation from SLM to WDV / WDV to SLM with/without retrospective effect. (Simple problems only). (Reference to AS6)

Unit-IV (# - Unit for Compulsory Question)

Accounting from Incomplete Records– Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

Unit-V

Average Due Date – Account Current – Accounting for Insurance Claims – Loss of Stock- Loss of Profit (Simple Problems Only).

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
5. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

Semester	I
Subject	FINANCIAL ANALYTICS & CONTROL [CMA1A]
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

UNIT I:

Cost Management - Measurement concepts - **Cost behavior and cost objects* - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing

UNIT II: (# - Unit for Compulsory Question)

Costing systems - Job order costing - Process costing - Activity-based costing - Life-cycle costing.

Overhead costs - Fixed and variable overhead expenses - Plant-wide vs. departmental overhead - Determination of allocation base - Allocation of service department costs.

UNIT III:

Business process improvement - Value chain analysis - Value-added concepts - Process analysis, redesign, and standardization - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes.

Supply Chain Management - Lean resource management techniques - Enterprise resource planning (ERP) - Theory of constraints - Capacity management and analysis.

UNIT IV: (# - Unit for Compulsory Question)

Internal Controls - Governance, risk, and compliance - Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - **Internal control risk* - Corporate governance - External audit requirements.

Systems controls and security measures - General accounting system controls - Application and transaction controls - Network controls - Backup controls - **Business continuity planning*

Unit – V:

Technology and Analytics – Information systems - Accounting information systems - Enterprise resource planning systems - Enterprise performance management systems- Data governance - Data policies and procedures - Life cycle of data - **Controls against security breaches*- Technology-enabled finance transformation - System Development Life Cycle - Process automation - Innovative applications
Data analytics - Business intelligence - Data mining - Analytic tools - Data visualization

Note : All the Five modules contents has direct bearing on employability, Entrepreneurship & Skill Development

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	10	2	12	10	2	20
Section – B	5	2	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
2. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications
3. Colin Drury, Management and Cost Accounting: Student Manual, ELBS, British Edition

CIA – Continuous Internal Assessment

ESE – End Semester Examination



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4. Hwaiyu Geng, Internet of Things and Data Analytics, Handbook, Wiley

Note: Latest Editions of the books to be referred.

Semester	I
Subject	MODERN BANKING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit-I:

Commercial banking – definition – classification of banking system– universal banking – functions – **role of commercial banks in economic development* – central banking – definition – need – principles – **central banking Vs commercial banking* – functions and role – RBI- functions and working – objectives – legal frame work.

Unit-II: (# - Unit for Compulsory Question)

Opening bank accounts – type of bank accounts – KYC Norms - **FDR- Pay-in-slip book, Withdrawal forms* – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference.

Unit-III:

Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - **CTS Cheques – meaning – advantages.*

Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.

Unit-IV: (# - Unit for Compulsory Question)

Paying Banker – meaning duties and liabilities of paying banker - **Collecting banker** – meaning – collecting banker's role – collecting banker's duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker.

Customer grievances – grievances redressal mechanism structure in banks – Banking Ombudsman.

Unit-V:

E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Dr. S.Gurusamy, Banking Theory Law & Practice , Tata McGraw Hill, New Delhi
2. B. Santhanam – Banking – Theory , Law & Practice, Margham Publications

CIA – Continuous Internal Assessment

ESE – End Semester Examination



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Choice Based Credit System

Semester	I
Subject	BUSINESS ECONOMICS
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit- I:

Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – ***Positive and Normative Economics** – Scope and Importance of Business Economics.

Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.

Unit-II: (# - Unit for Compulsory Question)

Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand – Shifts in the demand curve vs. movement along the demand curve - ***Demand Forecasting**.

Supply Function – Meaning of Supply – Determinants of Supply – Law of Supply – Slope & Elasticity of Supply – shifts in the supply curve Vs. movement along the supply curve - Concept of Equilibrium.

Unit-III:

Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus

Unit-IV: (# - Unit for Compulsory Question)

Production Function - Factors of Production: Law of Variable proportion – Laws of Returns to Scale – Costs of production -total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs- Producer's equilibrium – Economies of scale - Break Even Analysis.

Unit-V:

Product pricing: price and output determination under perfect competition - profit maximization, monopoly- price discrimination, monopolistic competition, oligopoly- collusion and cartels- ***pricing objectives and methods**.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference books:

1. P.L. Mehta, Managerial Economics- analysis, problems and cases – Sultan Chand Publishers, New Delhi.
2. C.M Chaundhary, Business economics- RBSA Publishers, Jaipur
3. H.L. AHUJA, Business economics, Sultan Chand Publishers, New Delhi
4. M L. Jhingan, Microeconomics: Theory and Applications. Vrinda Publishers
5. S. Sankaran, Business economics- Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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Choice Based Credit System

Semester	I
Subject	CORPORATE COMMUNICATION
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit-I :

Introduction to Communication- Meaning and Definition - Process - Functions - **Objectives - Importance - Essentials of effective communication - Communication barriers - Overcoming communication barriers.*

Unit-II:

** Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations – modern methods of communication- E-Mail- , Video Conferencing – *Social Corporate Networking.*

Unit-III:

Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters.

Unit-IV:

Drafting of business letters - Enquiries and replies - Sales letters - Circular letters.

Internal Communication – Preparation of Memos & Notes

Unit-V:

Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations.

* Self Study Portion

1. End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

2. Case Study to be based on drafting letters/ E-mail.

Reference books:

1. Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
2. N. S . Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai
3. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of the books to be referred.



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Choice Based Credit System

Semester	II
Subject	FINANCIAL ACCOUNTING- II
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit-I:

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account – Installment Purchase System – Meaning – Accounting Treatment.

Unit-II: (# - Unit for Compulsory Question)

Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system - Departmental accounts – inter-departmental transfers.

Unit-III:

Consignment Accounts – Meaning – Features of consignment business – distinction between sale and consignment – accounting treatment in the books of consignor and consignee – Valuation of Inventories – Normal Loss – computation of different types of commission – account sales.

Joint Venture Accounts - Meaning – Features of joint venture transactions – distinction between joint venture and partnership – methods of maintaining joint venture accounts.

Unit-IV: (# - Unit for Compulsory Question)

Partnership Accounts – Admission, Retirement and Death of Partner(s) – Computation of Revised profit sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.

Unit-V:

Partnership Accounts - Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I – S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications

Note: Latest Editions of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

Semester	II
Subject	PRINCIPLES OF MANAGEMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Management - definition, importance, functions; **Nature-as profession, science and art, universality of management; *Levels of management* - managerial tasks and skills Classical School-contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management - Behavioural, Scientific, Systems, and Contingency, Management thoughts in Indian Philosophy – An Overview.

UNIT II: (# - Unit for Compulsory Question)

Planning - concept, importance, types, steps, premises, **Barriers to effective planning* and remedial measures. MBO - Strategic Planning-concept.

Forecasting-concept – techniques.

Decision making – Meaning, Advantages and Disadvantages, process, problems in Decision making.

UNIT III:

Organising - concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Organizations, Networks - Types of Network Organizations/Clusters Organizational Designs for Change and Innovation

**Departmentation – need, basis, principles* - Delegation of Authority - elements – steps – barriers-Centralisation and Decentralization of Authority - Span of Management –concept - types and factors.

UNIT IV: (# - Unit for Compulsory Question)

Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg.

Leadership: concept, importance, types, leadership traits.

Co-ordination: concept, significance, principles, and techniques

Control: concept and steps, Control Techniques.

UNIT V:

Latest trends in Management- Concept of Knowledge management, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Gupta.C.B, Business Management, Sultan Chand Publishers, New Delhi
2. Prasad L.M., Principles & Practice of management, Sultan Chand Publishers

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

Semester	II
Subject	FINANCIAL PLANNING & PERFORMANCE [CMA1B]
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit-I:

Strategic planning - Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - **Characteristics of successful strategic planning process.*

Unit-II: (# - Unit for Compulsory Question)

Budgeting concepts - Operations and performance goals - **Characteristics of a successful budget process* - Resource allocation - Other budgeting concepts.

Budgeting methodologies - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting.

Unit-III:

Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets. **Top-level planning and analysis** - Pro forma income - Financial statement projections - Cash flow projections.

Unit-IV:

Cost and variance measures - Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.

Responsibility centers and reporting segments - Types of responsibility centers - Transfer pricing - Reporting of organizational segments.

Unit-V: (# - Unit for Compulsory Question)

Performance measures - Product profitability analysis - Business unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard.

Note : All the Five modules contents has direct bearing on employability & Skill Development

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	5	2	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	3	1	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books:

1. Jack Alexander, Financial Planning & Analysis and Performance Management, Wiley
2. RSN Pillai & Bagavati, Management accounting- S Chand & Co Ltd – New Delhi.
3. Horngren sunder Stratton, introduction to management accounting – Pearson education.

Note: Latest Editions of the books to be referred.

CIA – Continuous Internal Assessment

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Effective from Academic Year 2019 – 2020

ESE – End Semester Examination



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Choice Based Credit System

4. S N Maheswari, Management Accounting – Sultan Chand Publications

Note: Latest Editions of the books to be referred.

CIA – Continuous Internal Assessment

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Effective from Academic Year 2019 – 2020

ESE – End Semester Examination



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Choice Based Credit System

Semester	II
Subject	BUSINESS POLICY & ENVIRONMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Business Policy – Meaning, Scope, overview of Business Policies, Importance of business policies, Definition of Policy, Procedures, Process and programmes, types of policies, business policy statements, corporate culture, relationship between business, government and law.

UNIT II:

Business Environment – Meaning, Dimensions of Business Environment – Overview of Business Environment- **Natural Environment* – Environmental Analysis – Need – Importance - Approaches and Forecasting techniques.

UNIT III: (# - Unit for Compulsory Question)

Internal Business Environment Organizational Analysis – Need - Approaches – ETOP Analysis - SWOT Analysis – TOWS – BCG Matrix - McKinsey's 7S Framework, PORTER's Model.

UNIT IV: (# - Unit for Compulsory Question)

External Environment - Political – Cultural – Legal – Demographic – Governmental – Technological - Global Environment – Globalization – significance, strategies for globalization, Economic Environment, Social Environment – **Business and society* - Ethical issues in Business - Corporate Code of Ethics: Accountability and Responsibility – Corporate Social Responsibility - Social Audit.

UNIT V:

Introduction to International Business – importance, nature & Scope of international business – modes of entry into international business, internationalization process and managerial implications – Multinational corporations and their involvement in international business.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai
3. V.P.M.Michael, Business Policy and Environment, S.Chand & co., New Delhi
4. Joseph R, Business Policy and Environment, Anmol Publications Private Limited
5. Paul, Business Environment , TATA McGraw Hill Publishing

Note: Latest Editions of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

Semester	II
Subject	E-Commerce
Core / Allied / Elective	Non Major Elective
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

UNIT I:

E-Commerce - Introduction - meaning and concept - **Needs and advantages of e-commerce* - Electronic commerce Vs Traditional commerce - Challenges of e-commerce.

UNIT II: (# - Unit for Compulsory Question)

Internet - Concept & evaluation - Features of Internet – email – WWW – ftp – telnet - newsgroup & video conferencing - Intranet & Extranet – ISDN - TCP/IP - **Limitation of internet* - Hardware & software requirement of Internet.

UNIT III:

Electronic Payment Systems – Virtual Payment systems - e-Cash - e-cheque – e-wallet - **credit cards, debit cards, smart cards* - E-Banking. E-commerce applications in manufacturing, wholesale, retail and service sector.

UNIT IV: (# - Unit for Compulsory Question)

E-Marketing: Business to Business (B2B) - Business to customer (B2C) - Customer to Customer (C2C) – Government to Citizens (G2C) - Online Sales force - On line Service and Support. EDI - Functions & components.

UNIT V:

Legal Aspects of e-commerce, Security issues of e-commerce - **Firewall, E-locking, Encryption* - Cyber laws – Aims and salient provisions – Information Technology Act, 2000 (An Overview).

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Agarwala, K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
2. Frontiers of E-Commerce Ravi Kalkota , TMH
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

Note: Latest Editions of the books to be referred.



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Choice Based Credit System

SEMESTER	III	
SUBJECT	BUSINESS MATHEMATICS	
CORE/ALLIED/ELECTIVE	CORE	
Maximum Marks	CIA – 40 Marks	ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours	
Exam Duration	3 Hours	

Unit – I:

Theory of Sets - Set Theory – Definition - Elements and Types of Sets - Operations on Sets- Relations and Functions of Sets.

Unit – II:

Ratio, Proportion and Variations - Permutation and Combinations.

Unit – III:

Binominal Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.

Unit – IV: (# - Unit for Compulsory Question)

Differential Calculus - Differentiation – Meaning – Rules - Maxima and Minima of Univariate Functions- Application of Maxima and Minima in Business.

Unit – V: (# - Unit for Compulsory Question)

Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations.

Note: No Theory Questions to be asked

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal , Business Mathematics, Margham Publications, Chennai
2. D.C. Sancheti and V.K. Kapoor Business Mathematics , Sultan Chand Publishers, New Delhi
3. B.M. Agarwal , Business Mathematics, Kalyani Publishers
4. R.S. Soni , Business Mathematics, Pitambar Publishing House
5. Singh J. K. Business Mathematics. Himalaya Publishing House.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III	
SUBJECT	COMPANY LAW	
CORE/ALLIED/ELECTIVE	CORE	
Maximum Marks	CIA – 40 Marks	ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours	
Exam Duration	3 Hours	

Unit – I: (# - Unit for Compulsory Question)

Introduction- Definition of Company – Characteristics – Types of Company – One Person Company (OPC) – Dormant Company – Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures – * *Documents/E-forms to be filed with Registrar for registration of Companies*– Certificate of Incorporation – Certificate of Commencement of Business – Preliminary Contracts.

Unit – II:

Incorporation Documents - Memorandum of Association – Articles of Association – Contents – Alterations – Promoters – Preliminary or Pre-incorporation contracts.

Prospectus – Contents – Mis-statement in prospectus and their consequences – Statement in lieu of prospectus – Abridged Prospectus – Shelf Prospectus – Red herring Prospectus - Issue of Securities by the companies (An Overview)

Unit – III:

Share Capital – Issue Procedures – Rights Issue – Private Placement – Bonus Shares - alteration of share capital – Transfer of shares - **Dematerialization of shares* - transmission of shares – Registration of Charge

Unit – IV:

Members and shareholders – Mode of acquiring membership – Rights and privileges of Members, Register of Members- Voting Rights.

Company Meetings - Annual General Meeting – Extraordinary General Meeting – Class Meeting – Special and Ordinary business - convening and conduct of meetings.

Corporate Social Responsibility – related provisions.

Unit – V: (# - Unit for Compulsory Question)

Administration - Key Managerial Personnel – Women Directors – Independent Directors – Roles and Responsibilities.

Winding up of companies – **Types of winding up* – Appointment, duties and remuneration of liquidators – Shareholder's Democracy – special provisions with regard to small shareholders – Board of Company Law Administration - National company Law Tribunal and appellate Tribunal.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. N.D.Kapoor – Company Law, Sultan Chand Publishers
2. Dr. M R Sreenivasan, Company Law, Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	FINANCIAL REPORTING [CMA1C]
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Employee Stock Option Plan (ESOP) - Accounting for employee stock option plan, Redemption of preference shares and Debentures - Underwriting of shares and Debentures.

Presentation of Financial Statements - Recognition, measurement, valuation, and disclosure - Asset valuation - Valuation of liabilities - Equity transactions - Revenue recognition - Income measurement - Major differences between U.S. GAAP and IFRS.

Unit II:

External Financial Reporting Decisions- - Funds flow Statement – Schedule of changes in Working Capital – Sources and applications of Funds.

Statement of cash flows - Cash flow analysis as per AS – 3 (Operating, Investing and Financing Activities).

Unit III: (# - Unit for Compulsory Question)

Corporate Financial Reporting (Global Perspective) – Concepts - Financial statements - Balance sheet - Income statement - Statement of changes in equity

Indian Context - Final Accounts as per new guidelines – divisible profits, managerial remuneration, profits prior to incorporation.

Unit IV:

Integrated reporting - **Accounting for Holding Companies** – consolidation of Balance Sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded) as per AS 21.

Unit V: (# - Unit for Compulsory Question)

Accounting for Banking Companies – Non Performing Assets – prudential norms – Rebate on Bills discounted – profit and Loss account and Balance Sheet – (Revised Format).

Note : All the Five modules contents has direct bearing on employability & Skill Development

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Bruce Mackenzie & Others, IFRS 2012: Interpretation and Application of International Financial Reporting Standards, Wiley
2. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
3. S.N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi



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Choice Based Credit System

4. Loftus, Financial Reporting, Wiley

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	FINANCIAL DECISION MAKING - I [CMA2A]
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Financial Statement Analysis - Basic Financial Statement Analysis - Common size financial statements - Common base year financial statements - Financial Ratios - Liquidity, Leverage, Activity, Profitability, Market ratios.

Unit II: (# - Unit for Compulsory Question)

Profitability analysis - Income measurement analysis, Revenue analysis, Cost of sales analysis, Expense analysis, Variation analysis. **Special issues** - Impact of foreign operations - Effects of changing prices and inflation - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality.

Unit III:

Decision Analysis - Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - line.

Unit IV: (# - Unit for Compulsory Question)

Marginal analysis - Sunk costs, opportunity costs, and other related concepts - Decision making Areas - sales mix, Product mix, key factor, Merging of plant, make or Buy Decisions, acceptance of foreign orders, discontinuance of a product Marginal costs and marginal revenue - Special orders and pricing, Add or drop a segment, Capacity considerations.

Unit V:

Pricing - Pricing methodologies, Target costing, Elasticity of demand, Product life-cycle considerations, and Market structure considerations.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books:

1. Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Financial Accounting: Tools for Business Decision Making, Wiley
2. Jain & Narang, Corporate Accounting, Kalyani Publishers.
3. M.Y.Khan and P.K.Jain – Basic Financial Management, TATA Mc Graw Hill Publications
4. I.M.Pandey financial management, Vikas Publications
5. Thomas J. O'Brien, Applied International Finance: Managing Foreign Exchange Risk and International Capital Budgeting, Business Expert Press.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III
SUBJECT	INSURANCE AND RISK MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques – significance of risk management function within business organizations.

Unit II:

Insurance- Definition - Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance- Utmost good faith - Insurable Interest - Indemnity - Proximate cause – Subrogation - Mitigation of loss.

Unit III: (# - Unit for Compulsory Question)

Life Insurance – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium – Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments, Claims Management - types of documents needed in various types of claims – Life Insurance Agents & Advisors – Regulations of IRDA for Agents.

Unit IV:

General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies. - Types of premium - Factors for determination of premium - Claims Management - types of documents needed in various types of claims.

Composite Insurance Agents & Advisors – Regulations of IRDA for Agents.

Unit V:

Insurance Underwriting - need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting, Introduction to Actuarial Science - Role of Actuaries in risk management.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books

1. Dorfman, "Introduction to Risk Management and Insurance, Prentice Hall
2. Williams, Heins, "Risk Management and Insurance", TATA Mc Graw Hill Publishers
3. M. N. Mishra, Insurance – Principles and Practices – S. Chand & Co.
4. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
5. A. Murthy, Principles and Practice of Insurance, Margham Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	III	
SUBJECT	COST ACCOUNTING	
CORE/ALLIED/ELECTIVE	CORE	
Maximum Marks	CIA – 40 Marks	ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours	
Exam Duration	3 Hours	

Unit I:

Introduction to Cost Accounting – Meaning - **Objectives and advantages of cost accounting, Relationship between cost accounting and financial accounting.*

Cost concepts and classifications - Cost centres and Cost units - Role of a cost accountant in an organization.

Unit II:

Elements of cost – Preparation of cost sheets – Tenders and quotations. (Reference to Cost Accounting Standard (CAS)– 1)

Reconciliation of Cost & Financial Accounts.

Unit III: (# - Unit for Compulsory Question)

Materials - Procurement procedures— Store procedures and documentation in respect of receipts and issue of stock, - Material/inventory control- concept and techniques- Techniques of fixing of minimum, maximum and reorder levels, EOQ, ABC classification; Stock taking and perpetual inventory.

Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Weighted Average, Standard, Treatment of Material Losses. (Reference to CAS – 6)

Unit IV:

Labour cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes. (Reference to CAS – 7)

Unit V: (# - Unit for Compulsory Question)

Overhead – Classification – allocation, apportionment and absorption of overhead. Under and over-absorption – Machine Hour rate.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	2	5	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	1	3	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers.
2. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications
4. R.S.N.Pillai and V.Bagavathi, Cost Accounting, S.Chand & C
5. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications

Note: Latest edition of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

SEMESTER	IV
SUBJECT	BUSINESS STATISTICS AND OPERATIONS RESEARCH
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit – I:

Correlation – Meaning - Types – Karl Pearson’s co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).

Unit – II:

Testing of Hypothesis – Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test.

Unit – III: (# - Unit for Compulsory Question)

Test for equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification.

Unit – IV:

Introduction to Operations Research (OR)- Meaning & scope - **characteristics* – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).

Unit – V: (# - Unit for Compulsory Question)

Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel’s Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.

* Self Study Portion

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	6	6	12	10	2	20
Section – B	1	6	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. P.R.Vittal, Business Mathematics & Statistics, Margham Publications
2. S.C.Gupta and V.K.Kapoor, Business Statistics, S.Chand & Co.
3. Hamdy A Taha, Operation Research – An introduction Prentice Hall of India – New Delhi
4. P.K.Gupta & Man Mohan, Problems in Operations Research – Sultan Chand & Sons – New Delhi
5. S P Gupta, Statistical Methods, Sultan Chand Publishers.

Note: Latest edition of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

Semester	IV
Subject	MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit-I:

Introduction - **Nature, scope and importance of marketing* - Evolution of marketing concepts - Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations - Marketing environment - Environmental Scanning - Differences between Micro and Macro Environment - Marketing Mix-The Traditional 4P's – the modern 7P's.

Unit-II: (# - Unit for Compulsory Question)

Market Selection - Market segmentation – concept, importance and bases; Target market selection - Positioning concept, importance and bases - Product differentiation Vs. Market Segmentation.

Product - Meaning and importance - Product classifications - Concept of product mix - Branding, packaging and labelling - Post-sales services - Product life-cycle - New Product Development.

Unit-III:

Pricing - Significance - Factors affecting price of a product - Pricing policies and strategies.

Promotion: Nature and importance of promotion - Communication process - Types of promotion -

**advertising, personal selling, public relations & sales promotion*, and their distinctive characteristics - Promotion Mix.

Unit-IV:

Distribution - Channels of distribution - meaning and importance; Types of distribution channels;

**Wholesaling and retailing* - Factors affecting choice of distribution channel.

Retailing - Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines - Management of retailing operations - An overview. Introduction to Franchising – Direct Marketing.

Unit-V: (# - Unit for Compulsory Question)

Consumer Behaviour – Introduction, Characteristics, Types of Buying Decision Behaviour: Henry Assael Model- Consumer Buying Decision Process - Buying Motives, Buyer Behaviour Models- **Recent issues and developments in marketing** - Social Marketing - online marketing, green marketing, sustainable marketing and relationship marketing.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. C B Gupta & Dr. Rajan Nair –Marketing Management, Sultan Chand Publishers, New Delhi
2. Philip Kotler – Principles of Marketing, Prentice- Hall of India ,Eastern Economy Edition
3. L. Natarajan, Marketing , Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	HUMAN RESOURCE MANAGEMENT
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I:

Human Resource Management-**Nature and Scope of the HRM-* Managerial and Operating Functions- Difference between Personal management and HRM - **Emerging Horizons in Human Resource Management*; Human Resource Information System.

Unit – II:

Acquisition of Human Resource - Human Resource Planning- Quantitative and Qualitative dimensions - job analysis – job description and job specification – Job Evaluation

Recruitment – Concept and sources; selection – Concept and process - test and interview – placement - induction.

Unit – III: (# - Unit for Compulsory Question)

Training and development - concept and importance - identifying training and development needs - designing training programmes - role specific and competency based training - evaluating training effectiveness - career development.

Unit – IV:

Performance appraisal system - **nature and objectives* - techniques of performance appraisal - potential appraisal - 360degree appraisal - transfers and promotions.

Compensation – concept - policies and administration - methods of wage payments and incentive plans - Fixed Pay and Variable Pay - fringe benefits- Pension Schemes- Competitive rate of Scales – ESOP.

Unit – V: (# - Unit for Compulsory Question)

Maintenance - employee health and safety - employee welfare - social security - **grievance handling and redressal* – worker's participation in management – collective bargaining.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. V.S.P.Rao – Human Resource Management, Excel Books
2. Ashwathappa - Human Resource Management, TATA Mc Graw Hill Publications
3. C B Gupta - Human Resource Management, Sultan Chand Publishers
4. L.M.Prasad - Human Resource Management, Sultan Chand Publishers
5. P C Tripathi - Human Resource Management, Jain Book Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	FINANCIAL SERVICES
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – ***Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.**

Unit II: (# - Unit for Compulsory Question)

Credit rating – features and advantages – major issues – ***credit rating agencies** – regulatory framework – major factors in credit rating – equity rating –

Commercial Bill Financing - meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bill.

Consumer finance - meaning – types – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.

Unit III: (# - Unit for Compulsory Question)

Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview)

Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor –advantages – limitations – Sale and Lease back – concepts – tax implications.

Unit-IV:

Merchant banking - definition – functions – code of conduct – regulatory framework.

Mutual funds - definition – products and schemes - working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).

Unit – V:

Securitisation - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations – Securitization as a risk management tool.

Book – building - concept – characteristics – process – allocation procedure .

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. GURUSAMY.S Financial services, Tata McGraw Hill
2. GURUSAMY.S Merchant Banking and Financial Services, Tata McGraw Hill

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	IV
SUBJECT	FINANCIAL DECISION MAKING – II [CMA2B]
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Corporate Finance - Risk and return, Calculating return, Types of risk, Relationship between risk and return. **Long-term financial management** - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments. **Raising capital** - Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing.

Unit – II:

Working capital management - Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management. **International finance** - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade

Unit – III: (# - Unit for Compulsory Question)

Investment Decisions – Capital budgeting process - Stages of capital budgeting - Incremental cash flows - Income tax considerations - Evaluating uncertainty. **Capital investment analysis methods** - Net present value - Internal rate of return - Payback - Comparison of investment analysis methods

Unit – IV:

Corporate restructuring (global Perspective) - Mergers and acquisitions - Other forms of restructuring.

Corporate Restructuring in Indian Context - Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) Advanced problems for Mergers and Amalgamations, (excl - inter-company holdings)

Unit – V:

Professional Ethics - Business ethics - Moral philosophies and values, Ethical decision making Ethical considerations for management accounting and financial management professionals, - IMA's Statement of Ethical Professional Practice, Fraud triangle, Evaluation and resolution of ethical issues.

Ethical considerations for the organization - Organizational factors and ethical culture, IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice", Ethical leadership, Legal compliance, Responsibility for ethical conduct, Sustainability and social responsibility.

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	9	2	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	-	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Financial Accounting: Tools for Business Decision Making, Wiley

Note: Latest edition of the books to be referred.

CIA – Continuous Internal Assessment

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Effective from Academic Year 2019 – 2020

ESE – End Semester Examination



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Choice Based Credit System

2. Jain & Narang, Corporate Accounting, Kalyani Publishers.
3. M.Y.Khan and P.K.Jain – Basic Financial Management , TATA Mc Graw Hill Publications

Note: Latest edition of the books to be referred.

CIA – Continuous Internal Assessment

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Effective from Academic Year 2019 – 2020

ESE – End Semester Examination



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B.COM [HONOURS]

Choice Based Credit System

SEMESTER	IV
SUBJECT	INTERNATIONAL TRADE
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

International Trade – **Importance of International Trade*, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler's Heckscher – Ohlin.

Unit II: (# - Unit for Compulsory Question)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Over View).

Unit III:

Export Management – **Export Procedure and Documents* – Export Finance – Export Promotion – Export Credit Guarantee Corporation (ECGC).

Unit IV:

International Economic Organizations and its Functions -IMF, IDA, IFC, IBRD, ADB, JICA

Unit V: (# - Unit for Compulsory Question)

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House
2. Paul.R.Krugman, International Economics (Theory and Policy) – Pearson Education
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd
5. Sankaran, International Trade & Economics, Margham Publications, Chennai

Note: Latest edition of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

Semester	V
Subject	SERVICES MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I:

Introduction – evolution and growth of service sector - characteristics of services - **Distinction between goods and services* - classification of services.

UNIT II:

Service Marketing Mix— Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing — Concept, - Application - Marketing Strategy.

UNIT III: (# - Unit for Compulsory Question)

Cost of services, Pricing – objectives of pricing – cost based pricing – monetary and non monetary costs – value based pricing – pricing tactics – applications of pricing.

Promotion – designing the promotional mix – **personal selling – advertising – sales promotion* – publicity and public relations – Service location – factors affecting choice of service location – Distribution – methods of distributing services – challenges in distribution of services.

UNIT IV:

Place-Service distribution - components of service delivery system - potential management - problems associated with services delivery.

Physical Evidence- concept of Physical Evidence, importance, types of Physical Evidence in various services – designing physical evidences for services.

UNIT- V: (# - Unit for Compulsory Question)

Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health care industry - Tourism and telecommunication services – Educational Institutions.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000
3. Helen Woodruff, Services Marketing, Macmillan India Limited
4. Govind Apte, Services Marketing, Oxford University Press India
5. L . Natarajan, Services Marketing, Margham Publications, Chennai

Note: Latest Editions of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

SEMESTER	V
SUBJECT	CORPORATE ETHICS AND GOVERNANCE
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business – ***Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.**

Unit II: (# - Unit for Compulsory Question)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – corporate scams and its effects – law as an instrument of ethics.

Unit III:

Corporate social responsibility – meaning – promoting – stakeholders’ satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – advertisement and information disclosure- ethics at work place and professionalism.

Unit IV:

Corporate Governance – meaning, scope – transparency – disclosures share holders’ welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – Director’s Responsibility Statement.

Unit V: (# - Unit for Compulsory Question)

SEBI and corporate governance – Clause 49 A of SEBI listing agreement –Committees under Listing agreement - Governance committees – Audit committees – Shareholders grievances committee – Investor protection – shareholders information – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.

* *Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference books:

1. Corporate Governance and business Ethics by All India Management Association – Excell Books
2. William H. Shaw, Business Ethics – Thomson Publications
3. N. Balasubramanyam, Corporate boards and Governance – Sterling publishers
4. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company secretaries of India
5. Neville Bain & David Band “winning ways through corporate governance” – Macmillan publishers

Note: Latest edition of the books to be referred.



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B.COM [HONOURS]

Choice Based Credit System

SEMESTER	V
SUBJECT	LOGISTICS AND SUPPLY CHAIN MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Concepts of Logistics – Evolution – **Nature and Importance* – Components of Logistics Management – Competitive advantages of Logistics – **Functions of logistics management* – Principles – Logistics Network – Integrated Logistics system. Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – supply chain relationships – Customer services – Issues and challenges for developing countries in Logistics and Supply Chain Management.

Unit II: (# - Unit for Compulsory Question)

Elements of Logistics and Supply chain management – Inventory carrying – Warehousing – Material handling – order processing – **Transportation – Demand Forecasting* – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

Unit III:

Transportation – Position of Transportation in Logistics and Supply chain management – **Road, Rail, Ocean, Air, Transport multi model transport* – Components of a logistic system – Ocean transport – ships – types – measurement of capacity of ships – shipping information.

Unit IV:

Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

Logistical Information System (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management.

Unit V: (# - Unit for Compulsory Question)

Export Procedures – Exporting General Merchandise – Documents for exporting – Containerized cargo for export through Inland container Depots – Infrastructure development – Comparative evaluation of transport system – Decision Criteria.

* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. Krishnaveni Muthjiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.
2. D.K.Aarwal, 'Textbook of Logistics and Supply chain management', Macmillan India Ltd.
3. Martin Christopher, 'Logistics and Supply chain management' Pearson Education, 2003

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	ENTREPRENEURIAL DEVELOPMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Concept of entrepreneurship – definition – traits – types – **classification of entrepreneurs* – factors influencing entrepreneurship – Entrepreneurs in India.

Unit II:

Women entrepreneurs – definition – problems – **Development of women entrepreneurship* – Women Entrepreneurs and Self Help Group (SHG's) – Micro Finance - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking – Geographic Concentration.

Unit III: (# - Unit for Compulsory Question)

Search for business idea – Project Proposal - sources of project identification – formalities of setting up a unit – project selection – project evaluation - project formulation – feasibility analysis – projects report – types.

Unit IV:

Institutional finance to entrepreneurs – **commercial banks*, Development banks and autonomous organizations – IDBI – IFCI – IIBI – SIDBI – LIC – SIC.

Unit V: (# - Unit for Compulsory Question)

Entrepreneurial development programme – Role and Relevance – role government and Non Governmental Organisations (NGO) – SIPCOT, DIC, SIDC, MSME – TCO – SIDO.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development, Sultan Chand Publishers
2. S.S.KHANKA, Entrepreneurial Development, S. Chand & Co.
3. Ramachandran K, Entrepreneurial Development, TATA Mc Graw Hill Publishers
4. Jayashree Suresh, Entrepreneurial Development, Margham Publications, Chennai
5. Chalam KS, Women Entrepreneurs and Socio Economic Development, Serials Publications

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	RESEARCH METHODOLOGY
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Introduction to research methodology – meaning and purpose – **Types of Research* ; Research design – steps in selection & formulation of a research problem – steps in research.

Unit II:

Hypothesis – Types – concept and procedures of testing of Hypothesis – **sampling techniques* – sampling error and sample size.

Unit III:

Measurement & scaling techniques – Data – Meaning – Information & Data - Data collection – methods – testing validity and reliability.

Unit IV:

**Processing of data – Editing, coding, classification & tabulation*, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS – Theoretical concepts).

Unit V:

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question) (# - Unit for Compulsory Question)

2. Case Study question be based on Structuring of questionnaire / Drafting of model Reports.

Reference Books:

1. Dr.M.Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin Incorp.
3. Robert G Murdick, Business Research – Concepts & Practice, International text book company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd
5. Ravilochanan, Research Methodology, Margham Publications.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	V
SUBJECT	TAXATION – I
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I:

Meaning of Income – Important definitions under the Income Tax Act – scope of total income – Residential Status and Incidence of tax of an individual - Incomes Exempt from tax.

Unit II: (# - Unit for Compulsory Question)

Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.

Income from House Property – Computation of Annual value – Deductions from annual Value.

Unit III: (# - Unit for Compulsory Question)

Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec 44AD, AE, AF (An Overview).

Unit IV:

Indirect Taxes - Introduction – Origin of GST – One Nation, One Tax, One Market ideology – Structure and types of GST, GST Council – Composition, functions, powers GST Network, GST Practitioners – Qualifications and Enrollment Procedures.

Registration under GST – procedures and formalities – E-forms – GSTIN – Amendment and Cancellation of Registration.

Unit V:

Taxable Event – Supply of goods and Services – Classification of goods and services – Composite and Mixed Supplies – Place of Supply – Point of Taxation – Levy of GST – Regular and Composition Scheme – Documents and Registers to be maintained by Assessee.

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	3	4	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Dr.Vinod K.Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, New Delhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.
4. Study Material on GST – The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	VI
SUBJECT	INDUSTRIAL LAWS
CORE/ALLIED/ELETTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I : FACTORIES ACT 1948

Important Definitions- Adult, Adolescent, Child, Young Person, Hazardous Process, Manufacturing Process, Factory, Worker, Occupier, Prime Mover, Transmission Machinery

Health – Safety – Welfare Measures - **Working Hours of Adults* – Employment of Women – Employment of Young Persons - Rules regarding Annual Leave, Statutory Authorities – Inspecting Staff, Certifying Surgeons, Welfare Officer, Safety Officer

Unit II : EMPLOYEES' STATE INSURANCE ACT, 1948

Application of the Act. – Definitions – Appropriate Government, Confinement, contribution, Dependent, Employment Injury, Principal Employer, Immediate Employer, Family, Disablement, Seasonal Factory, E.S.I. Corporation – * *Administrative Wings of the Corporation*, E.S.I. Fund - Contributions – Benefits under the Act, Statutory Authority under the Act – ESI Court

Unit III : EMPLOYEES' PROVIDENT FUND AND MISCELLANEOUS PROVISIONS ACT, 1952

Application of the Act. – Definitions – Basic wages, Controlled industry, Exempted Employee, Exempted Establishment, Member, Insurance Fund, Pension Fund, Superannuation

Schemes –Employees Provident Fund Scheme – Employees' pension scheme – Employees' Deposit linked Insurance scheme- **Transfer of Accounts*, Determination of Money due – Mode of Recovery of money due

Unit IV : INDUSTRIAL DISPUTES ACT 1947

Definitions – Strikes and Lock-outs – Lay-off & Retrenchment – **Authorities under the Act* and their duties – Procedures and Powers of Authorities

Unit V : THE WORKMEN COMPENSATION ACT 1923

Object & Scope of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defenses available to Employer – Compensation – Notice & Claim – Medical Examination

NOTE : Module III Content has direct bearing on both Employability & Skill Development

* *Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)
(# - Unit for Compulsory Question)

Reference Books:

1. N.D.KAPOOR, Industrial Law, Sultan Chand & co

Note: Latest edition of the books to be referred.

CIA – Continuous Internal Assessment

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Effective from Academic Year 2019 – 2020

ESE – End Semester Examination



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2. DR.M.R.Sreenivasan, Industrial Law 2nd Ed Margham Publication, Chennai

Note: Latest edition of the books to be referred.

CIA – Continuous Internal Assessment
ESE – End Semester Examination



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Choice Based Credit System

SEMESTER	VI
SUBJECT	PRACTICAL AUDITING
CORE/ALLIED/ELETTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, **Relationship of auditing with other disciplines.*

Unit II:

Planning and conduct of Audit – Audit Planning – Audit Programme

Audit Documentation - Audit Note Book – Audit Working Papers – Audit Files

Audit evidence - Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (SA 500 -599)

Unit III:

Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system, **internal control questionnaire, Internal control check list*, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit IV: (# - Unit for Compulsory Question)

Audit sampling. - Types of sampling, Test checking, Techniques of test checks.

Vouching - Audit of Payments, Audit of receipts, Audit of Purchases, Audit of Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities.

Unit V: (# - Unit for Compulsory Question)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor.

Audit Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures,

**Latest Trends in Auditing* – Information System Audit. (SA 700 – 709)

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

SA - Standards on Auditing issued by the Institute of Chartered Accountants of India

Reference Books:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi
2. S.Vengadamani, Practical Auditing, Margham Publications.

Note: Latest edition of the books to be referred.

CIA – Continuous Internal Assessment

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Effective from Academic Year 2019 – 2020

ESE – End Semester Examination



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Choice Based Credit System

SEMESTER	VI
SUBJECT	BUSINESS LAWS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

The Indian Contract Act, 1872 - Introduction - Essential elements of a valid contract - classification of contract - Offer and Acceptance – meaning - Rules relating to valid offer and acceptance - communication of offer and acceptance - Revocation of offer and acceptance - Consideration - definition - essential elements - types of consideration - “No consideration No contract”.

Unit II: (# - Unit for Compulsory Question)

Capacity of Parties- Competency to contract – minor - persons of unsound mind - persons disqualified by other laws- Consent - definition of consent and free consent – coercion - undue influence. ***Fraud; misrepresentation - mistake - Void and Voidable Agreements** – definitions - distinction between void and illegal agreement - wagering agreement.

Unit III:

Performance of contract – Joint Performance – Rights and Liability of Joint Promisor & Promisee - Impossibility of Performance - Discharge of contract – Breach of Contract - Remedies for Breach of contract – Damages - Contingent Contracts - Quasi contracts.

Unit IV:

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

Information Technology Act 2008 – Scope, Objectives, Electronic Contracting, electronic records and digital signatures, cyber offences.

Unit V:

The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and a agreement to sell - essential elements of contract of sale - ***sale distinguished from hire purchase and instalment sale - Conditions and Warranties** - distinction between condition and warranty - implied conditions and warranties- **Doctrine** of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights.

*** Self Study Portion**

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

5. N.D.KAPOOR, Elements of mercantile law, Sultan Chand & co
6. N.D.KAPOOR, Business Laws, Sulthan Chand & co
7. DR.M.R.Sreenivasan, Business Law 2nd Ed Margham Publication, Chennai
8. R.S.N.Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S.Chand & Co., New Delhi

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	VI
SUBJECT	CUSTOMER RELATIONSHIP MANAGEMENT
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Introduction to CRM and - Meaning – Definition – CRM technology - components, customer life style Customer Loyalty – customer interaction- Customer Satisfaction Analysis – e – CRM – Meaning- **features of e CRM* – Transformation from CRM to e-CRM – transformation process and benefits.

Unit II:

Communication in CRM – Communication Process – Customer Relationship Marketing – meaning, structure, process – Success Chain in CRM – Target Formulation – Customer Segmentation.

Unit III:

Customer Loyalty - Meaning – building customer loyalty in CRM - marketing campaign, campaign planning and management, business analytic tools.

Unit IV:

Implementing CRM - Pre implementation, kick off meeting, requirements gathering, detailed proposal generation, development, training, roll out, ongoing support, system, follow up – Relationship marketing reward systems (An Overview).

Unit – V: (# - Unit for Compulsory Question)

Technology for CRM – Components – Creating value for customers – Customization of technology – critical areas – customer care – call centre – Technological solutions – Integration of ERP .

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	12	10	2	20
Section – B	7	5	7	35
Section – C (i)	1	1	15	15
Section – C (ii)	4	2	15	30

Note: Question in Section – C is a Case Study Based Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books:

1. John Egan, “Relationship Marketing, Exploring Relational Strategies In Marketing”, Prentice Hall.
2. John Anton, “Customer Relationship Management”, Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, “Handbook of Relationship Marketing”, Response Books,
4. Anderson, “Customer Relationship management”, Tata McGraw Hill,
5. David Strutton; Lou E. Pelton; James R. Lumpkin, “Marketing Channels: A Relationship Management Approach”, McGraw-Hill Higher Education.

Note: Latest edition of the books to be referred.



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Choice Based Credit System

SEMESTER	VI
SUBJECT	TAXATION - II
CORE / ALLIED / ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I:

Capital Gains – Short term and Long Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.

Income from other sources – Deductions in computation of Income from Other Sources.

Unit II: (# - Unit for Compulsory Question)

Clubbing of income - Set off and carry forward of losses –Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income - Filing of Returns – Types – Due Dates.

Unit III:

Valuation in GST – Transaction Value, Valuation Rules

Periodicity of GST Payment – Mode of Payment – Reverse Charge Mechanism- Due dates of Filing Return – Types of Returns and Forms.

Simple problems in calculation of GST Payable and Set off Input Tax Credit.

Unit IV:

Customs Act – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection – classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods.

Unit V: (# - Unit for Compulsory Question)

Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty.

(FOB, CIF Values, Insurance Charges, Landing Charges etc.,)

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Question	Total Marks
Section – A	8	4	12	10	2	20
Section – B	4	3	7	5	7	35
Section – C (i)	-	1	1	1	15	15
Section – C (ii)	3	1	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

(# - Unit for Compulsory Question)

Reference Books :

1. Dr.Vinod K.Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, New Delhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.
4. Study Material on GST – The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India.

Note: Latest edition of the books to be referred.



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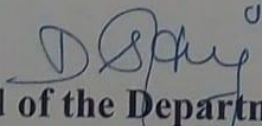
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OBE SYLLABUS

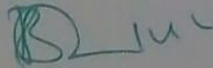
CHOICE BASED CREDIT SYSTEM

Approved by board of Studies on 12th March, 2020

EFFECTIVE FROM ACADEMIC YEAR 2020-21


Head of the Department

Head
Department of B.Com., Honours,
Dwaraka Doss Goverdhan Doss
Vaishnav College (Shri ...)
Arumbakkam, Chennai-600 106.



PRINCIPAL
Dwaraka Doss Goverdhan Doss
Vaishnav College
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SCHEME OF FIRST SEMESTER

S No	Part	Course	Hours Distribution				Credits	Marks		
			L	P	T	S		CIA	ESE	Total
1	I	Language –I	4	0	0	0	3	40	60	100
2	II	English – I	4	0	0	0	3	40	60	100
3	III	Core Paper – I Financial Accounting – I	6	0	0	0	4	40	60	100
4	III	Core Paper – II Financial Analytics & Control (CMA1A)	4	0	0	0	4	40	60	100
5	III	Core Paper – III Modern Banking	4	0	0	0	4	40	60	100
6	III	Core Paper- IV Business Economics	4	0	0	0	4	40	60	100
7	IV	Non Major Elective/Basic Tamil	2	0	0	0	2	50	50	100
8	IV	Skill based subjects – Soft Skills -1	2	0	0	0	2	50	50	100
9	IV	Internship – I (Two Weeks)					2	75	25	100
TOTAL			30				28			



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SCHEME OF SECOND SEMESTER

S No	Part	Course	Hours Distribution				Credits	Marks		
			L	P	T	S		CIA	ESE	Total
1	I	Language –II	4	0	0	0	3	40	60	100
2	II	English – II	4	0	0	0	3	40	60	100
3	III	Core Paper – V Financial Accounting – II	6	0	0	0	4	40	60	100
4	III	Core Paper – VI Financial Planning & Performance (CMA1B)	4	0	0	0	4	40	60	100
5	III	Core Paper – VII Principles of Management	4	0	0	0	4	40	60	100
6	III	Core Paper- VIII Business Policy and Environment	4	0	0	0	4	40	60	100
7	IV	Non Major Elective/Basic Tamil	2	0	0	0	2	50	50	100
8	IV	Skill based subjects – Soft Skills –II	2	0	0	0	2	50	50	100
9	IV	Internship – II (Four Weeks)					4	75	25	100
TOTAL			30				30			



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SCHEME OF THIRD SEMESTER

S No	Part	Course	Hours Distribution				Credits	Marks		
			L	P	T	S		CIA	ESE	Total
1	III	Core Paper- IX Business Mathematics	6	0	0	0	4	40	60	100
2	III	Core Paper- X Financial Reporting (CMAIC)	4	0	0	0	4	40	60	100
3	III	Core Paper- XI Strategic Financial Management - I (CMA2A)	4	0	0	0	4	40	60	100
4	III	Core Paper – XII Business Laws	4	0	0	0	4	40	60	100
5	III	Core Paper – XIII E- Accounting	0	5	0	0	4	40	60	100
6	III	Core Paper- XIV Green Business	4	0	0	0	4	40	60	100
7	IV	Environmental Studies (<i>Examination will be held in semester IV</i>)	1	0	0	0				
8	IV	Skill based subjects – Soft Skills –III	2	0	0	0	2	50	50	100
9	IV	Internship – III (Two Weeks)					2	75	25	100
TOTAL			30				28			



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SCHEME OF FOURTH SEMESTER

S No	Part	Course	Hours Distribution				Credits	Marks		
			L	P	T	S		CIA	ESE	Total
1	III	Core Paper- XV Business Statistics & Operation Research	6	0	0	0	4	40	60	100
2	III	Core Paper- XVI Strategic Financial Management – II (CMA2B)	4	0	0	0	4	40	60	100
3	III	Core Paper - XVII Human Resource Management	4	0	0	0	4	40	60	100
4	III	Core Paper - XVIII Company Law	4	0	0	0	4	40	60	100
5	III	Core Paper- XIX Financial Services	4	0	0	0	4	40	60	100
6	III	Core Paper- XX Indirect Taxation	5	0	0	0	4	40	60	100
7	IV	Environmental Studies	1	0	0	0	2	40	60	100
8	IV	Skill based subjects – Soft Skills –IV	2	0	0	0	2	50	50	100
9	IV	Internship – IV(Four Weeks)					4	75	25	100
TOTAL			30				32			



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SCHEME OF FIFTH SEMESTER

S No	Part	Course	Hours Distribution				Credits	Marks		
			L	P	T	S		CIE	SEE	Total
1	III	Core Paper- XXI Cost Accounting	6	0	0	0	4	40	60	100
2	III	Core Paper- XXII Direct Taxation -I	6	0	0	0	4	40	60	100
3	III	Core Paper- XXIII Corporate Ethics and Governance	4	0	0	0	4	40	60	100
4	III	Core Paper - XXIV Entrepreneurial Development	4	0	0	0	4	40	60	100
5	III	Core Paper –XXV Research Methodology	4	0	0	0	4	40	60	100
6	III	Elective –I Strategic Planning and Management / Logistics and Supply Chain Management	4	0	0	0	4	40	60	100
7	IV	Value Education	2	0	0	0	2	50	50	100
8	IV	Internship – V (Two Weeks)					2	75	25	100
TOTAL			30				28			



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SCHEME OF SIXTH SEMESTER

S No	Part	Course	Hours Distribution				Credits	Marks		
			L	P	T	S		CIA	ESE	Total
1	III	Core Paper- XXVI Practical Auditing	5	0	0	0	4	40	60	100
2	III	Core Paper- XXVII Direct Taxation - II	6	0	0	0	4	40	60	100
3	III	Core Paper- XXVIII International Trade	5	0	0	0	4	40	60	100
4	III	Core Paper – XXIX Marketing	5	0	0	0	4	40	60	100
5	III	Core Paper- XXX Project Work	5	0	0	0	8	40	60	100
6	III	Elective –II Organizational Behaviour/ Insurance and Risk Management	4	0	0	0	4	40	60	100
7	V	Extension Activities	0	0	0	0	1			
TOTAL			30				29			



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CHOICE BASED CREDIT SYSTEM
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Semester	I
Subject	FINANCIAL ACCOUNTING – I
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I (# - Unit for Compulsory Question)

Preparations of Final Accounts - Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings, Loss of Stock by Fire.

Unit II

Preparations of Receipt and Payments Accounts – Distinction between Revenue and Capital items - Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit III

Depreciation – **Meaning, Causes*, Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method – Change of depreciation from SLM to WDV / WDV to SLM with/without retrospective effect. (with reference to IND AS 16)

Unit IV (# - Unit for Compulsory Question)

Accounting from Incomplete Records – Meaning, Features, Defects, **Differences between Single Entry and Double Entry System* – Statement of Affairs Method – Conversion Method.

Unit V

Accounting for Insurance Claims – Loss of Stock- Average clause - Loss of Profit (Simple Problems Only).

*** Self Study Portion**

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	0	4	4	2	15	30

Note: Question in Section – C (i) is a Case Study Based / Practical Question



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(Compulsory Question)

Course Outcome

CO1	Students can able to prepare financial statements of sole trading concern and Non Profit Organization in accordance with appropriate manner.	K3
CO2	Students can compute the value of depreciation under different methods and compare the same.	K5
CO3	Students can able to ascertain the profit and loss of a business (when it doesn't have complete accounting data).	K5
CO4	Students can assess the amount of claim to be made to the insurance company on the occurrence of fire.	K5

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3			3		3	3	3
CO 2	3	3	3					3	3	3
CO 3	3	3	3			3		3	3	3
CO 4	3	3	3					3	3	3

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – SultanChandPublishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers
3. P.C. Tulsian – Financial Accounting – TATA McGraw Hill Publishers
4. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
5. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications

Note: Latest Editions of the books to be referred.



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Semester	I
Subject	FINANCIAL ANALYTICS & CONTROL [CMA1A]
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I (# - Unit for Compulsory Question)

Costing concepts - Cost behaviour and cost objects - Actual and normal costs - Standard costs - Absorption (full) costing - Variable (direct) costing - Joint and by-product costing - Job order costing - Process costing - Activity-based costing - Life-cycle costing - Fixed and variable overhead expenses - Plant-wide versus departmental overhead - Determination of allocation base - Allocation of service department costs

Unit II

Supply chain management and Business process improvement - Lean manufacturing - Enterprise resource planning (ERP) - Theory of constraints and throughput costing - Capacity management and analysis - Value chain analysis - Value-added concepts - Process analysis - Activity-based management - Continuous improvement concepts - Best practice analysis - Cost of quality analysis - Efficient accounting processes

Unit III: : (# - Unit for Compulsory Question)

Internal controls & Systems Control & measures - Internal control structure and management philosophy - Internal control policies for safeguarding and assurance - Internal control risk - Corporate governance - External audit requirements - **Internal auditing** - General accounting system controls - Application and transaction controls - Network controls Backup controls - Business continuity planning

Unit IV

Information systems and data control - Define enterprise resource planning (ERP)- data warehouse- define data governance- demonstrate a general understanding of data governance frameworks- identify the stages of the data life cycle

Unit – V

Technology-enabled finance transformation and Data analytics - Business intelligence-define Big Data- explain the four Vs- describe the progression of data- define data mining- explain how query tools are used- Analytic tools- Monte Carlo technique- Visualization



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CHOICE BASED CREDIT SYSTEM
OBE SYLLABUS

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	0	4	4	2	15	30

Note: Question in Section – C (i) is a Case Study Based / Practical Question (Compulsory Question)
Course Outcome

CO1	Students will be able to define cost behaviour and types of costs	K1
CO2	Students will be able to classify costing systems and compare different types of costs.	K2&K4
CO3	Students will be able to solve problems in supply chain management	K3
CO4	Students will be able to conclude and criticise on the basis of internal auditing	K5
CO5	Students will be able to develop and create a business continuity plan	K6
CO6	Students will be able to understand information systems and data control	K2
CO7	Students will be able to understand data analytics and visualization	K2

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3							3		
CO 2	3	2						3		
CO 3		2						3		3
CO 4	3		3			2		3		3
CO 5	3	3	3	3				3		3
CO 6	2		2					3		2
CO7	2		2							2



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Reference Books

1. Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary, Cost Management: A Strategic Emphasis, 7th edition, McGraw Hill, New York, NY, 2013.
2. Horngren, Charles T., Datar, Srikant, Rajan, Madhav, Cost Accounting: A Managerial Emphasis, 16th edition, Prentice-Hall, Upper Saddle River, NJ, 2012.
3. Simkin, Mark G., Rose, Jacob M., Norman, Carolyn S., Core Concepts of Accounting
4. Information Systems, 13th edition, John Wiley & Sons, Hoboken, NJ, 2012.
5. Bodnar, George, H., and Hopwood, William S., Accounting Information Systems, 10th
6. edition, Prentice-Hall, Upper Saddle River, NJ, 2010.
7. Sawyer's Guide for Internal Auditors, 6th edition, The Institute of Internal Auditors
8. Research Foundation (IIARF), Altamonte Springs, FL, 2012.





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CHOICE BASED CREDIT SYSTEM
OBE SYLLABUS

Semester	I
Subject	MODERN BANKING
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I

Commercial banking – definition – classification of banking system– universal banking – functions – **role of commercial banks in economic development* – central banking – definition – need – principles – **central banking Vs commercial banking* – functions and role – RBI- functions and working – objectives – legal frame work.

Unit II (# - Unit for Compulsory Question)

Opening bank accounts – type of bank accounts – KYC Norms - **FDR- Pay-in-slip book, Withdrawal forms* – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference.

Unit III

Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - **CTS Cheques – meaning – advantages.*

Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.

Unit IV (# - Unit for Compulsory Question)

Paying Banker – meaning duties and liabilities of paying banker - **Collecting banker** – meaning – collecting banker's role – collecting banker's duty – collection of bills of exchange – Agent for collection – paying banker Vs collecting banker.

Customer grievances – grievances redressal mechanism structure in banks – Banking Ombudsman.

Unit V

** E-banking* – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.



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End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: First Question in Section – C is a Case Study Based Question (Compulsory Question)

****Self Study Portion***

Course Outcome

CO1	Students can able to apply the knowledge of banking in practical life.	K3
CO2	Students can able to identify the various sources of lending and also know the procedure to apply for it.	K3
CO3	Students can able to measure the credit control techniques used by RBI.	K5
CO4	Students can able to know how to utilize the various types of Negotiable instruments.	K3
CO5	Students can able to lodge grievances and also know the proceedings of it.	K3 & K6
CO6	Students can able to select and apply appropriate E-banking techniques based on the nature of transactions.	K5

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1		3	3			3				3
CO 2		3				3	3	3		3
CO 3		3				3				
CO 4	3	3		3		3				3
CO 5		3		3		3				
CO 6		3	3	3		3				3



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Reference Books

1. Dr. S.Gurusamy, Banking Theory Law & Practice , Tata McGraw Hill, New Delhi
2. K.P.M.Sundharam, P.N.Varshney, Banking Theory Law & Practice – Sultan Chand & Sons
3. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
4. B. Santhanam – Banking – Theory , Law & Practice, Margham Publications
5. K.C. Shekhar & Lekshmy Shekhar, Banking Theory and Practice, Kindle Store

Note: Latest Editions of the books to be referred.





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CHOICE BASED CREDIT SYSTEM
OBE SYLLABUS

Semester	I
Subject	BUSINESS ECONOMICS
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I

Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – ***Positive and Normative Economics – Scope and Importance of Business Economics.**
Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.

Unit II (# - Unit for Compulsory Question)

Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand – Shifts in the demand curve vs. movement along the demand curve - ***Demand Forecasting.**

Supply Function – Meaning of Supply – Determinants of Supply – Law of Supply – Slope & Elasticity of Supply – shifts in the supply curve Vs. movement along the supply curve - Concept of Equilibrium.

Unit III

Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium - Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus.

Unit IV(# - Unit for Compulsory Question)

Production Function - Factors of Production - Law of Variable proportion – Laws of Returns to Scale – Costs of production - total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs - Producer's equilibrium – Economies of scale - Break Even Analysis.

Unit V

Product pricing - price and output determination under perfect competition - profit maximization, monopoly - price discrimination, monopolistic competition, oligopoly- collusion and cartels- ***pricing objectives and methods.**



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** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C (i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students can able to explain basic economic philosophies relating wealth, welfare, scarcity and growth developed by various economists.	K2
CO2	Students can able to analyze how households (Demand) and business (Supply) interact in various market structure to determine price and quantity of good produced.	K4
CO3	Students can able to apply the utility analysis in practical situations.	K3
CO4	Students can able to analyze the impact of cost in production.	K4
CO5	Students can able to determine the price and output level to maximize profit under different competitive market structure.	K5

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1										
CO 2		3				3			3	3
CO 3		3								
CO 4	3	3	3	3					3	3
CO 5		3		3					3	3

Reference books

1. P.L. Mehta, Managerial Economics- analysis, problems and cases – Sultan Chand Publishers, New Delhi.
2. C.M Chaundhary, Business economics- RBSA Publishers, Jaipur
3. H.L. AHUJA, Business economics, Sultan Chand Publishers, New Delhi



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4. M L. Jhingan, Microeconomics: Theory and Applications. Vrinda Publishers
5. S. Sankaran, Business economics- Margham Publications, Chennai

Note: Latest edition of the books to be referred





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Semester	I
Subject	CORPORATE COMMUNICATION
Core / Allied / Elective	Non Major Elective (NME)
Maximum Marks	CIA- 50 Marks ESE-100 Marks
Credits / Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit I

Introduction to Communication- Meaning and Definition - Process - Functions - **Objectives* - *Importance* - Essentials of effective communication - Communication barriers - Overcoming communication barriers.

Unit II

** Types of Communication -Written - Oral - Face-to-face - Silence - Merits and limitations* – modern methods of communication- E-Mail- , Video Conferencing – **Social Corporate Networking*.

Unit III

Business Letters - Need and functions of business letters - Planning & layout of business letter - Kinds of business letters.

Unit IV

Drafting of business letters - Enquiries and replies - Sales letters –Circular letters. Internal Communication - Preparation of Memos & Notes.

Unit V

Application of Communication Skills - Group Decision-Making - Presentation - Speeches – Customer Care/Customers Relations - Public Relations.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question



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(Compulsory Question)

2. Case Study to be based on drafting letters/ E-mail.

Course Outcome

CO1	Students can able to know how to overcome the barriers while communicating	K2
CO2	Students can able to utilize modern tools of communication.	K3
CO3	Students can able to draft letters for the business correspondence.	K5
CO4	Students can able to present themselves appropriately in a public domain.	K3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1		3	3		3	3	3			
CO2		3	3			3	3			3
CO3			3			3	3			
CO4		3	3	3	3	3	3			

Reference books

1. Rajendra Pal, Essentials of Business Communication, Sultan Chand Publishers, New Delhi
2. N.S.Raghunathan & B. Santhanam, Business Communication, Margham Publications, Chennai
3. R. C. Bhatia, Business Communication, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of the books to be referred.



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Semester	I
Subject	INTERNSHIP
Maximum Marks	100 Marks
Credits/ Duration	2 Credits / 2 Weeks

Course Outcome

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1			3			3				3
CO 2			3	3	3					3
CO 3			3	3	3	3				3
CO 4	3		3							3
CO 5	3		3							3



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Semester	II
Subject	FINANCIAL ACCOUNTING – II
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90Hours
Exam Duration	3 Hours

Unit-I:

Hire Purchase System – Introduction – Accounting Procedure for high value goods – Default and Repossession – Accounting treatment for goods of small value – Hire Purchase Trading Account – Installment Purchase System – Meaning – Accounting Treatment.

Unit-II: (# - Unit for Compulsory Question)

Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded) – Branch final accounts system and whole sale basis system - Departmental accounts – inter- departmental transfers.

Unit-III:

Partnership – Introduction – Appropriation of profits – accumulated reserves – treatment of goodwill – past adjustments and guarantee – memorandum of revaluation account – accounting treatment for admission.

Unit-IV: (# - Unit for Compulsory Question)

Partnership Accounts – Admission, Retirement and Death of Partner(s) – Computation of Revised profit sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.

Unit-V:

Partnership Accounts - Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.



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CHOICE BASED CREDIT SYSTEM
OBE SYLLABUS

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	0	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Able to assess the amount of interest to be paid while purchase made on Hire purchase system and Instalment.	K4
CO2	Able to prepare different Branch account for different types of branches.	K6
CO3	Able to reconstitute the Books of accounts during Admission, Retirement, Death of a Partnership Firm.	K5
CO4	Knowing the procedures that students can able to make the settlement to the external and internal liability as per the Indian Partnership Act, 1932.	K2

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3			3	3				
CO2	3	3								3
CO3	3	3				3			3	
CO4	3	3		3	3				3	

Reference Books:

1. R.L.Gupta & V.K.Gupta – Financial Accounting – Sultan Chand Publishers, New Delhi
2. Jain & Narang - Financial Accounting – Kalyani Publishers



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3. P.C. Tulsian – Financial Accounting – TATA Mc Graw Hill Publishers
4. Shukla & Grewal – Advanced Accountancy -Vol .I – S. Chand & Co.
5. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications
6. T. S. Reddy & A. Murthy - Financial Accounting – Margham Publications
- 7.

Note: Latest Editions of the books to be referred.





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Semester	II	
Subject	FINANCIAL PLANNING & PERFORMANCE [CMA1B]	
Core / Allied / Elective	CORE	
Maximum Marks	CIA- 40 Marks	ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60	Hours
Exam Duration	3 Hours	

Unit-I:

Strategic planning - Analysis of external and internal factors affecting strategy - Long-term mission and goals - Alignment of tactics with long-term strategic goals - Strategic planning models and analytical techniques - **Characteristics of successful strategic planning process.*

Unit-II: (# - Unit for Compulsory Question)

Budgeting concepts - Operations and performance goals - **Characteristics of a successful budget process* - Resource allocation - Other budgeting concepts.

Budgeting methodologies - Annual business plans (master budgets) - Project budgeting - Activity-based budgeting - Zero-based budgeting - Continuous (rolling) budgets - Flexible budgeting.

Unit-III:

Annual profit plan and supporting schedules - Operational budgets - Financial budgets - Capital budgets. **Top-level planning and analysis** - Pro forma income - Financial statement projections - Cash flow projections.

Unit-IV:

Cost and variance measures - Comparison of actual to planned results - Use of flexible budgets to analyze performance - Management by exception - Use of standard cost systems - Analysis of variation from standard cost expectations.

Responsibility centers and reporting segments - Types of responsibility centers - Transfer pricing - Reporting of organizational segments.

Unit-V: (# - Unit for Compulsory Question)

Performance measures - Product profitability analysis - Business Unit profitability analysis - Customer profitability analysis - Return on investment - Residual income - Investment base issues - Key performance indicators (KPIs) - Balanced scorecard.



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End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	8	4	12	10	2	20
Section B	5	2	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	3	1	4	2	15	30

* *Self Study Portion*

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students will be able to understand strategic planning and budgeting and recall the models of strategic planning with the process	K2
CO2	Students will be able to classify forecasting techniques and demonstrate the budget	K2 & K3
CO3	Students will be able to make use of budget to prepare an annual profit plan	K3 & K6
CO4	Students will be able to analyze performance by using flexible budgets and compare actual results to planned results	K4
CO5	Students will be able to explain the importance and use of standard cost systems	K2
CO6	Students will be able to propose performance measures and discuss key performance indicators	K3 & K6

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3							3		3
CO 2	3	3	3	3				3	3	
CO 3	3			3			3	3		
CO 4	3	3		3	3			3	3	3
CO 5	3			3	3		3	3	3	
CO 6	3			3		3	3	3		3



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Reference Books:

1. Jack Alexander, Financial Planning & Analysis and Performance Management, Wiley
2. RSN Pillai & Bagavati, Management accounting- S Chand & Co Ltd – New Delhi.
3. Horngren sunder Stratton, introduction to management accounting – Pearson education.
4. Alice C. Lee, Cheng F Lee, and John C. Lee, Financial Analysis, Planning & Forecasting: Theory and Application, World Scientific
5. S N Maheswari, Management Accounting – Sultan Chand Publications





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Semester	II
Subject	PRINCIPLES OF MANAGEMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Management - definition, importance, functions; **Nature-as profession, science and art, universality of management; *Levels of management* - managerial task and skills
Classical School-contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management - Behavioural, Scientific, Systems, and Contingency, Management thoughts in Indian Philosophy – An Overview.

Unit II: (# - Unit for Compulsory Question)

Planning - concept, importance, types, steps, premises, **Barriers to effective planning* and remedial measures. MBO - Strategic Planning-concept.

Forecasting-concept – techniques.

Decision making – Meaning, Advantages and Disadvantages, process, problems in Decision making.

Unit III:

Organising- concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Organizations, Networks- Types of Network Organizations/Clusters Organizational Designs for Change and Innovation

**Departmentation – need, basis, principles* - Delegation of Authority - elements – steps – barriers- Centralisation and Decentralization of Authority - Span of Management – concept - types and factors.

Unit IV: (# - Unit for Compulsory Question)

Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg.

Leadership: concept, importance, types, leadership traits.

Co-ordination: concept, significance, principles, and techniques

Control: concept and steps, Control Techniques.

Unit V:



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Latest trends in Management - Concept of Knowledge management, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcom

CO1	Students can discuss and communicate the evolution and philosophies of management.	K2
CO2	Students can able to practice the process of core management functions viz planning, Organizing, leading, controlling etc.,	K3
CO3	Students can able to use the motivational theories in their business to evoke the best performance of the employees.	K3
CO4	Students can evaluate the various leadership styles & adopt the best one in their business at different situation.	K5
CO5	Students can outline the latest management techniques which help them to select and apply best technique to manage their business effectively and efficiently.	K2/K5

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3		3	3		3			3	
CO 2	3	3	3	3	3	3				3
CO 3	3	3	3	3	3	3			3	3
CO 4	3	3	3	3	3	3			3	3
CO 5	3	3	3	3						3



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Reference Books:

1. Gupta.C.B, Business Management, Sultan Chand Publishers, NewDelhi
2. Koontz Harold and Heinz Weihrich , Essentials of Management , TATA McGrawHill
3. Prasad L.M., Principles & Practice of management, SultanChand Publishers
4. Stoner.A.F and freeman.R.E., Management, Prentice Hall ofIndia
5. Chhabra, T.N. Principles and Practice of Management. DhanpatRai&Co.,





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Semester	II
Subject	BUSINESS POLICY & ENVIRONMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA- 40 Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I:

Business Policy – Meaning, Scope, overview of Business Policies, Importance of business policies, Definition of Policy, Procedures, Process and programmes, types of policies, business policy statements, corporate culture, relationship between business, government and law.

Unit II:

Business Environment – Meaning, Dimensions of Business Environment – Overview of Business Environment- **Natural Environment* – Environmental Analysis – Need – Importance - Approaches and Forecasting techniques.

Unit III: (# - Unit for Compulsory Question)

Internal Business Environment Organizational Analysis – Need - Approaches – ETOP Analysis - SWOT Analysis – TOWS – BCG Matrix - McKinsey's 7S Framework, PORTER's Model.

Unit IV: (# - Unit for Compulsory Question)

External Environment - Political – Cultural – Legal – Demographic – Governmental – Technological - Global Environment – Globalization – significance, strategies for globalization, Economic Environment, Social Environment – **Business and society* - Ethical issues in Business - Corporate Code of Ethics: Accountability and Responsibility – Corporate Social Responsibility - Social Audit.

Unit V:

Introduction to International Business – importance, nature & Scope of international business – modes of entry into international business, internationalization process and managerial implications – Multinational corporations and their involvement in international business.



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** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can able to apply the knowledge of business policy, and also enable them to understand the importance of looking at the organization as a unified whole.	K3
CO2	Students can able to forecast the environment which affects the future trends of the business.	K3/K4
CO3	Students can able to discuss and define the factors that shape the SWOT analysis of a firm and develop an environment appraisal that will lead to formulation of strategic plans.	K2/K6
CO4	Students can able to give Managerial Response to Changes in the External Business Environment.	K5
CO5	Students can able to apply ethical principles to commit professional ethics and responsibilities in accordance with the norms of business policies.	K3
CO6	Students can able to suggest the management to utilize the driving forces optimally to enter into foreign country to expand the business.	K5



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Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	2			3						2
CO 2		3		3						
CO 3	3	3								3
CO 4		3		3						3
CO 5	3			3	3					
CO 6	3	3				3				3

Reference Books :

1. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
2. Aswathappa.K, Essentials of Business Management, Himalaya Publishing House, Mumbai
3. V.P.M.Michael, Business Policy and Environment, S.Chand & co., New Delhi
4. Joseph R, Business Policy and Environment, Anmol Publications Private Limited
5. Paul, Business Environment , TATA McGraw Hill Publishing

Note: Latest Editions of the books to be referred.



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Semester	II
Subject	CUSTOMER RELATIONSHIP MANAGEMENT
CORE / ALLIED / ELECTIVE	Non Major Elective (NME)
Maximum Marks	CIA – 50 Marks ESE – 100 Marks
Credits / Instruction Hours	2 Credits / 30 Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

Introduction to CRM and - Meaning – Definition – CRM technology - components, customer life style Customer Loyalty – customer interaction- Customer Satisfaction Analysis – e – CRM – Meaning- **features of e CRM* – Transformation from CRM to e-CRM – transformation process and benefits.

Unit II:

Communication in CRM – Communication Process – Customer Relationship Marketing – meaning, structure, process – Success Chain in CRM – Target Formulation – Customer Segmentation.

Unit III:

Customer Loyalty - Meaning – building customer loyalty in CRM - marketing campaign, campaign planning and management, business analytic tools.

Unit IV:

Implementing CRM - Pre implementation, kick off meeting, requirements gathering, detailed proposal generation, development, training, roll out, ongoing support, system, follow up – Relationship marketing reward systems (An Overview).

Unit – V: (# - Unit for Compulsory Question)

Technology for CRM – Components – Creating value for customers – Customization of technology – critical areas – customer care – call centre – Technological solutions – Integration of ERP .



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* *Self Study Portion*

*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C is a Case Study Based Question (Compulsory Question) (

Course Outcomes

CO1	An outline and revision on concepts regarding CRM.	K1
CO2	Students can segment their customers and also maintain long-term relationship with their customers by using success chain formula.	K5
CO3	Students can plan to build loyalty among the customers through best campaigning methods.	K4
CO4	Students can design and implement fair reward system in their business.	K6
CO5	Integrate and implement various technology utilized for the development of CRM.	K4

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1		3	3	3	3	3	3	3	3	3
CO 2			3				3	3		3
CO 3	3	3	3	3	3		3	3	3	3
CO 4		3	3	3		3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3



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Reference Books:

1. John Egan, "Relationship Marketing, Exploring Relational Strategies In Marketing", Prentice Hall.
2. John Anton, "Customer Relationship Management", Prentice Hall.
3. Jagdish N Sheth and Atul Parvatiyar, "Handbook of Relationship Marketing", Response Books,
4. Anderson, "Customer Relationship management", Tata McGraw Hill,
5. David Strutton; Lou E. Pelton; James R. Lumpkin, "Marketing Channels: A Relationship Management Approach", McGraw-Hill Higher Education.

Note: Latest edition of the books to be referred.





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Semester	II
Subject	INTERNSHIP
Maximum Marks	100 Marks
Credits/ Duration	4 Credits / 4 Weeks

Course Outcomes

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1			3			3				3
CO 2			3	3	3					3
CO 3			3	3	3	3				3
CO 4	3		3							3
CO 5	3		3							3



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SEMESTER	III
SUBJECT	BUSINESS MATHEMATICS
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit – I:

Theory of Sets - Set Theory – Definition - Elements and Types of Sets - Operations on Sets- Relations and Functions of Sets.

Unit – II:

Ratio, Proportion and Variations - Permutation and Combinations.

Unit – III:

Binomial Theorem, Exponential and Logarithmic Series - Arithmetic, Geometric and Harmonic Progressions.

Unit – IV: (# - Unit for Compulsory Question)

Differential Calculus - Differentiation – Meaning – Rules - Maxima and Minima of Univariate Functions- Application of Maxima and Minima in Business.

Unit – V: (# - Unit for Compulsory Question)

Simple Interest, Compound Interest and Annuity – Matrices – Meaning and Operations – Matrix inversion – Solutions to Linear Equations.

Note: No Theory Questions to be asked

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30



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Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Reference Books:

1. P.R.Vittal , Business Mathematics, Margham Publications, Chennai
2. D.C. Sancheti and V.K. Kapoor Business Mathematics , Sultan Chand Publishers, New Delhi
3. B.M. Agarwal , Business Mathematics, Kalyani Publishers
4. R.S. Soni , Business Mathematics, Pitambar Publishing House

Course Outcomes: At the end of the Course, the Student will be able to

CO1	<ul style="list-style-type: none">• Restate the set notation, elementary set theory.• explain the connection between set operations and logic.• Classify the different types of functions and properties of injections, surjections, bijections, compositions and inverse functions.• Categorize the different types of relations.	K1, K2, K4
CO2	<ul style="list-style-type: none">• Demonstrate and solve certain real time business problems using ratios, proportion, variations, permutations and combinations.	K3
CO3	<ul style="list-style-type: none">• Explain the different types of series such as Binomial series, exponential series and logarithmic series and illustrate with examples. <p>Distinguish and solve the arithmetic progression, Geometric progression and Harmonic progression.</p>	K3, K4
CO4	<ul style="list-style-type: none">• Point out the derivative of an algebraic, exponential and logarithmic function using the addition rule, product rule, quotient rule and chain rule.• Point out the applications of differentiation to business situations.• Identify the extrema of a function and classify them as minima and maxima	K1, K4
CO5	<ul style="list-style-type: none">• Explain the meaning of simple interest, compound interest and annuity through secondary data.• Restate the matrix and explain the different types of matrices using examples.• Solve the system of linear and equations by matrix method.	K1, K3



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Mapping Course Outcome with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1										
CO 2		3		3						2
CO 3										
CO 4		2		2						
CO5	1		2							





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SEMESTER	III
SUBJECT	FINANCIAL REPORTING [CMA1C]
CORE/ALLIED/ELECTIVE	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: Financial statements (# - Unit for Compulsory Question)

Income statement - Statement of comprehensive income - Balance sheet - Statement of changes in equity - Statement of cash flows - Notes to the financial statements

Unit II: Asset valuation

Fair value standards and measurements - Accounts receivable - Inventory – Investment in marketable securities - Property, plant & equipment - Depreciation Methods - Impairment - Intangible assets - Deferred tax assets - Leasehold assets

Unit III: Valuation of liabilities

Current liabilities - Contingencies - Long term liabilities and bonds payable – Warranties - Off-balance sheet financing - Deferred tax liabilities - Lease liabilities

Unit IV: Equity transactions

Paid-in capital - Retained earnings - Accumulated other comprehensive income - Stock dividends and stock splits - Stock options

Unit V: Revenue recognition (# - Unit for Compulsory Question)

Revenue recognition principles - Percentage-of-completion versus completed-contract method - Matching principle - Comprehensive income - Major differences between US GAAP and IFRS

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	0	4	4	2	15	30



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Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students will be able to understand the line items of financial statements and prepare financial statements according to US GAAP and IFRS.	K2 & K3
CO2	Students will be able to apply the accounting standards in measuring assets	K3
CO3	Students will be able to apply the accounting standards in measuring liabilities	K3
CO4	Students will be able to develop conceptual understanding on equity transactions	K3 & K6
CO5	Students will be able to develop conceptual understanding on revenue recognition principles	K3 & K6

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3		3					3		3
CO2	3							3		3
CO3	3		3					3		3
CO4	3		3	3				3		
CO5	3		3	3				3		3



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Essential reading:

Wiley CMAexcel Learning System, Part 1: Financial Reporting, Planning, Performance & Control

Reference Books

1. Bruce Mackenzie & Others, IFRS 2012: Interpretation and Application of International Financial Reporting Standards, Wiley
2. Loftus, Financial Reporting, Wiley
3. Kieso, Donald E., Weygandt, Jerry J., and Warfield, Terry D., Intermediate Accounting, 16th edition, Wiley & Sons, Hoboken, NJ, 2011.
4. Nikolai, Loren A., Bazley John D., and Jones, Jefferson P., Intermediate Accounting, 11th edition, South-Western Cengage Learning, Mason, OH, 2010.
5. Hoyle, Joe B., Schaefer Thomas F., and Douppnik Timothy S., Advanced Accounting, 11th edition, McGraw Hill, New York, NY, 2013.



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Semester	III
Subject	STRATEGIC FINANCIAL MANAGEMENT I [CMA 2A]
Core/Allied/Elective	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I: Financial Statement Analysis (# - Unit for Compulsory Question)

Common size financial statements - Common base year financial statements - Financial Ratios (liquidity, leverage, activity, profitability, market) - Profitability analysis (income measurement analysis, revenue analysis, cost of sales analysis, expense analysis, variation analysis) - Impact of foreign operations - Effects of changing prices and inflation - Impact of changes in accounting treatment - Accounting and economic concepts of value and income - Earnings quality

Unit II: Working capital management

Working capital terminology - Cash management - Marketable securities management - Accounts receivable management - Inventory management - Types of short-term credit - Short-term credit management

Unit III: Financial management (# - Unit for Compulsory Question)

Calculating return - Types of risk - Relationship between risk and return - Term structure of interest rates - Types of financial instruments - Cost of capital - Valuation of financial instruments

Unit IV: Raising capital

Financial markets and regulation - Market efficiency - Financial institutions - Initial and secondary public offerings - Dividend policy and share repurchases - Lease financing

Unit V: Corporate restructuring and International Finance

Mergers and acquisitions - Bankruptcy - Other forms of restructuring - Fixed, flexible, and floating exchange rates - Managing transaction exposure - Financing international trade - Tax implications of transfer pricing

** Self Study Portion*

End Semester	Theory	Practical	Total	To Answer	Marks Per	Total
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Questions Pattern		Problems	Questions	Questions	Questions	Marks
Section A	6	6	12	10	2	20
Section B	4	3	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students will be able to understand a Common size financial statement and recall and relate the financial ratios	K1& K2
CO2	Students will be able to identify the relationship between risk and return and utilize the knowledge of long term financial management.	K2
CO3	Students will be able to examine financial markets and regulations and analyse working capital management	K4
CO4	Students will be able to explain mergers and acquisitions, bankruptcy, and corporate restructuring	K2

Mapping of Course Outcomes to Program Specific Outcomes:

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3							3		
CO2	3		3	3				3		3
CO3	3		3					3		3
CO4	3		3			3		3		3



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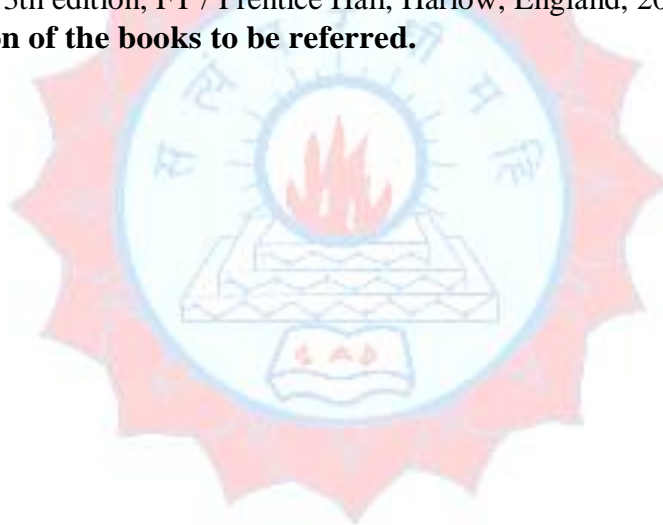
Essential reading:

Wiley CMAexcel Learning System, Part 2: Strategic Financial Management

Reference Books:

1. Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon, 2012 Interpretation and Application of International Financial Reporting Standards, John Wiley & Sons, Hoboken, NJ, 2017.
2. Gibson, Charles H., Financial Reporting & Analysis, 13th edition, South-Western Cengage Learning, Mason, OH, 2013.
3. Subramanyam, K.R., and Wild, John L., Financial Statement Analysis, 11th edition, McGraw Hill, New York, NY, 2009.
4. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, Principles of Corporate Finance, 12th edition, McGraw Hill, New York, NY, 2011.
5. Van Horn, James, C., and Wachowicz, John M. Jr., Fundamentals of Financial Management, 13th edition, FT / Prentice Hall, Harlow, England, 2009.

Note: Latest edition of the books to be referred.





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Semester	III
Subject	BUSINESS LAWS
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100Marks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit I: (# - Unit for Compulsory Question)

The Indian Contract Act, 1872 - Introduction - Essential elements of a valid contract - classification of contract - Offer and Acceptance – meaning - Rules relating to valid offer and acceptance - communication of offer and acceptance - Revocation of offer and acceptance - Consideration - definition - essential elements - types of consideration - “No consideration No contract”.

Unit II: (# - Unit for Compulsory Question)

Capacity of Parties- Competency to contract – minor - persons of unsound mind - persons disqualified by other laws- Consent - definition of consent and free consent – coercion - undue influence. **Fraud; misrepresentation - mistake - Void and Voidable Agreements* – definitions - distinction between void and illegal agreement - wagering agreement.

Unit III:

Performance of contract – Joint Performance – Rights and Liability of Joint Promisor & Promisee - Impossibility of Performance - Discharge of contract – Breach of Contract - Remedies for Breach of contract – Damages - Contingent Contracts - Quasi contracts.

Unit IV:

Contract of Agency – Creation – classification of Agents – Principal Agent relationships – Delegation of authority – Personal liability of agent – Termination of agency

Information Technology Act 2008 – Scope, Objectives, Electronic Contracting, electronic records and digital signatures, cyber offences.

Unit V:

The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and a agreement to sell - essential elements of contract of sale - **sale distinguished from hire*



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purchase and instalment sale - Conditions and Warranties - distinction between condition and warranty - implied conditions and warranties- **Doctrine** of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can able to identify essential elements required for a valid contract.	K3
CO2	Students can able to discuss about the capacity of parties to entering a contract.	K2
CO3	Students can able to explain the various modes involved in discharging of contract.	K2
CO4	Students can able to explain the relationship between principal and agent relating to agency contract, use information technology for entering into a contract.	K2& K3
CO5	Students can able to differentiate the sale from the hire purchase & instalment sale, identify and explain condition and warranty relating to sale of goods.	K4



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Mapping of Course Outcomes to Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1						3		3		3
CO2		3		3		3				3
CO3				3		3				3
CO4		3	3	3	3	3	3		3	3
CO5	3	3				3				3

Reference Books:

1. N.D.KAPOOR, Elements of mercantile law, Sultan Chand & co
2. DR.M.R.Sreenivasan, Business Law 2nd Ed Margham Publication, Chennai
3. R.S.N.Pillai and Bhagavathi, 2004, Business Law, 3rd Ed., S.Chand & Co., New Delhi
4. P.C.Tulsian Business Laws, 2nd ed, Tata Mcgraw Hill, New Delhi
5. N.D.KAPOOR, Business Laws, Sulthan Chand & co



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Semester	III
Subject	E – ACCOUNTING
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit – 1

Company creation, modification and other entries – Journal entries & Ledger creation and its modifications – Group creation.

Unit – II

Preparation of voucher – Payment Receipts, journal, Purchase, Sales, Contra, Return inwards and Return Outwards.

Unit – III (# Unit for compulsory)

Preparation of trading account, Profit & Loss account, Income & Expenditure account, Receipts and Payments account and Balance Sheet.

Unit – IV

Preparation of Bank Reconciliation Statement – Stock Management – Stock group creation, Stock category, Godown management, Units creation, Stock ledger creation and maintenance

Unit – V

Price Level Changes at Point Of Sale (POS) –Necessary activation, Journal entries, Bill design/ Preparation/ Generation.

Payroll – Basic concepts, Employee creation, Group creation, Attendance, Voucher type creation, Payroll entries - Tax Deducted at Sources (TDS)

This course contains both employability and skill development.

Practical Internal Marks	40	Practical ESE Marks	60
CIA – Test Marks	30	2 Problems	30 marks each
Record	10	1 problem is compulsory	

Reference Books

1. Learn Tally ERP 9 by SoumyaRanjanBehera



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2. Tally ERP 9 by Ashok K Nadhani
3. Financial Accounting by Hanif& Mukherjee

Course Outcomes

CO1	Students can outline the latest management techniques which helps them to select and apply best technique to manage their business effectively and efficiently.	K1
CO2	Students can able to make journals in proper heads & ledgers in proper group. They also can create and alter group as per organizations requirements.	K6
CO3	Students can able to make vouchers and prepare financial statements of an organization by using accounting software.	K6
CO4	Students can reconcile bank statement with cash book and rectify the errors if any.	K6
CO5	Students can able to prepare stock report using accounting software.	K6
CO6	Students can able to calculate professional tax as per slab deductions and payment procedures.	K6
CO7	Students can able to create employee database.	K6
CO8	Students can able to design bill at the time of sale.	K6

Mapping of Course Outcomes to Program Specific Outcomes:

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3				3		3
CO 2	3	3	3	3				3		3
CO 3	3	3	3	3		3		3		3
CO 4	3	3	3	3				3		3
CO 5	3	3	3	3				3		3
CO 6	3	3	3	3				3		3
CO 7	3	3	3	3				3		3
CO 8	3	3	3	3				3		3



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Semester	III
Subject	GREEN BUSINESS
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100Marks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit 1

Introduction to Green business: Meaning - Profit and purpose - Eco-efficiency for business and the environment - environmental audit of the business.

Unit 2. (# - Unit for Compulsory Question)

Sustainability Approaches and indicators of Sustainability-Sustainable Ecosystem Management for Green Business - negative impact of businesses on ecology and environment-health and safety issues.

Unit 3.

CSR and Compliance for Business CSR & Environmental Reporting -Government Regulation and Public Policy for Sustainability- Governments incentives to industries to use greener technologies and products

Unit 4.

Green Financing and Investment Green Management -**Green Products Management* —tools and methods that organizations can use to design and implement environmentally sustainable products & services.

Unit 5. (# - Unit for Compulsory Question)

Green business strategies Green marketing mix - Importance, Objectives –challenges and opportunities- **green building strategies* – Leadership in Energy and Environment Design (LEED)- Lifecycle Analysis (LCA) - Green Hat Thinking strategy – Ecomagination –Green consumerism and movement.



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** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students will be able to discuss the concept of green business, and also able to justify the importance of Environment audit of the business.	K2
CO2	Students will be able to apply sustainability approach in the business environment and also able to evaluate the negative impact of business on ecology and environment-health and safety issues.	K3
CO3	Students will be able to apply CSR compliance for business	K3
CO4	Students will be able to use the eco friendly method effectively to design environmentally sustainable products & services.	K3&K4
CO5	Students will be able to plan and execute the green business strategies effectively and also to evaluate the challenges and opportunities of green business.	K6

Mapping of Course Outcomes to Program Specific Outcomes:

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	2								2	2
CO 2	3	3	3	3			3	3		
CO 3	3	3	3	3				3	3	3
CO 4	3	3		3		3	3		3	3
CO 5	3	3		3		3	3	3	3	3



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Reference Books:

1. Suresh K, Green Business: An Introduction, ICFAI Publication, 2000
2. Ottman Jacquelyn A., The New Rules of Green Marketing: Strategies, Tools, and Inspiration for Sustainable Branding, Berrett-Koehler Publishers, Inc., 2011





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Semester	III
Subject	INTERNSHIP
Maximum Marks	100 Marks
Credits/ Duration	2 Credits / 2 Weeks

Course Outcomes

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1			3			3				3
CO 2			3	3	3					3
CO 3			3	3	3	3				3
CO 4	3		3							3
CO 5	3		3							3



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Semester	IV
Subject	BUSINESS STATISTICS & OPERATIONS RESEARCH
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 90Hours
Exam Duration	3 Hours

Unit I

Correlation – Meaning - Types – Karl Pearson’s co-efficient of Correlation – Rank Correlation – Concurrent Deviation - Regression analysis (Simple Problems).

Unit II

Testing of Hypothesis – Large Samples Test – test for specified mean, equality of means, test for specified proportion and equality of proportions – Small samples – t – test for specified mean, equality of means, paired t-test.

Unit III (# - Unit for Compulsory Question)

Test for equality of Variances – F Test, Chi-square test – Test of attributes, Test for Goodness of Fit – Analysis of Variances – One Way, Two Way Classification.

Unit IV

Introduction to Operations Research (OR)- Meaning & scope - **characteristics* – models in OR – Linear Programming Problem – formulation – graphical method - Simplex method (Simple Problems).

Unit V (# - Unit for Compulsory Question)

Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel’s Approximation method – MODI Method - Assignment models- Balanced and Unbalanced – Maximization and Minimization – Hungarian Method.



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** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	6	12	10	2	20
Section B	1	6	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	0	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes: At the end of the Course, the Student will be able to

CO1	<ul style="list-style-type: none"> Identify the strength and direction of a linear relationship between two variables by using correlation and regression analysis Solve real time problems based on primary and secondary data. 	K1, K3
CO2	<ul style="list-style-type: none"> Explain the meaning of the terms namely hypothesis, Null & Alternative hypothesis, Type I and Type II error, one tail test, two tail test, level of significance, Number of degrees of freedom, accept region, reject region, small sample, large sample, non-parametric test. Summarize the logic and framework of the inference of hypothesis testing. Solve problems on large sample test for a specified mean, test for equality of two means, test for a single proportion and test for equality of two proportions. 	K2, K3
CO3	<ul style="list-style-type: none"> Demonstrate the various types of small samples tests viz. t test, F test, Chi square test and analysis of variance with given illustrations. 	K2, K3
CO4	<ul style="list-style-type: none"> Identify and explain the mathematical background of LPP to develop operational research models from the verbal description to the real system. Explain basic concepts of optimization, modelling and linear modeling. Distinguish the feasible solution, optimal solution and basic feasible solution. Formulate a given simplified description of a suitable real-world problem as a linear programming model in general, standard and canonical forms. Solve a two-dimensional linear programming problem graphically. Explain the theory of Simplex Algorithm and approach. 	K1,K2,K3,K4



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	<ul style="list-style-type: none"> Use the Simplex method to solve linear programming models for 2 decision variables and 3 decision variables. 	
CO5	<ul style="list-style-type: none"> Identify the special features of the transportation balanced and unbalanced problems for minimization and maximization cases. Demonstrating the optimal solution by Modified Distribution (MODI) Method. Point out the importance of degeneracy situations in transportation model. Restate the Assignment mathematical model. Explain the theory of assignment problem and Uses Hungarian method for solving assignment problem. Distinguish between a transportation and an assignment problem with suitable examples. 	K1,K2,K3,K4

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	1	3		2					3	1
CO 2	1	3		2		1			3	1
CO 3	1	3		2					3	2
CO 4	1	3		3					1	3
CO5	1	3		2					1	3

Reference Books

1. P.R.Vittal, Business Mathematics & Statistics, Margham Publications
2. S.C.Gupta and V.K.Kapoor, Business Statistics, S.Chand & Co.
3. Hamdy A Taha, Operation Reasearch – An introduction Prentice Hall of India – New Delhi
4. P.K.Gupta & Man Mohan, Problems in Operations Reasearch – Sultan Chand & Sons – New Delhi



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5. S P Gupta, Statistical Methods, Sultan Chand Publishers.

Note: Latest edition of the books to be referred.





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Semester	IV
Subject	STRATEGIC FINANCIAL MANAGEMENT II [CMA 2B]
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100Marks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit – I: Decision Analysis (# - Unit for Compulsory Question)

Cost/volume/profit analysis - Breakeven analysis - Profit performance and alternative operating levels - Analysis of multiple products - Sunk costs, opportunity costs and other related concepts - Marginal costs and marginal revenue- Special orders and pricing - Make versus buy - Sell or process further- Add or drop a segment - Capacity considerations

Unit – II: Pricing

Pricing methodologies - Target costing - Elasticity of demand - Product life cycle considerations - Market structure considerations

Unit – III: Enterprise risk management

Types of risk - Risk identification and assessment - Risk mitigation strategies - Managing risk

Unit – IV: Investment Decisions

Capital budgeting process - Stages of capital budgeting - Incremental cash flows - Income tax considerations - Discounted cash flow analysis (net present value, internal rate of return, comparison of NPV and IRR) - Payback and discounted payback - Risk analysis in capital investment

Unit – V: Professional Ethics (# - Unit for Compulsory Question)

Ethical considerations for management accounting and financial management professionals (IMA's "Statement of Ethical Professional Practice", fraud triangle, evaluation and resolution of ethical issues) - Ethical considerations for the organization (IMA's Statement on Management Accounting, "Values and Ethics: From Inception to Practice", U.S. Foreign Corrupt Practices Act, corporate responsibility for ethical conduct)

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Self Study Portion



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End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	10	2	12	10	2	20
Section B	4	3	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	0	4	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students will be able to define marginal, sunk and opportunity costs and recall cost volume profit analysis.	K1
CO2	Students will be able to demonstrate understanding of pricing methodologies	K3
CO3	Students will be able to demonstrate understanding of enterprise risk management	K3
CO4	Students will be able to identify a system of investment decision and develop stages of capital budgeting	K2
CO5	Students will be able to understand the importance of ethics for management accounting and financial management professionals	K2

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3							3		3
CO2	3					3		3		3
CO3	3	3	3			3		3		3
CO4	3	3	3					3		3
CO5	3			3				3		3

Essential reading:



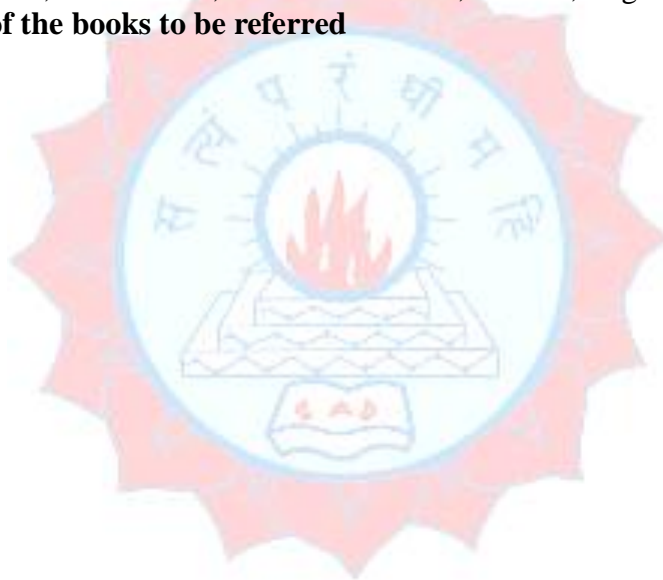
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Wiley CMAexcel Learning System, Part 2: Strategic Financial Management

Reference Books:

1. Mackenzie, Bruce, Coetsee, Danie, Njikizana, Tapiwa, Chamboko, Raymond, Colyvas, Blaise, and Hanekom, Brandon, 2012 Interpretation and Application of International Financial Reporting Standards, John Wiley & Sons, Hoboken, NJ, 2017.
2. Gibson, Charles H., Financial Reporting & Analysis, 13th edition, South-Western Cengage Learning, Mason, OH, 2013.
3. Subramanyam, K.R., and Wild, John L., Financial Statement Analysis, 11th edition, McGraw Hill, New York, NY, 2009.
4. Brealey, Richard, A., Myers, Stewart C., and Allen, Franklin, Principles of Corporate Finance, 12th edition, McGraw Hill, New York, NY, 2011.
5. Van Horn, James, C., and Wachowicz, John M. Jr., Fundamentals of Financial Management, 13th edition, FT / Prentice Hall, Harlow, England, 2009.

Note: Latest edition of the books to be referred





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Semester	IV
Subject	HUMAN RESOURCE MANAGEMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100 Marks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit I

Human Resource Management - **Nature and Scope of the HRM-* Managerial and Operating Functions - Difference between Personal management and HRM - **Emerging Horizons in Human Resource Management;* Human Resource Information System.

Unit II

Acquisition of Human Resource – Human Resource Planning - Quantitative and Qualitative dimensions - job analysis – job description and job specification – Job Evaluation **Recruitment** – Concept and sources; selection – Concept and process - test and interview – placement - induction.

Unit III (# - Unit for Compulsory Question)

Training and development - concept and importance - identifying training and development needs - designing training programmes - role specific and competency based training - evaluating training effectiveness - career development.

Unit IV

Performance appraisal system - **nature and objectives* - techniques of performance appraisal - potential appraisal -360degree appraisal - transfers and promotions. **Compensation** – concept - policies and administration - methods of wage payments and incentive plans - Fixed Pay and Variable Pay - fringe benefits- Pension Schemes- Competitive rate of Scales – ESOP.

Unit V (# - Unit for Compulsory Question)

Maintenance - employee health and safety - employee welfare - social security - **grievance handling and redressal*– worker’s participation in management – collective bargaining.



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* Self Study Portion

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students can able to analyze the role of human resources in supporting organizational strategy.	K4
CO2	Students can able to design best recruitment and selection policy to achieve the organizational goal.	K6
CO3	Students can able to evaluate the performance of human resources in the context of organizational strategy.	K5
CO4	Students can able to articulate method for human resources to participate in organizational planning and implementation.	K6
CO5	Students can able to evaluate the various training and development programme followed by the corporate and also able to select the best program / design a new program for their business.	K5 / K6
CO6	Students can able to create a system that comply with the provisions of union and state employment laws for the management of labour relations.	K6
CO7	Students can apply their innovative skills towards the key functional areas of human resources.	K3



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Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3		3		3		3			3
CO 2	3	3	3	3	3	3	3			3
CO 3	3	3	3	3	3	3	3		3	3
CO 4	3	3	3	3	3	3	3		3	3
CO 5	3	3	3	3	3	3	3		3	3
CO 6		3		3	3		3			3
CO 7	3	3	3	3	3		3			3

Reference Books

1. V.S.P.Rao – Human Resource Management, Excel Books
2. Ashwathappa - Human Resource Management, TATA McGraw Hill Publications
3. C B Gupta - Human Resource Management, Sultan Chand Publishers
4. L.M.Prasad - Human Resource Management, Sultan Chand Publishers
5. P C Tripathi - Human Resource Management, Jain Book Publications



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Semester	IV
Subject	COMPANY LAW
Core/Allied/Elective	CORE
Maximum Marks	CIA – 40 Marks ESE – 100 Marks
Credits / Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit – I: (# - Unit for Compulsory Question)

Introduction- Definition of Company – Characteristics – Types of Company – One Person Company (OPC) – Dormant Company – Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures – * ***Documents/E-forms to be filed with Registrar for registration of Companies***– Certificate of Incorporation – Certificate of Commencement of Business – Preliminary Contracts.

Unit – II:

Incorporation Documents - Memorandum of Association – Articles of Association – Contents – Alterations – Promoters – Preliminary or Pre-incorporation contracts.

Prospectus – Contents – Mis-statement in prospectus and their consequences – Statement in lieu of prospectus – Abridged Prospectus – Shelf Prospectus – Red herring Prospectus - Issue of Securities by the companies (An Overview)

Unit – III:

Share Capital – Issue Procedures – Rights Issue – Private Placement – Bonus Shares - alteration of share capital – Transfer of shares - ****Dematerialization of shares*** - transmission of shares – Registration of Charge

Unit – IV:

Members and shareholders – Mode of acquiring membership – Rights and privileges of Members, Register of Members- Voting Rights.

Company Meetings - Annual General Meeting – Extraordinary General Meeting – Class Meeting – Special and Ordinary business - convening and conduct of meetings.

Corporate Social Responsibility – related provisions.

Unit – V: (# - Unit for Compulsory Question)

Administration - Key Managerial Personnel – Women Directors – Independent Directors – Roles and Responsibilities.

Winding up of companies – ****Types of winding up*** – Appointment, duties and remuneration of liquidators – Shareholder's Democracy – special provisions with regard to small shareholders – Board of Company Law Administration - National company Law Tribunal and appellate Tribunal.



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** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can able to list out the various documents required for the commencement of the business.	K3
CO2	Students can able to design the essential documents – MOA, AOA, Prospectus as per the provisions of Companies Act, 2013.	K6
CO3	Students can able to discuss legal provisions relating to raising up of capital, membership and meetings of a company.	K3
CO4	Students can able to explain various modes of winding up and also the significance of company law tribunals towards winding up.	K2

Mapping of Course Outcomes to Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	2	2	2	2		3	3	3		3
CO2	3	3	2	3		2		3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	2	3		3		3	2	3



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Reference Books:

1. N.D.Kapoor – Company Law, Sultan Chand Publishers
2. P.P.S.Gogna – A Text Book of Company Law, S. Chand & Co.
3. A.K.Majumdar and G.K.Kapoor Company Law & Practice, Taxman Publications
4. Dr. M R Sreenivasan, Company Law, Margham Publications, Chennai
5. R S N Pillai & Bagavathi, Company Law, S.Chand & Co.





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Semester	IV
Subject	FINANCIAL SERVICES
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit I

Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – **Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.*

Unit II (# - Unit for Compulsory Question)

Credit rating – features and advantages – major issues – **credit rating agencies* – regulatory framework – major factors in credit rating – equity rating – **Commercial Bill Financing** - meaning of commercial bills – features and advantages of commercial bill financing – precautions by a banker – steps in discounting and purchasing of bill. **Consumer finance** - meaning – types – pricing of consumer finance – marketing of consumer finance – consumer credit scoring.

Unit III (# - Unit for Compulsory Question)

Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfeiting (An Overview) **Leasing** - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor –advantages – limitations – Sale and Lease back – concepts – tax implications.

Unit IV

Merchant banking - definition – functions – code of conduct – regulatory framework. **Mutual funds** - definition – products and schemes - working mechanism of mutual funds – regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).

Unit V

Securitisation - definition – pass through certificates – features – need – mechanism – purposes – asset characteristics – application – benefits – economic functions – limitations –



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Securitization as a risk management tool. **Book – building** - concept – characteristics – process – allocation procedure .

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can able to apply the knowledge of financial services in day to day's life.	K3
CO2	Students can able to analyze and investigate the contemporary issues pertaining to debit and credit cards usage.	K5
CO3	Students can able to locate various types of consumer finances and also know how to use it effectively.	K3
CO4	Students can able to use effectively the factoring concept in the business.	K3
CO5	Students can able to compare and contrast the various schemes of mutual funds.	K5
CO6	Students can able to plan for better portfolio management.	K6

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1		3	3	3		3				3
CO 2		3		3						3
CO 3	3	3				3	3			3
CO 4	2	2				2	3			3
CO 5		3		2	2					
CO 6	2	3		3		3				



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Reference Books:

1. GURUSAMY.S Financial services, Tata McGraw Hill
2. GURUSAMY.S Merchant Banking and Financial Services, Tata McGraw Hill
3. Khan M Y Financial Services, Tata McGraw Hill
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company
5. B. Santhanam, Financial Services, Margham Publications, Chennai

Note: Latest edition of the books to be referred.





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Semester	IV
Subject	INDIRECT TAXATION
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 75Hours
Exam Duration	3 Hours

Unit I

Indirect Taxes – Introduction – Origin of GST – One Nation, One Tax, One Market ideology – Structure and types of GST, GST Council – Composition, functions, powers GST Network, GST Practitioners – Qualifications and Enrollment Procedures.

Registration under GST – procedures and formalities – E-forms – GSTIN – Amendment and Cancellation of Registration.

Unit II

Taxable Event – Supply of goods and Services – Classification of goods and services – Composite and Mixed Supplies – Time of Supply – Levy of GST – Regular and Composition Scheme – Documents and Registers to be maintained by Assessee.

Unit III (# - Unit for Compulsory Question)

Valuation in GST – Transaction Value– Mode of Payment – Reverse Charge Mechanism– Due dates of Filing Return– Types of Returns and Forms. Simple problems in calculation of GST Payable and Set off Input Tax Credit.

Unit IV

Customs Act – objectives – Basic concepts of customs law, Territorial waters, high seas - levy and collection– classification of goods – procedure for assessment & payment of customs duty – types of customs duty – valuation of goods – clearance of goods.

Unit V (# - Unit for Compulsory Question)

Customs Procedures, Import and Export Procedures, Baggage, Exemptions – Simple problems in computation of assessable value and Customs Duty.(FOB, CIF Values, Insurance Charges, Landing Charges etc.)

Note: This course contains both employability and skill development Contents



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**Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	8	4	12	10	2	20
Section B	4	3	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	1	3	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students can able to suggest various documents requires for GST registration.	K4
CO2	Students can able to identify the different types of supply relating to GST.	K4
CO3	Students can able to advice the assessee regarding the essential documents to be maintained by them.	K5
CO4	Students can able to calculate the GST payable and also able to set off input tax credit.	K3
CO5	Students can able to file GST returns.	K6
CO6	Students can able ascertain the duty payable under customs act by understanding the provisions of such act.	K4

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3		3				3	3		3
CO 2	3		3				3	3		3
CO 3	3		2			3	3	3		3
CO 4	3	3	3				3	3		3
CO 5	3	3	3				3	3		3
CO 6	3	3	3				3	3		3

Reference Books



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1. Study Material on GST – The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India.

Note: Latest edition of the books to be referred.





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Semester	IV
Subject	INTERNSHIP
Maximum Marks	100 Marks
Credits/ Duration	4 Credits / 4 Weeks

Course Outcomes

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1			3			3				3
CO 2			3	3	3					3
CO 3			3	3	3	3				3
CO 4	3		3							3
CO 5	3		3							3



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Semester	V
Subject	COST ACCOUNTING
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 90Hours
Exam Duration	3 Hours

Unit I

Introduction to Cost Accounting – Meaning - **Objectives and advantages of cost accounting, Relationship between cost accounting and financial accounting.*

Cost concepts and classifications - Cost centres and Cost Units - Role of a cost accountant in an organization.

Unit II

Elements of cost – Preparation of cost sheets – Tenders and quotations. (Reference to Cost Accounting Standard (CAS)– 1) **Reconciliation of Cost & Financial Accounts.**

Unit III (# - Unit for Compulsory Question)

Materials - Procurement procedures - Store procedures and documentation in respect of receipts and issue of stock, - Material/inventory control- concept and techniques- Techniques of fixing of minimum, maximum and reorder levels, EOQ, ABC classification; Stock taking and perpetual inventory.

Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Weighted Average, Standard, Treatment of Material Losses. (Reference to CAS – 6)

Unit IV

Labour cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes. (Reference to CAS – 7)

Unit V (# - Unit for Compulsory Question)



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Overhead – Classification – allocation, apportionment and absorption of overhead. Under and over- absorption – Machine Hour rate.

** Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	6	6	12	10	2	20
Section B	2	5	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	1	3	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can able to discuss the concepts on costing.	K2
CO2	Students can able to fix the selling price by preparing a cost sheet and also be able to quote the best possible price for the tender.	K6
CO3	Students can able to ascertain different inventory level and also to prepare stock ledger.	K3& K4
CO4	Students can able to apply most feasible labour payment policy in their business.	K3
CO5	Students can able to determine overhead cost for the various departments.	K3& K4

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1		3			3					
CO2		3			3					
CO3		3				3			3	
CO4	3	3				3				
CO5	3	3		3		3			3	



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Reference Books

1. S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers.
2. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications
4. R.S.N.Pillai and V.Bagavathi, Cost Accounting, S.Chand & C
5. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications

Note: Latest edition of the books to be referred.





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Semester	V
Subject	DIRECT TAXATION – I
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100Marks
Credits/ Instruction Hours	4 Credits / 90Hours
Exam Duration	3 Hours

Unit I

Meaning of Income – Important definitions under the Income Tax Act – scope of total income – Residential Status and Incidence of tax of an individual - Incomes Exempt from tax.

Unit II (# - Unit for Compulsory Question)

Income from Salaries – scope of salary income – Allowances, Perquisites and its valuation – Deduction from salary income.

Unit III

Income from House Property – Basis of charges – Self Occupied Property – Deemed to be let-out – Let-out - Computation of Annual value – Deductions from annual Value.

Unit IV (# - Unit for Compulsory Question)

Income from Business or Profession – Basic Principles of arriving at business income – Losses incidental to trade – specific deductions in computing income from business – General deductions – Deemed business profits chargeable to tax – compulsory maintenance of account – Audit of accounts of certain persons – specific provisions for computing incomes on estimated basis under sec44AD,AE,AF(An Overview).

Unit V

Income Tax Authorities – Powers of Assessing Officers, Powers of Central Board of Direct Taxes, Powers of Income Tax Commissioner

**Self Study Portion*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	8	4	12	10	2	20
Section B	3	4	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	2	2	4	2	15	30



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Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can able to determine the Individual's (Person's) residential status and also able to calculate the taxable income for different types of resident	K4
CO2	Students can able to identify the taxable and exempted incomes.	K2
CO3	Students can able to calculate Income from salary, house property, Business & Profession with respective deductions.	K5
CO4	Students can analyze and determine the best possible way of showing self occupied & let out house property.	K4
CO5	Students can able to outline the powers of assessing officer and central board of direct taxes.	K1

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3		3				3	3		
CO 2	3		3				3	3		
CO 3	3	3	3				3	3		
CO 4	3	3	3				3	3		
CO 5	3		3				3	3		

Reference Books

1. Dr.VinodK.Singhania, Students Guide to IncomeTax. Taxmann publications Pvt.Ltd.
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.

Note: Latest edition of the books to be referred.



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Semester	V
Subject	CORPORATE ETHICS & GOVERNANCE
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100Marks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit I

Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21st century – ethics in Indian business – ***Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.**

Unit II (# - Unit for Compulsory Question)

Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – corporate scams and its effects – law as an instrument of ethics.

Unit III

Corporate social responsibility – meaning – promoting – stakeholders' satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – advertisement and information disclosure- ethics at work place and professionalism.

Unit IV

Corporate Governance – meaning, scope – transparency – disclosures share holders' welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – Director's Responsibility Statement.

Unit V (# - Unit for Compulsory Question)

SEBI and corporate governance – Clause 49 A of SEBI listing agreement –Committees under Listing agreement - Governance committees – Audit committees – Shareholders grievances



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committee – Investor protection – shareholders information – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

COURSE OUTCOME

CO1	Students can able to compare the importance of ethical behaviour with role of business ethics	K5
CO2	Students can able to differentiate between Morals & Ethics	K2
CO3	Students can able to summarize recent corporate scandals /scams and the regulatory body reaction	K1
CO4	Students can able to identify the key players in corporate governance and their responsibilities	K4
CO5	Students can able to identify the significance of other drivers in corporate governance such as capital market, SEBI, shareholders, Accountant, Auditors	K4

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1				3						
CO 2				2						
CO 3	2							2		
CO 4	2			3		3				3
CO 5	3	2	2		2			2		3

Reference books



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1. Corporate Governance and business Ethics by All India Management Association – Excell Books
2. William H. Shaw, Business Ethics – Thomson Publications
3. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
4. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company secretaries of India
5. Neville Bain & David Band “winning ways through corporate governance” – Macmillan publishers

Note: Latest edition of the books to be referred.





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Semester	V
Subject	ENTREPRENEURIAL DEVELOPMENT
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I

Concept of entrepreneurship – definition – traits – types – **classification of entrepreneurs* – factors influencing entrepreneurship – Entrepreneurs in India.

Unit II

Women entrepreneurs – definition – problems – **Development of women entrepreneurship* – Women Entrepreneurs and Self Help Group (SHG's) – Micro Finance - rural entrepreneurship – problems – relationship between rural and urban markets. Strategic Approaches: Niche strategy – Networking – Geographic Concentration.

Unit III (# - Unit for Compulsory Question)

Search for business idea – Project Proposal - sources of project identification – formalities of setting up a Unit – project selection – project evaluation - project formulation – feasibility analysis – projects report – types.

Unit IV

Institutional finance to entrepreneurs – **commercial banks*, Development banks and autonomous organizations – IDBI – IFCI – IIBI – SIDBI – LIC – SIC.

Unit V (# - Unit for Compulsory Question)

Entrepreneurial development programme – Role and Relevance – role government and Non Governmental Organisations (NGO) – SIPCOT, DIC, SIDC, MSME – TCO –SIDO

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30



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Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students can able to Discuss and explain the concept of entrepreneurship and its classification.	K1 /K2
CO2	Students can able to Identify and understand the problems faced by women entrepreneurs. Suggest various remedial measures through micro financing.	K2/ K3
CO3	Students can able to prepare a business plan.	K6
CO4&5	Students can able to Compare and utilize the services rendered by various institutions like IDBI, IFCI, IIBI, SIPCOT etc.	K4/ K5

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1									3	
CO2		3				3			3	
CO3	3	3		3	3	3	3		3	3
CO4&5			3					3		3

Reference Books

1. C.B.GUPTA and S.P.SRINIVASAN, Entrepreneurial Development, Sultan Chand Publishers
2. S.S.KHANKA, Entrepreneurial Development, S. Chand & Co.
3. Ramachandran K, Entrepreneurial Development, TATA Mc Graw Hill Publishers



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4. Jayashree Suresh, Entrepreneurial Development , Margham Publications, Chennai
5. Chalam KS, Women Entrepreneurs and Socio Economic Development, Serials Publications

Note: Latest edition of the books to be referred.





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Semester	V
Subject	RESEARCH METHODOLOGY
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit I

Introduction to research methodology – meaning and purpose – **Types of Research* ;
Research design – steps in selection & formulation of a research problem – steps in research.

Unit II (# - Unit for Compulsory Question)

Hypothesis – Types – concept and procedures of testing of Hypothesis – **sampling techniques* – sampling error and sample size.

Unit III

Measurement & scaling techniques – Data – Meaning – Information & Data - Data collection – methods – testing validity and reliability.

Unit IV (# - Unit for Compulsory)

**Processing of data – Editing, coding, classification & tabulation*, analysis of data – outline of statistical analysis – elements of processing through computers (Application of SPSS – Theoretical concepts).

Unit V

Interpretation and Report Writing – meaning & precautions in interpretation, types of reports – style & conventions in reporting – steps in drafting of report.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: 1. Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)



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2. Case Study question be based on Structuring of questionnaire / Drafting of model Reports.

Course Outcome

CO1	Students can able to apply the knowledge of research in various/different fields.	K3
CO2	Students can able to formulate hypothesis for the identified research problem and select the most appropriate sampling technique.	K3 & K4
CO3	Students can able to adopt different styles for research data collection.	K3
CO4	Students can able to use the appropriate statistical tool for analyzing the data.	K3 & K4
CO5	Students can able to draft a research report based on the outcome of the research.	K6

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3	3	3	2	3	3	3	3	3
CO2	2	3	3	3	2	3	2	2	3	3
CO3	2	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3	2	3	3
CO5	3	3	3	3	2	3	3	2	3	3

Reference Books

1. Dr.M.Ranganatham, Business Research Methods, Himalayas Publishing
2. William C Emory, Business Research Methods, R.D. Irwin Incorp.
3. Robert G Murdick, Business Research – Concepts & Practice, International text book company
4. Kothari C.R., Research Methodology, Vikas Publishing Ltd
5. Ravilochanan, Research Methodology, Margham Publications.

Note: Latest edition of the books to be referred.



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Semester	V
Subject	STRATEGIC PLANNING & MANAGEMENT
Core / Allied / Elective	ELECTIVE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit- I

Introduction - Strategy – Strategic Management Process – Developing a Strategic Vision – Mission- Setting Objectives– Strategies and Tactics – ***Importance of Corporate Strategy** – the 7-S Framework- Corporate Governance – Board of Directors: Role and Functions – Board Functioning – Top Management: Role and Skills

Unit-II (# - Unit for Compulsory Question)

Corporate Policy and Planning in India - Importance – Characteristics – Objectives - Policy Formulation and Development – Types of Business Policies - Implementation of Policies. Society and Business: Social Responsibility of Business – Corporate Governance and Ethical Responsibility

Unit-III

Strategy Formulation and Analysis - Strategy Formulation – Strategic Factors Analysis Summary Matrix (SFAS) Portfolio Analysis – Business Strategy- TOWS Matrix– Corporate Strategy – Functional Strategy – Strategic Choice – Generic, Competitive Strategies

Unit-IV

Strategy Implementation - Strategy Implementation - ***Corporate Culture** – Matching Organisation Structure to Strategy – Mergers and Acquisitions and Diversifications - Du Pont's Control Model – Balanced Score Card – Michael Porter's Framework for Strategic Management.

Unit- V (# - Unit for Compulsory Question)

Strategic Evaluation and control- Establishing strategic controls - Measuring performance – appropriate measures- Role of the strategist – using qualitative and quantitative benchmarking to evaluate performance - strategic information systems – problems in measuring performance – Strategic surveillance -***strategic audit**

End Semester	Total	To Answer	Marks Per	Total
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Questions Pattern	Questions	Questions	Questions	Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

**Self Study Portion*

Course Outcomes

CO1	Student can able to understand the strategic decisions that organisations make and have an ability to engage in strategic planning.	K2
CO2	Student can able to explain the importance of implementation of corporate policy	K2 & K3
CO3	Student can able to analyze and evaluate critically real life company situations and develop creative solutions, using a strategic management perspective.	K5
CO4	Student can able to integrate and apply knowledge gained in basic courses to the formulation and implementation of strategy from holistic and multi-functional perspectives.	K2 & K3
CO5	Student can able to evaluate the strategic performance with the target or bench marking performance.	K5

\Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1	3	3			3	3			3	
CO2	3	3		3	3	3				
CO3	3			3				3	3	
CO4	3				3	3		3		3
CO5	3			3		3		3		3

Reference books

1. Dess, G., Lumpkin, G.T. and Eisner, A., Strategic Management, Tata McGraw Hill
2. Hill, C.W.L. and Jones, G.R., Strategic Management: An Integrated Approach



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3. Hitt, Ireland, Hoskisson and Manikutty, Strategic Management
4. Kazmi, A., Strategic Management and Business Policy, Tata McGraw Hill
5. Pearce II, J., Robinson, R.B. and Mittal, A., Strategic Management: Formulation, Implementation and Control, McGraw Hill

Note: Latest edition of the books to be referred.





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Semester	V
Subject	LOGISTICS & SUPPLY CHAIN MANAGEMENT
Core / Allied / Elective	ELECTIVE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 60Hours
Exam Duration	3 Hours

Unit I

Concepts of Logistics – Evolution – **Nature and Importance* – Components of Logistics Management – Competitive advantages of Logistics – **Functions of logistics management* – Principles – Logistics Network – Integrated Logistics system. Supply chain management – Nature and Concepts – Value chain – Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – supply chain relationships – Customer services - Issues and challenges for developing countries in Logistics and Supply Chain Management.

Unit II (# - Unit for Compulsory Question)

Elements of Logistics and Supply chain management – Inventory carrying – Warehousing – Material handling – order processing – **Transportation – Demand Forecasting* – Impact of Forecasts on Logistics and Supply chain management – Performance measurements.

Unit III

Transportation – Position of Transportation in Logistics and Supply chain management – **Road, Rail, Ocean, Air, Transport multimodel transport* –Components of a logistic system – Ocean transport – ships – types – measurement of capacity of ships – shipping information.

Unit IV

Containerization – CFS – ICDS – Selection of transportation mode – Transportation Network and Decision – Insurance Aspects of logistics.

Logistical Information System (LIS) – Operations – Integrated IT solution for Logistics and Supply chain management – Emerging technologies in Logistics and Supply Chain management.

Unit V (# - Unit for Compulsory Question)

Export Procedures – Exporting General Merchandise – Documents for exporting - Containerized cargo for export through Inland container Depots – Infrastructure development – Comparative evaluation of transport system – Decision Criteria



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** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can analyze and improve supply chain process in their business	K4
CO2	Students can critically examine the role of logistics as it relevance to transportation and warehouse.	K5
CO3	Students can able to apply knowledge to evaluate and manage supply chain.	K5
CO4	Students can identify and analyze the competitive advantage of logistic management.	K2 & K4
CO5	Students can able to align the management of supply chain with corporate goal and strategy.	K3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3	3						3
CO 2	3	3	3	3						3
CO 3	3	3	3							3
CO 4	3	3	3							3
CO 5	3	3	3							3

Reference Books

1. Krishnaveni Muthjiah, 'Logistics Management and Seaborne Trade' Himalaya Publishing House.



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2. D.K.Aarwal, 'Textbook of Logistics and Supply chain management', Macmillan India Ltd.
3. Martin Christopher, 'Logistics and Supply chain management' Pearson Education
4. Ronald H. Ballou, 'Business Logistics and Supply Chain management' Pearson Education
5. Coyle, Managing Supply Chain Management – A Logistics Approach, CINGAGE Learning

Note: Latest edition of the books to be referred.





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Semester	V
Subject	INTERNSHIP
Maximum Marks	100 Marks
Credits/ Duration	2 Credits / 2 Weeks

Course Outcomes

CO1	Students can explore career alternatives prior to graduation
CO2	Students can assess interest & ability in their field of study
CO3	Students can able to develop work habits and attitudes necessary for job success
CO4	Students can acquire employment contacts which leads directly to a full time job post graduation from college.
CO5	Students can able to apply their theoretical knowledge in practical.

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1			3			3				3
CO 2			3	3	3					3
CO 3			3	3	3	3				3
CO 4	3		3							3
CO 5	3		3							3



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Semester	VI
Subject	PRACTICAL AUDITING
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I

Auditing Concepts - Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, **Relationship of auditing with other disciplines.*

Unit II

Planning and conduct of Audit – Audit Planning – Audit Programme. **Audit Documentation** - Audit Note Book – Audit Working Papers – Audit Files. **Audit evidence** - Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Direct confirmation, Re-computation, Analytical review techniques, Representation by management. (SA 500 -599)

Unit III

Internal Control - Elements of internal control, Review and documentation, Evaluation of internal control system, **internal control questionnaire, Internal control check list*, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit IV (# - Unit for Compulsory Question)

Audit sampling. - Types of sampling, Test checking, Techniques of test checks. **Vouching** - Audit of Payments, Audit of receipts, Audit of Purchases, Audit of Sales, Audit of suppliers' ledger and the debtors' ledger, Audit of impersonal ledger, Audit of assets and liabilities.

Unit V (# - Unit for Compulsory Question)

Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. **Audit Report** – Characteristics – types of opinion – preparation of reports and certificates, disclosures, **Latest Trends in Auditing* – Information System Audit. (SA 700 – 709)

** Self Study Portion*



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End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcomes

CO1	Students can able to prepare audit plan, strategy and program for their audit work.	K3
CO2	Students can able to apply their knowledge towards maintenance of audit note book, audit working paper, Audit file etc.	K3
CO3	Students can able to evaluate the significance of internal control system in audit.	K5
CO4	Students can able to analyze the reliability of audit result when the audit evidence are acquired through sampling technique.	K4
CO5	Students can able to examine the process of maintaining the books of accounts of a company.	K5

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1		3	3	3	3	3	3	3	3	3
CO 2			3	3			3	3		3
CO 3	3	3	3	3	3		3	3	3	3
CO 4		3	3	3		3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3

Reference Books:

1. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi



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2. S.Vengadamani, Practical Auditing, Margham Publications.
3. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company
5. B.L. Tandon, Auditing.

Note: Latest edition of the books to be referred.





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Semester	VI
Subject	DIRECT TAXATION - II
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 90 Hours
Exam Duration	3 Hours

Unit I (# - Unit for Compulsory Question)

Capital Gains – Short term and Long Term gains – Transfer of Capital asset – Certain transactions that do not constitute transfer – Computation of capital gains – exempted capital gains.

Unit II

Income from other sources – General income – Specific income - computation of Income from Other Sources – Deductions in computation of income from other sources.

Unit III

Clubbing of income - Set off and carry forward of losses – Intra and Inter Source Adjustments.

Unit IV (# - Unit for Compulsory Question)

Permissible deductions from Gross Total Income with reference to an individual - Assessment of individual's total income.

Unit V

Tax Deducted at Source– Tax Collected at Source – Types of Returns – Due Dates on Filing Returns – Advance Payment of Tax

** Self Study Portion.*

End Semester Questions Pattern	Theory	Practical Problems	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	8	4	12	10	2	20
Section B	3	4	7	5	7	35
Section C (i)	0	1	1	1	15	15
Section C (ii)	2	2	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)



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Course Outcomes

CO1	Students can able to calculate the short & long term capital gains and income from other sources by considering the relevant deductions.	K3
CO2	Students will be able to compile all 5 heads of income and set off the losses. Also able to club the income of family members as per income tax act 1961	K6
CO3	Students can able to assess the net tax liability to be payable by an assessee (Individual)	K5
CO4	Students can able to demonstrate and follow the assessment procedure while filling returns	K2
CO5	Students can communicate about various types of filing returns & their due dates	K2

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3	3	3				3	3		
CO 2	3	3	3				3	3		
CO 3	3	3	3				3	3		
CO 4	3		3				3	3		
CO 5	3		3				3	3		

Reference Books

1. Dr.VinodK.Singhania, Students Guide to Income Tax. Taxmann publications Pvt.Ltd, NewDelhi
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications.
3. T N Manoharan, Income Tax – Law & Practice, Snow White Publishers.

Note: Latest edition of the books to be referred.



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Semester	VI
Subject	INTERNATIONAL TRADE
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I

International Trade – **Importance of International Trade*, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler's Hechsher –Ohlin.

Unit II (# - Unit for Compulsory Question)

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An Overview).

Unit III

Export Management – **Export Procedure and Documents* – Export Finance – Export Promotion – Export Credit Guarantee Corporation (ECGC).

Unit IV

International Economic Organizations and its Functions -IMF, IDA, IFC, IBRD, ADB, JICA

Unit V (# - Unit for Compulsory Question)

WTO and Trade Liberalization – Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS – Indian Patent Law.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)



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Course Outcomes

CO1	Students can able to Compare and contrast various International Trade related theories.	K4
CO2	Students can able to Understanding the concepts of BOT& BOP in order to correct the disequilibrium caused when formulating the fixed and floating exchange rates.	K2
CO3	Students can able to Prepare and compute necessary export documentation and its procedures.	K6
CO4	Students can able to Discussing the different IEO and its functions.	K2
CO5	Students can able to Evaluate critically the position of WTO, TRIPS and TRIMS in the functioning of Indian Patent Laws.	K5

Mapping of Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1										3
CO2		3		3		3				
CO3		3		3	3	3				3
CO4		3				3				
CO5	3		3							3

Reference Books:

1. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House
2. Paul.R.Krugman, International Economics (Theory and Policy) – Pearson Education
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd
5. Sankaran, International Trade & Economics, Margham Publications, Chennai

Note: Latest edition of the books to be referred



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Semester	VI
Subject	MARKETING
Core / Allied / Elective	CORE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 75 Hours
Exam Duration	3 Hours

Unit I

Introduction - **Nature, scope and importance of marketing* - Evolution of marketing concepts - Core Concepts of Marketing, Functions of Marketing, Importance of Marketing, Marketing Orientations- Marketing environment - Environmental Scanning - Differences between Micro and Macro Environment - Marketing Mix-The Traditional 4P's – the modern 7P's.

Unit II (# - Unit for Compulsory Question)

Market Selection - Market segmentation – concept, importance and bases; Target market selection - Positioning concept, importance and bases - Product differentiation Vs. Market Segmentation.

Product - Meaning and importance - Product classifications - Concept of product mix - Branding, packaging and labelling - Post-sales services - Product life-cycle - New Product Development. **Pricing** - Significance - Factors affecting price of a product - Pricing policies and strategies.

Unit III

Promotion: Nature and importance of promotion - Communication process - Types of promotion**advertising, personal selling, public relations & sales promotion*, and their distinctive characteristics - Promotion Mix.

Distribution - Channels of distribution - meaning and importance; Types of distribution channels;

Unit IV

Introduction – evolution and growth of service sector - characteristics of services - **Distinction between goods and services* - classification of services.



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Service Marketing Mix— Elements: Service Products, Pricing in Services, Service Promotion. Place in Services, and People in Services, Managing Service Quality, Relationship Marketing — Concept, - Application - Marketing Strategy.

UNIT– V: (# - Unit for Compulsory Question)

Marketing of Services – Banking Services – Financial Services – Insurance Service Marketing - Application of Service Marketing to Hospitals & Health care industry - Tourism and telecommunication services – Educational Institutions.

** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students can able to apply modern and trending marketing mix in their business.	K3
CO2	Students can able to analyse the target market and classify them based on branding, packing and labelling & design the pricing strategies in order to promote the product using destructive promotion mix.	K4 & K6
CO3	Students can able to formulate the efficient distribution channels to reach the ultimate customers effectively.	K5& K6
CO4	Students can able to explain the nature and scope of service marketing and also to differentiate between the product marketing and service marketing	K2
CO5	Students can able to introduce / create a specialized services in banking/ financial/ Hospitals/ Insurance/ Tourism.	K6



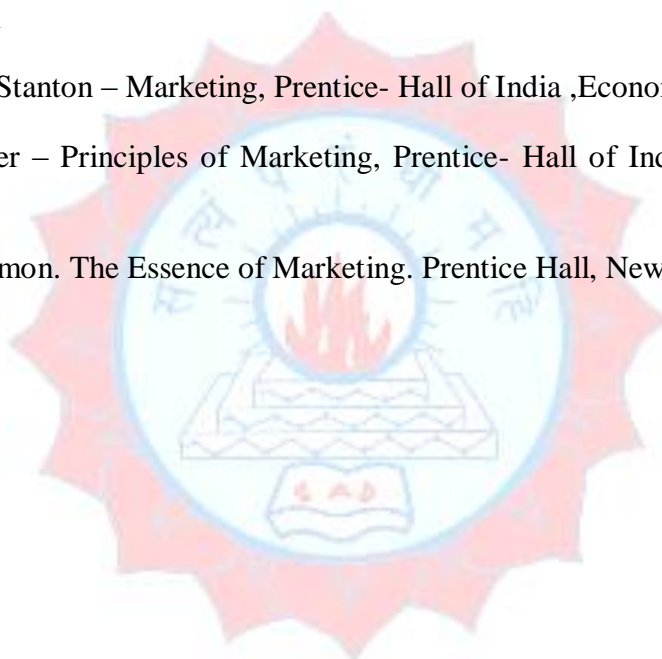
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Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1		3	3	3		3	3	3		3
CO2		3				3	3	3		3
CO3		3	3	3	3	3	3	3	3	3
CO4		3		3	3	3	3	3	3	3
CO5		3								3

Reference Books:

1. C B Gupta & Dr. Rajan Nair –Marketing Management, Sultan Chand Publishers, New Delhi
2. William J Stanton – Marketing, Prentice- Hall of India ,Economy Edition
3. Philip Kotler – Principles of Marketing, Prentice- Hall of India ,Eastern Economy Edition
4. Majaro, Simon. The Essence of Marketing. Prentice Hall, New Delhi.





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Semester	VI
Subject	ORGANIZATIONAL BEHAVIOUR
Core / Allied / Elective	ELECTIVE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

UNIT I

Introduction to Organisational Behaviour: Historical background of OB -Concept Relevance of OB – Contributing disciplines - to the field of OB, challenges and opportUnities for OB, foundations of Individual Behaviour. Theory – social theory

UNIT II

Individual Difference - Personality – concept and determinants of personality – theories of personality – type of theories – trait theory – psycho analytic theory - social learning theory. Perception and Attribution- Concept – Nature – process – Importance – Management and behavioural application of perception. Attitudes and Values: – Components, Attitude – Behaviour relationship, formation, values.

UNIT III (# - Unit for Compulsory Question)

Group Dynamics – Foundations of Group Behaviour – Group and Team - Stages of Group Development–Factors affecting Group and Team Performance - Group Decision making Interpersonal Communication – Communication Process – Barriers to Communication – Guidelines for Effective Communication

UNIT IV

Conflict – Concept – Sources – Types – Functionality and Dysfunctionality of Conflict – Classification of Conflict - Intra – Individual – Interpersonal – Inter Group – Organisational - Resolution of Conflict – Meaning – Types of Grievances and process of grievance handling.

UNIT V (# - Unit for Compulsory Question)

Stress – Understanding Stress – Consequences – Causes – Managing stress – Organisational Culture – Concept – Characteristics – Elements of culture – Implications of organisational culture – Process of organisational culture. Work Stress: Stressors in the Workplace – Individual Differences on Experiencing Stress - Managing Workplace Stress. Organisational Culture and Climate: Concept and Importance – Creating and Sustaining Culture. Emotional Intelligence, Work Life Integration Practices.



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** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students can able to describe the concept of organizational behaviour and discuss its relevance to the workplace	K1 / K2
CO2	Students can able to make psycho analysis on individual's perception, attributions and attitude.	K4
CO3	Students can able to cultivate and integrate group decision making with proper communication process.	K3 / K6
CO4	Students can able to discuss strategies for managing conflict and negotiation in the workplace	K2
CO5	Students can able to explain the importance of managing stress and emotions in the workplace	K2

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO1		3	3	3		3	3	3		3
CO2		3				3	3	3		3
CO3		3	3	3	3	3	3	3	3	3
CO4		3		3	3	3	3	3	3	3
CO5		3								3

Reference Books



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B.COM (HONOURS)
CHOICE BASED CREDIT SYSTEM
OBE SYLLABUS

1. Luthans, Organisation Behaviour, Mc Graw Hill
2. Robbins & Vohra, Organisation behavior, Pearson Education, India
3. Stephen P Robbins, Organisation Behaviour, Pearson Education, India
4. Dr. J. Jayasankar, Organisation behavior, Margham Publication
5. Dr. M. Sivakumar, Organisation Behaviour, Lakshmi Publication





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Semester	VI
Subject	INSURANCE & RISK MANAGEMENT
Core / Allied / Elective	ELECTIVE
Maximum Marks	CIA-40Marks ESE-100M arks
Credits/ Instruction Hours	4 Credits / 60 Hours
Exam Duration	3 Hours

Unit I (# - Unit for Compulsory Question)

Risk – meaning – types - risk management process – risk identification – evaluation – risk management techniques – significance of risk management function within business organizations.

Unit II

Insurance - Definition – Purpose & need of Insurance - Insurance as risk transfer & risk sharing mechanism - Benefits & Cost of insurance to society - Insurance as contract- Essential elements, Fundamental principles of insurance - Utmost good faith - Insurable Interest - Indemnity - Proximate cause – Subrogation - Mitigation of loss.

Unit III (# - Unit for Compulsory Question)

Life Insurance – Meaning, Characteristics, Principles - Types of Policies in Life and General Insurance. Premium – Meaning - Types of premium - Factors for determination of premium - Mortality table - Nomination and assignments, Claims Management - types of documents needed in various types of claims – Life Insurance Agents & Advisors – Regulations of IRDA for Agents.

Unit IV

General Insurance (Fire, Marine and Health) – Meaning, Characteristics, Principles - Types of Policies. - Types of premium - Factors for determination of premium - Claims Management - types of documents needed in various types of claims. Composite Insurance Agents & Advisors – Regulations of IRDA for Agents.

Unit V

Insurance Underwriting – need for insurance underwriting, factors that affect the activities performed by the underwriter, steps involved in the process of insurance underwriting, Introduction to Actuarial Science - Role of Actuaries in risk management.



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** Self Study Portion*

End Semester Questions Pattern	Total Questions	To Answer Questions	Marks Per Questions	Total Marks
Section A	12	10	2	20
Section B	7	5	7	35
Section C (i)	1	1	15	15
Section C (ii)	4	2	15	30

Note: Question in Section – C(i) is a Case Study Based / Practical Question (Compulsory Question)

Course Outcome

CO1	Students can able to identify various risk faced by the business and also know how to manage it.	K1 / K2
CO2	Students can able to explain the concept of insurance and various principles pertaining to it.	K2
CO3	Students can analyze the role of actuaries in risk management.	K4
CO4	Students can explain the concept of life and general insurance	K2
CO5	Students can analyze various policies under life and general insurance	K4

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1	3		3	3			3			3
CO 2	3		3	3		3	3			3
CO 3	3	3	3	3			3			3
CO 4	3		3	3		3	3			3
CO 5	3	3	3	3			3			3

Reference Books

1. Dorfman, "Introduction to Risk Management and Insurance, Prentice Hall



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2. Williams, Heins, “Risk Management and Insurance”, TATA McGraw Hill Publishers
3. M.N. Mishra, Insurance–Principles and Practices–S. Chand & Co.
4. Sengupta Mrinal Chandra, Insurance Finance, Progressive Publishers, New Delhi
5. A. Murthy, Principles and Practice of Insurance, Margham Publications

Note: Latest edition of the books to be referred.





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Semester	VI
Subject	PROJECT WORK
Core / Allied / Elective	CORE
Maximum Marks	100 Marks
Credits/ Instruction Hours	8 Credits / 75 Hours
Exam Duration	3 Hours

COURSE OUTCOME

CO1	Students can able to analyse the practical applications of theoretical models in commerce, economics, business administration etc.	K4
CO2	Students can able to differentiate clearly about qualitative & quantitative methods of research while drafting research report	K4& K5
CO3	Students can able to acquire the skills of writing bibliography of research citing reference from various sources.	K3
CO4	This course develops logical reasoning skill & confidence among the students while answering any question on their topic.	K6
CO5	Students can able to use statistical technique for a real world problem to bring solution for it.	K3

Mapping Course Outcomes with Program Specific Outcomes

CO	PROGRAM SPECIFIC OUTCOMES									
	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CO 1		3	3			3			3	3
CO 2		3				3			3	
CO 3						3			3	
CO 4						3			3	
CO 5		3	3			3	3		3	