

SRM UNIVERSITY
FACULTY OF SCIENCE AND HUMANITIES
DEPARTMENT OF COMMERCE



PROGRAMME

B.COM (CORPORATE SECRETARYSHIP)

SEMESTER SYSTEM

CURRICULUM AND SYLLABI

From the Academic year

2012-2013

SRM UNIVERSITY

Faculty of Science & Humanities

CURRICULUM - REGULATIONS

(W.e.f. 2012 - 2013)

- Credit System:** A flexible credit system with at least 1 open (non – major) electives in the B.Sc., B.C.A., B.B.A. and B.Com programme as explained further below
- Total Number of Credits :** Minimum 150 credits for B.Sc., B.C.A .,B.B.A and B.Com programme with the following break-up:

U.G Courses Pattern & Credits					
S.No.	Particulars		Lecture / Lab Hrs	Credits	%
	Courses	Total Subjects			
1.	Foundation Course I		10	8	5
2.	Foundation Course II		10	8	5
3.	Major – Core Courses	Theory 13	65	52	35
		Lab 9	34	18	12
4.	Major – Elective		10	10	7
5.	Allied		20	20	13
6.	Non Major Electives		5	5	3
7.	Application Oriented		14	13	9
8.	Carrier Development		12	12	8
9.	Extension Activities		0	4	3
	Total		180	150	

Note: Major Core Practical courses are applicable only for B.Sc., B.C.A programmes and they are just core courses for BBA & B.COM programmes.

3. Question Paper Format: The Following format was suggested for U.G

Undergraduate:

Question Paper Pattern – For Problem Papers

<i>Part</i>	<i>No. of Question to be asked</i>	<i>Theory questions</i>	<i>Problem questions</i>	<i>Questions to be answered</i>	<i>Marks (Total 100)</i>
A	10 (No choice) (2 question from each unit)	10	---	10	10x2=20
B	5 (either / or pattern) (2 question from each unit)	1 set	4 sets	5	5x16=80

Question Paper Pattern – For Theory Papers

<i>Part</i>	<i>No. of Question to be asked</i>	<i>Theory questions</i>	<i>Questions to be answered</i>	<i>Marks (Total 100)</i>
A	10 (No choice) (2 question from each unit)	10	10	10x2=20
B	5 (either / or pattern) (2 question from each unit)	5 sets	5	5x16=80

4. Question Paper Setting and Evaluation: Internal setter and evaluation for the University Examination Papers.

5. In-Semester and End Semester Examination Marks Distribution :

The following distribution will be followed with 50/50 even distribution for the in-semester and end semester exams in U.G.:

Internal Marks: 50

External Marks: 50

The duration of University examination for both theory and practical subjects shall be 3 hours. The maximum marks for each theory and practical course is 100. Continues Internal Assessment (CIA) will be 50. The university theory examination will be conducted for 100 marks, which will be then converted to 50 in ordered to add with continues internal assessment to make 100 marks for the course.

For the conduct of University examinations in practical, the question paper for the practical examination will be set by both internal and external examiners appointed by the University.

Theory Courses

Exam	Marks
Cycle Test -1	10
Cycle Test -2	10
Assignment	05
Attendance	05
Model Exam	20
University Exam	50
Total Marks	100

Practical courses

Exam	Marks
Cycle Test -1(Lab Exam)	10
Cycle Test -2 (Lab Exam)	10
Observation Record	10
Model Exam	20
University Exam	50
Total Marks	100

- 6. Type of Grading and Letter Grades:** Relative with section –wise grading .Existing letter grade scheme may be followed.
- 7. Unitization of Syllabus:** Detailed Syllabus with different sub- headings and corresponding contact hours may be provided.
- 8. Requirements for the completion of the semester**

The candidate who has fulfilled the following conditions shall be deemed to have satisfied the requirements for the completion of the semester.

He/ She secures not less than 75% of overall attendance in that semester taking into account the total no of periods in all courses put together attended by the candidate as against the total no of periods in all courses offered during that semester. Condo- notion of attendance up to 10% is permitted on medical grounds. Relaxation in attendance is permitted up to 10% for the student

who represents the university in sports and games. The above two relaxations cannot be taken concurrently.

9. Requirements for Proceeding to Subsequent Semester

- i. Candidates shall register their name for the First Semester Examination after the admission in the U.G. course.
- ii. Candidates shall be permitted to proceed from the First Semester up to Final Semester irrespective of their failure in any of the Semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects.
- iii. Candidates shall be eligible to go to subsequent semester, only if they earn sufficient attendance as prescribed thereof by the University.

Provided in the case of candidate earning less than 50% of attendance in any one of the semesters due to any extraordinary circumstance such as medical grounds, such candidates who shall produce Medical Certificate issued by the Authorized Medical Attendant (AMA), duly certified by the Dean, Faculty of Science & Humanities, shall be permitted to proceed to the next semester and to complete the course of study.

10. Examinations

1. The end semester examinations will ordinarily be conducted during October to December in the odd semesters and during March to May in the even semesters. For all the theory courses question papers will be set by external examiners and valued by external and/or internal examiners.
2. All practical examinations including the project work viva voce will be conducted by internal & External examiners appointed by the University
3. The project work report/thesis will be evaluated by the External examiner and the thesis viva Board consists of HOD, Internal Examiner (Guide), and External Examiner.

11. Passing Minimum

1. A candidate shall be declared to have passed in each paper / practical / Mini Project and Viva-voce, if he / she secures not less than 40% of marks (the continuous internal assessment (CIA) and the University examinations (External) put together), provided a minimum of 40% of marks secured in the University examination and a minimum of 40% in Continuous Internal Assessment.

2. If a candidate fails to secure a pass in a particular course, it is mandatory that he/she shall register and reappear for the examination in that course during the next semester when examination is conducted in that course. He / She should continue to register and reappear for the examination till he/she secures a pass. However, the internal assessment marks obtained by the candidate in the first attempt shall be retained and considered valid for all subsequent attempts. If a candidate fails to secure 40% of the marks prescribed in Continuous Internal Assessment, he has to redo the academic activities prescribed for the same.

12. Award of Letter Grade

All assessment of course will be done on absolute marks basis. However for the purpose of the reporting the performance of a candidate, letter grades, each carrying certain points, will be awarded as per the range of total marks (out of 100) obtained by the candidate as detailed below.

Range of total marks	Letter Grade	Grade Points
90 – 100	S	10
80 – 89	A	9
70 – 79	B	8
60 – 69	C	7
50 – 59	D	6
40 – 49	E	5
0 – 39	F	0
Incomplete	I	0
Withdrawal	W	0

“F” denoted failure in the course

“I” denotes incomplete and hence prevented from writing end semester examination.

“W” denotes withdrawal from the course. After results are declared, Grade sheets will be issued to each student, containing the list of courses enrolled during semester and the grade scored the grade point average (GPA) for the semester and the Cumulative Grade point average (CGPA) of all courses enrolled from first semester onwards.

GPA is the ratio of the sum of the products of the number of credits of courses registered and the points corresponding to the grades scored in those courses, taken for all the courses, to the sum of the number of credits of all the courses in the semester.

$GPA = \frac{C*GP}{C}$ Where CGPA will be calculated in a similar manner, considering all the courses enrolled from first semester.

13. Eligibility for the Award of the Degree

A Student shall be declared to be eligible for the award of the Degree provided if,

1. The student has successfully completed the course requirements and has passed all the prescribed examinations in all the six semesters within a maximum period of five years reckoned from the commencement of the first semester to which the candidate was admitted.
2. No disciplinary action is pending against him/her.

14. Classification of the Degree Award

1. A candidate who qualifies for the award of the degree having passed the examination in all the courses in his/her first appearance securing a CGPA of not less than 8.00 shall be declared to have passed the examination in First Class with distinction
2. A candidate who qualifies for the award of the degree having passed the examination in all the courses within six semesters from the date of joining for study securing a CGPA of not less than 6.5 shall be declared to have passed the examination in First class
3. A candidate who qualifies for the award of the degree having passed the examination in all the courses securing a CGPA of not less than 5.0 shall be declared to have passed the examination in Second class
4. All other candidates who qualify for the award of the degree shall be declared to have passed the examination in Third class
5. A candidate who is absent in semester examination in a course / project work after having enrolled for the same shall be considered to have appeared in that examination purpose for classification.

15. Revaluation

1. A candidate can apply for revaluation of his / her semester examination answer paper in a theory course, within 10 Days from the declaration of results, on payment of a prescribed fee through proper application to the Controller of Examinations through the Head of the Department. The Controller of Examination will provide arrange for the revaluation and the results will be intimated to candidate concerned through the Head of the Department.

16. Temporary Break of Study from a Programme

- 1) A candidate is not normally permitted to temporarily break study. However if a candidate intends to temporarily discontinue the programme in the middle for valid reasons (Such as accident or hospitalization due to prolonged ill health) and rejoin the programme in a later year he/she shall apply to the Head of the Institution in advance but not later than the last date for

registering for the final examinations of the year in question. Such applications should be routed through the Head of the department and the Head of the institution stating the reason for break of study.

2) The Candidate who rejoins the programme after the break shall be governed by the rules and regulations in force at the time of rejoining.

3) The duration specified for passing all the courses for the purpose of classification vide shall be increased by the period of such break of study permitted.

4) The total period for completion of the programme should be reckoned from the commencement of the first semester to which the candidate was admitted and shall not exceed the maximum period specified in clause irrespective of the period of break of study in order that he/she may be eligible for the award of the degree.

5) If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as 'Break of Study'.

17. Discipline

Every student is required to observe disciplined and decorous behavior both inside and outside the college and not to indulge in any activity which will tend to bring down the prestige of the University/College. Boys should wear decent dresses. No casual wear like T – shirts or jeans pant is permitted. Girls shall wear decent dresses like churidars with Thuppattas and sarees.

18. Revision of Regulation and Curriculum

The University may from time to time revise, amend or change the regulations, scheme of examinations and syllabi as found necessary.

19. Authority of Board of Studies

The Board of Studies has the full authority to change the syllabus any time according to IT trend.

20. Procedure in Event of Failure

1. If a candidate fails in a particular subject (Other than project work) he/she may appear for the university examination in that subject in subsequent semesters and obtain pass marks.

2. In the event of failure in project work, the candidates will reregister for project work and redo the project work in a subsequent semester and resubmit the dissertation a fresh for evaluation. The internal assessment marks will be freshly allotted – in this Case.

Structure of the Course
B Com (Corporate Secretaryship)

I YEAR

I SEMESTER

S. No	Subject	Subject code	Lecture/ Lab Hour	Exam Duration	Credit
1.1	English-I		5	3	4
1.2	Language-I		5	3	4
1.3	Financial Accounting –I		5	3	4
1.4	Banking services		5	3	5
1.5	Principles of Management		4	3	2
1.6	Allied I: Business Economics		4	3	2
1.7	Soft Skills Development-I		2		2

II SEMESTER

S. No	Subject	Subject code	Lecture/ Lab Hour	Exam Duration	Credit
2.1	English-II		5	3	4
2.2	Language-II		5	3	4
2.3	Financial Accounting- II		5	3	4
2.4	Entrepreneurial Development		5	3	5
2.5	Business Communication		4	3	2
2.6	Allied II -International Trade		4	3	2
2.7	Soft Skills Development-II		2		2

II YEAR
III SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Duration	Credit
3.1	Corporate Accounting –I		5	3	4
3.2	Human Resource Management		5	3	5
3.3	Business Law		5	3	5
3.4	Statistics – I		5	3	5
3.5	Investment Analysis and Portfolio Management		4	3	2
3.6	Allied III - Corporate Governance		4	3	2
3.7	Soft Skills Development-III		2		2
3.8	Extension Activities (NSS/Red Cross/NCC)				2

IV SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Duration	Credit
4.1	Corporate Accounting - II		5	3	4
4.2	Business Taxation		5	3	5
4.3	Company Law and Secretarial Practice		5	3	5
4.4	Statistics -II		5	3	5
4.5	Corporate Finance		4	3	2
4.6	Allied IV - Marketing		4	3	2
4.7	Soft Skills Development -IV		2		2
4.8	Extension Activities (NSS/Red Cross/NCC)				2

III YEAR
V SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Duration	Credit
5.1	Cost Accounting		5	3	5
5.2	Income Tax Law and Practice – I		5	3	5
5.3	Insurance Management		5	3	5
5.4	Auditing		4	3	2
5.5	Innovations and Organisational Changes		4	3	2
5.6	Elective-1. Corporate Law 2. Labour Law		5	3	5
5.7	Soft Skills Development-V		2		2

VI SEMESTER

S. No	Subject	Subject code	Lecturer/ Lab Hour	Exam Duration	Credit
6.1	Management Accounting		5	3	5
6.2	Income Tax Law and Practice – II		5	3	5
6.3	Business Ethics		4	3	2
6.4	Tally Accounting and SPSS Package		5	3	2
6.5	Project – Institutional Training and Project Report		4		3
6.6	Elective 1. Services Marketing 2. International Marketing		5	3	5
6.7	Soft Skills Development-VI		2		2

I Year

Semester I

Paper 1.3 - FINANCIAL ACCOUNTING – I

Maximum: 100 marks (Internal:50 marks;External:50)

Objective:

- To provide knowledge on the fundamental of financial accounting.
- To expose the student to various financial transaction and its current application.

UNIT-I

Meaning and scope of Accounting, Basic Accounting concepts and conventions- Objectives Of Accounting- Accounting Transactions- Double Entry Book Keeping- journal, Ledger, Preparation of Trial Balance- preparation of Cash Book.

UNIT-II

Preparation of Final Accounts of a sole Trading Concern- Adjustments- Closing stock, Outstanding and prepaid items, Depreciation, Provision of Bad Debts, provision for Discount on Debtors, Interest on Capital and Drawing – preparation of Receipt and Payment Account. Income & Expenditure Account and Balance sheet of Non Trading Organization (simple problem)

UNIT-III

Classification of errors- Rectification of errors- Preparation of suspense Account. Bank Reconciliation Statement (Only simple problems).

UNIT-IV

Depreciation- Meaning, Causes, Types- Straight Line Method- Written Down Value Method (Change in Method Excluded). Insurance Claims- Average Clauses (Loss of stock only).

UNIT- V

Single Entry- Meaning, Features, Defects, Differences between single entry and Double Entry system- Statement of Affairs Method – Conversion Method (only simple problem).

References Books:

1. R.L. Gupta & V.K. Gupta- Advanced Accounting- Sultan Chand- New Delhi.
2. T.S. Reddy & A. Murthy- Financial Accounting- Margham Publication- Chennai
3. Shulka & Grewal- Advanced Accounting- S Chand – New Delhi
4. Jain & Narang- Financial Accounting, Kalyani Publications, New Delhi
5. Jawahar Lal, Seema, Financial accounting, S. Chand & Company, New Delhi

I Year

Semester I

Paper 1.4 -- BANKING SERVICES

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To provide knowledge about the various banking terms.
- To educate the students on the practical applications of banking services.

UNIT-I

Banking and customer – meaning – definition – banking – customer – banker and customer relationship – opening of an account – types of accounts – closing of account – pass book – Know Your Customer

UNIT- II

Commercial Banks-classifications and functions - Reserve Bank of India – constitution – functions

UNIT-III

Loans and advances – principles – types – modes of creating charges – types of securities

UNIT-IV

E – Banking – meaning and services – risks – managing risks – advantages and demerits of internet banking – debit card – credit card – ATM card – smart card – electronic transfer.

UNIT- V

Negotiable Instrument Act 1881 – meaning and characteristics of promissory note – bill of exchange – cheque – holder and holder In due course – negotiation and assignment – crossing – endorsement – payment – collection of cheques – material alteration – bouncing of cheque

Reference Books:

1. Gordon E and K Natarajan , Banking Theory Law and Practice, Himalayan Publishing, Mumbai
2. Sundharam K P M and P N Varshney, Banking Theory Law and Practice, Sultan Chand & Sons, New Delhi
3. Guruswamy S Banking Theory Law and Practice, Vijay Nicole Imprints Ltd, Chennai
4. Prasad Nirmala K and J Chandra Das, Banking Law and Practice, Sultan Chand & Sons, New Delhi
5. M C Shukla, Mercantile Laws, S Chand & Company Ltd, New Delhi

I Year

Semester I

Paper 1.5 - PRINCIPLES OF MANAGEMENT

Maximum: 100marks (Internal: 50marks; External:50 marks)

Objective:

- To introduce the student to the various management concepts
- To explain the various function of management

UNIT-I

Management - definition- Nature and Scope of Management process- Role and Functions of manager- Levels of Management- Development of scientific management and others schools of thought and approaches - F W Taylor, Henry Fayol, Elton Mayo

UNIT-II

Planning: The Meaning and purpose of planning – Steps in planning- Types of planning, Methods of Planning - Decision making- Process of decision Making-Types of decision – problem involved in decision making.

UNIT-III

Organization: Types of organization structure- Span of control. Committees.

UNIT-IV

Authority- Delegation- Decentralization of Authority and power- Responsibility- Recruitment- Sources. Selection, Training- Direction- Nature and Purpose.

UNIT-V

Co-ordination- Need, Type and Techniques and Requisites for excellent co-ordination- controlling- Meaning and importance- control process.

Reference Books

1. Gupta R N, Principles of Management, S. Chand, New Delhi
2. Charles W L Hill, Steven McShane, Principles of Management, McGraw –Hill
3. Harold Koontz and Cyril O'Donnell, Principles of Management, An Analysis of managerial Functions, McGraw Hill Book Company, New Delhi
4. Jayasankar J, Principles of Management, Margham Publications, Chennai
5. Manmohan Prasad, Management –Concepts and Practices, Himalayan Publishing House, Pvt. Ltd., New Delhi

I Year

Semester I - Allied - I

Paper 1.6 -BUSINESS ECONOMICS

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

Objective:

- To learn the basic theories in economics in connection with business
- To understand the various economics models and tools required to run a business

UNIT-I

Introduction to economics- wealth and security views on economics- positive and normative economics definition –scope and importance of business economics and other concepts

UNIT-II

Demand and supply functions: meaning of demand-determinants and distinction of demand- law of demand –elasticity of demand –demand forecasting –supply concept and equilibrium.

UNIT-III

Consumer behavior: law of diminishing marginal utility – equi-marginal utility-indifference curve-definition, properties and equilibrium.

UNIT-IV

Production: law of variable proportion- law of returns to scale- producer's equilibrium-economics of scale. Cost classification –break even analysis.

UNIT-V

Product pricing: price and output determination under perfect competition, monopoly, monopolistic competition-oligopoly-pricing objectives and methods

Reference Books :

1. Satish Munjal, Business Economics, RBSA Publishers, Delhi
2. Sarma Mankar, Business Economics, Himalayan Publishing House, New Delhi
3. Jayaprakash Reddy, Advanced Business Economics, APH Publishing Corporation, Delhi
4. Misra & Puri, Business Economics, Himalayan Publishing House, New Delhi
5. Ahuja H L, Business Economics, S. Chand & Co, New Delhi

I Year

Semester II

Paper 2.3 - FINANCIAL ACCOUNTING-II

Maximum: 100 marks (Internal:50 marks;External:50)

Objective:

- To understand the preparation of accounting for branch and departments.
- To understand the treatment of partnership accounting

UNIT-I

Branch Accounting - Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch (foreign branches excluded)

UNIT-II

Departmental Accounting: Basis for allocation of expenses-Inter department transfer at cost or selling price.

UNIT-III

Hire purchase and Installment system-Default and repossession-Hire Purchase Trading account.

UNIT-IV

Partnership- Definition-Capital Accounts of Partners-Profit sharing ratios-Goodwill-Admission of a partner-Retirement of a partner-Death of a partner.

UNIT-V

Dissolution of a Partnership-Insolvency of a Partner (Application of Indian Partnership Act 1932)
Insolvency of all partners-Gradual realization of assets and piecemeal distribution.

Reference Books:

1. R.L. Gupta & V.K. Gupta- Advanced Accounting- Sultan Chand- New Delhi.
2. T.S. Reddy & A. Murthy- Financial Accounting- Margham Publication- Chennai
3. Shulka & Grewal- Advanced Accounting- S Chand – New Delhi
4. Jain & Narang- Financial Accounting, Kalyani Publications, New Delhi
5. Jawahar Lal, Seema, Financial accounting, S. Chand & Company, New Delhi

I Year

Semester II

Paper 2.4 – ENTREPRENEURIAL DEVELOPMENT

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To understand the skills required for an entrepreneur.
- To understand the sources of finance for an entrepreneur.

UNIT-I

Entrepreneurship – evolution and development – definition – characteristics of successful entrepreneurs – identification of potential entrepreneurs – women entrepreneurs.

UNIT-II

Role of entrepreneurs in the present global scenario – Identification of opportunities – location problems – Entrepreneurial development programmes.

UNIT-III

Small scale industries – role of small scale business – policies governing small scale industries – rural industries – ancillary industries

UNIT-IV

Problems and prospects – organization and structure – industrial estates – problems in marketing – export – potential – functions of small scale industries.

UNIT-V

Capital structure and seed capital – financial appraisal of new project – role of banks – credit appraisal by banks. Institutional finance to small industries – Incentives.

Reference Books:

1. Vasant Desai, Problems and Prospects of small scale industries in India, Himalayan Publishing, New Delhi.
2. Khan, Management of Small Scale industries, Sultan Chand, New Delhi.
3. Vasant Desai, Small Scale industries and entrepreneurship, Himalayan Publication, New Delhi.
4. Kavil Ramachandran, Entrepreneurship Development, McGraw Hill, India
5. Kaushik U, Entrepreneurship, Pointer Publishers, Jaipur.

I Year

Semester II

Paper 2.5 -- BUSINESS COMMUNICATION

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objective:

- To learn the basic theories in business communication
- To understand the various communication models and tools required to run a business

UNIT-I

Definition- Methods- Types- Principles of effective communication- Barriers to communication- Business Letters- Layout.

UNIT-II

Kinds of Business Letters: Interview- Appointments- Acknowledgement- Promotion- Enquires- Replies- Orders- Sales- Circulars - complaints.

UNIT-III

Bank Correspondence- Insurance Correspondence- agency Correspondence- Correspondence with shareholders, Directors.

UNIT-IV

Report Writing- Agenda, Minutes of Meeting- Memorandum- Office order- Circular-Notes.

UNIT-V

Modern Forms of Communication: Fax- e-mail- Video conferencing- internet- Website and their use in Business.

Reference Books:

1. Randolph H Hudson, Business Communication, Jaico Publishing House, New Delhi
2. Meenakshi Raman, Prakash Singh, Business Communication, Oxford University Press, New Delhi.
3. Ramachandran, Business Communication, Macmillan Publishers, India
4. Jain, V K & Omprakash Biyani, Business Ethics and Communication, S Chand Co, New Delhi.
5. Homai Pradhan, N S pradhan, Business Communication, Himalayan Publishers, New Delhi

I Year

Semester II - Allied II

Paper 2.6 - INTERNATIONAL TRADE

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objective:

- To introduce the student to the role of international trade.
- To enable the student to understand the theories, and concepts in international trade.

UNIT-I

World Economy -Global Interdependence -Multinational Banks & Insurance -Policies & Nationalism, International Marketing -Balance of Trade -Balance of Payments

UNIT-II

Identification of export markets -Organising for Exports -entry conditions -Pricing -Export promotion councils -commodity boards -Registration procedures -types of exporters -Export cargo insurance.

UNIT - III

India's Trade Policies -Trade policies in the context of WTO -Export-Import Procedures

UNIT - IV

India's Foreign trade -trends -balance of payments crisis and solutions -Liberalisation in the 1990's -trade policy package -policy on foreign direct investments.

UNIT - V

Foreign exchange -basic principles -how the market works -participants in FE Market, Quoting and settlement -Spot Market- Forward Market -Derivative Market -Speculation -Hedging against Exchange risk -Regulation and Management of FE in India.

References Books:

1. Varshney R.L, & Bhattacharya B., International Marketing Management, New Delhi, Sultan Chand, New Delhi
2. Kripalani, V.H.', International Marketing, Prentice Hall. New Delhi
3. Verghese S.K., Foreign Exchange & Financing of Foreign Trade, Vikas Publication, Delhi
4. S.Jeevanaridham, Foreign Exchange, Sultan Chand, New Delhi
5. Surendra S, Yadav et.al Foreign Exchange Markets, Macmillan, Delhi

II Year

Semester III

Paper 3.1 - CORPORATE ACCOUNTING – I

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

Objective:

- To understand the preparation of accounting for Companies.
- To understand the accounting of shares and company final accounts.

UNIT-I

Issue of shares and debentures- Various Kinds- Forfeiture- Re-issue- underwriting of shares and debentures.

UNIT-II

Redemption of preference shares and debentures- Purchase of business- Profits prior to incorporation.

UNIT-III

Preparation of Company final accounts- Computation of Managerial Remuneration.

UNIT-IV

Valuation of goodwill – Methods of valuations – Average Profit Method - Super Profit Method – Capitalisation Method – Valuation of Shares – Methods – Net Asset Method – Yield Method

UNIT-V

Alteration of shares capital- Internal reconstruction and reduction of capital

Reference Books:

1. Shukla & Grewal, Advanced Accounts, S Chand, New Delhi
2. Reddy & Murthy, Corporate Accounting, Margham Publication, Chennai
3. Jain & Narang, Company Accounts, Kalyani Publications, New Delhi
4. Gupta R L, Corporate Accounting, Sultan Chand, New Delhi
5. Arunachalam & Raman, Corporate Accounting, Himalayan Publishing House, New Delhi

II Year

Semester III

Paper 3.2 – HUMAN RESOURCE MANAGEMENT

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the role of personnel manager and his involvement in industrial relations.
- To understand manpower planning in the business organization.

UNIT-I

Introduction: meaning and definition of Human resources – objectives, scope and significations of human resource management – principles - functions of HRD.

UNIT-II

Human Resource planning: Definition and meaning – importance – objectives – components and the process of human resource planning – factors affecting human resource planning.

UNIT-III

Recruitment and Selection: Sources of man power supply, methods and techniques of recruitment. The selection and placement processes – job analysis, job description, job evaluation – Interviews and tests.

UNIT-IV

Human resource development and performance appraisal: Definition and significance of training and development – training policy, principles and methods – the nature, significance and methods of performance appraisal.

UNIT-V

Stress Management for performance improvement: Concept – causes – effects – coping strategies – Individual and organizational.

Reference Books:

1. Personal management by Tirpathi – Sultan Chand & Sons.
2. Human resources management by A.M.Sheikhy – S.Chand & Co.
3. Personal Management by R.S.Dwivedi Oxford publishing.
4. Human resource management – L.M.Prasad – Sultan Chand & Sons.

II Year

Semester III

Paper 3.3 - BUSINESS LAWS

Maximum: 100 marks (internal: 50 marks; External:50 marks)

Objective:

- To understand the concepts of business law
- To understand the procedure of application of the business law in various transactions

UNIT-I

Indian Contract Act-formation-Terms of contract-Forms of contract-Offer and acceptance - Considerations.

UNIT-II

Capacity-Free consent, Void and Voidable agreements –Illegal agreements - Performance - Tender-Quasi contract-Discharge-Remedies for breach of contract

UNIT-III

Bailment – Meaning and Definition - Rights and Duties - Pledge – Difference Between Bailment and Pledge - Indemnity and Guarantee

UNIT-IV

Contract of Agency-Types-Creation-Duties and Rights of principal and agent Termination of agency.

UNIT-V

Sale of Goods Act-Sale or agreement to sell-Formation-Caveat emptor-Implied conditions and warranty-Rights of unpaid seller.

Reference Books:

1. Kapoor, N D , Business Laws, Sultan Chand and Sons, New Delhi.
2. Sreenivasan, M R, Business Law, Margham Publications, Chennai.
3. Dhandapani, M V, Business Laws, Sultan Chand and Sons, New Delhi.
4. Pillai R S N, Business Laws, S Chand, New Delhi
5. Gofna, Mercantile Law, S Chand, New Delhi.

II Year

Semester III

Paper 3.4 – STATISTICS - I

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

Objectives:

- To provide a strong foundations in the principles of statistics.
- To explain the statistical technique and formula in step by step manner.

UNIT-I

Definition of statistics –Importance-Limitations-use of statistical methods.

UNIT-II

Statistical enquiries –Census and sample enquiries-Different types of sample-Importance of Data collection-Primary. Data Methods of collection of primary data- Secondary data-Sources and procedure for use.

UNIT-III

Classification and tabulation of numerical data-Presentation of data through diagrams and graphs, averages –definition-Merits- and limitations –Mean, Median, Mode- Geometric Mean-Harmonic Mean –Weighted Average-Applications.

UNIT-IV

Dispersion –Definition and uses – Range-Quartile-Deviation, Mean Deviation and standard deviation – Coefficient of Variation and its uses - Lorenz curve. Meaning and Measure of skewness-Karl Pearson's and Bow ley's.

UNIT-V

Probability - Definition – Definition of Various term and conditional Probability, Independent Events – statement of addition and multiplication theorem – (Simple Problem – Two Events) .

Reference Books:

1. Nabendu Pal, Statistics: Concepts and Applications, Prentice – Hall of India Pvt. Ltd, India
2. Padmalochan Hazarika, Business Statistics, S Chand, New Delhi.,
3. Pillai R S N, Bagavathi V, Statistics, S Chand, New Delhi.
4. Gupta .S.P. Statistical Methods, S Chand, New Delhi.
5. Manoj K Bhowal, Pronob Barua, Statistics (Vol, I & II), Asian Books Pvt. Ltd., Delhi

II Year

Semester III

Paper 3.5 – INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

Maximum: 100 marks (Internal: 50 marks; External:50 marks)

Objectives:

- To introduce the students to the investment and securities concepts.
- To explain the fundamental and technical analysis of portfolio

UNIT-I

Investment – Speculation – Gambling and investment – Investment objectives – Investment process, Investment alternatives – Negotiable securities – Non-Negotiable securities – Mutual Funds

UNIT-II

New Issues Market (Primary market) – Parties involved in the new issue – Placement of the issue – Pricing of New issues – History of stock exchanges in India – Functions of Stock Exchange – Regulatory frame work – Meaning – BSE, NSE, ISE, OTCEI and NSDL

UNIT-III

Objectives of SEBI – Functions of SEBI – Organisation of SEBI – SEBI'S Role in the primary Market – Secondary Market and SEBI – Critical Review of SEBI

UNIT-IV

Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis, Technical Analysis – Assumption – Technical tools – Dow theory Major Trends – Odd Lot Trading.

UNIT-V

Portfolio Construction – Approaches in Portfolio construction – Determination of objectives – Selection of portfolio – Markowitz Model – The Sharpe Index Model – Capital Asset pricing mode (CAPM) – Portfolio Revision – Formula plans – Assumptions, Constant rupee value plan – Constant ratio plan and variable ratio plan.

Reference Books

1. Investment Management – Preeti singh – Himalaya Publishing House
2. Security Analysis and Portfolio Management – Punithavathy Pandian Vikas Publishing House Private Limited
3. Investment Management – V.A.Avadhani – Himalaya Publishing House

II Year

Semester III - Allied – III

Paper 3.6 – CORPORATE GOVERNANCE

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objective:

- To provide knowledge on global development and best practices in the corporate world

UNIT-I

Corporate governance – an overview – macro issues – micro issues – Board of governance – corporate social responsibility - Business ethics – corporate social reporting – SEBI committee on corporate governance.

UNIT-II

Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors –Legal position and liabilities of Directors.

UNIT-III

Company audit – Auditor's Independence – Audit committees – Audit committees and Corporate governance – Management Audit – tool for value addition–(Economic value addition) Corporate disclosures – Disclosures norms and Investors interest - Corporate Governance Report of Infosys.

UNIT-IV

New companies bill – companies Act 1997 – classification of companies – Corporate restructuring – mergers and takeovers – Desirable Corporate Governance in India - CII report 1998.

UNIT-V

E – governance – trends in E-governance – Business process reengineering - value based management – ethical imperatives in corporate governance – Environmental reporting - Corporate Governance rating - Models of rating.

Reference Books:

1. Corporate Governance – The new paradigm – N. Gopal samy Wheeler Publishing.
2. Takover, Restructuring, and Corporate Governance – J.Fred Weston, Mark L. Mitchell, J.Harold Maltherin – Pearson Education.
3. Corporate Governance - Dr.S.Singh - Excel Books.

II Year

Semester IV

Paper 4.1 - CORPORATE ACCOUNTING - II

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objective:

- To understand the preparation of accounting for Holding Companies.
- To understand the accounting of Banking , Insurance. Companies.

UNIT-I

Accounting for Price Level Changes – Social responsibility Accounting – Human Resources Accounting –Mechanised Accounting.

UNIT-II

Amalgamation, Absorption and External reconstruction. (Simple problems)

UNIT-III

Holding Companies and Subsidiary Companies- meaning, valuation of goodwill, minority interest, cost of control - Consolidated balance sheet (Inter company owing excluded) (simple problems)

UNIT-IV

Final statements of Banking companies and Insurance companies (As per New provisions).

UNIT-V

Liquidation - Statement of affairs and Liquidator's Final statement of Account.

Reference Books

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, sultan Chand.
2. S.P. Jain and K.L. Narang Advanced Accounts Ludhi No Space ana Kalyani Publishers.
3. T.S. Reddy and A. Murthy Corporate Accounting margham publication Chennai.
4. M.C. Shukla and J.S. Grewal, Advanced Accounts, New Delhi, S. Chand and Company.

II Year
Semester IV
Paper 4.2 - BUSINESS TAXATION
(Maximum: 100 marks (Internal: 50 marks; External: 50 marks))

Objective:

- To enable the student to understand the importance of indirect taxes.
- To understand the various indirect taxes levied in India.

UNIT-I

Objectives of Taxation – Canons of Taxation – Tax system in India – Direct and Indirect Taxes – Meaning and Types.

UNIT-II

Central Excise Duty – Classification – Levy and Collection of Excise duty – Clearance of excisable goods- Exemption from excise duty – Excise and Small Scale Industries – Excise and Exports – Demand, Refund, Rebate of Central Excise duty – Offences and Penalties – Settlement – Appellate Provisions.

UNIT-III

The Customs duty – Levy and Collection of customs duty – Organisation of the customs department – Officers of the customs – Powers – Appellate machinery – Infringement of the law – offences and penalties – Exemption from duty – customs duty drawback – duties free zones.

UNIT-IV

Central Sales Tax Act – Levy and Collection of CST -Important Definitions - Sales Purchase in the course of export or import- Liability of Tax – Registration of dealers – Goods of Special Importance – Offences and penalties.

UNIT-V

Value added tax – objectives – Levy of VAT – Arguments in favour of VAT – Difficulties in administering VAT – Set off / Input Tax credit – Carrying over of Tax credit – Registration – TIN – Returns – Assessment of VAT Liability – Declaration form – Service Tax – Tax on different services – Rate of Service Tax.

Reference Books:

1. Central Excise Act.
2. Customs Act
3. Central Sales Act
4. Practical Approach to Income Tax – Ahuja Girish and Gupta Ravi
5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.
6. Indirect Taxes - Datty
7. Business Taxation – T.S.Reddy & Dr. Hariprasad Reddy.

II YEAR

Semester IV

Paper 4.3 - COMPANY LAW AND SECRETARIAL PRACTICE

(Maximum: 100 marks (Internal: 50 marks; External: 50 marks))

Objectives

- To enable the students to have a thorough knowledge of the present fundamental principles of the Company Law in India.
- To prepare the students to take professional examinations viz., CA, ICWA, ACS.

UNIT- I

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 1956 (Overview) - The Company Secretaries Act, 1980 (Overview) .

UNIT- II

Secretary - Definition - Types of Secretaries - Company Secretary – Legal Position - Qualification - Appointment of Rights, Duties and Liabilities – Dismissal of Company Secretary.

UNIT- III

Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter – Preliminary Contracts - Duties of Secretary at the Promotion stage.

UNIT- IV

Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

UNIT- V

Share Capital - Meaning Kinds - Alternation of Capital - Reduction of Capital - Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

Reference Books:

1. N.D.Kapoor : Elements of Company Law.
2. Avtar Singh : Company Law & Secretarial Practice.
3. Balachandran : Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi

II Year

Semester IV

Paper 4.4 – STATISTICS - II

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To understand the statistical tools applicable for business.
- To understand the tools for analyzing the data for decision making in business.

UNIT-I

Correlation-Definition-Uses –Types –Karl Pearson’s co-efficient of Correlation-Spearman’s Rank Correlation –Regression – Meanings – Equation – Regression Coefficient (Simple Problem)

UNIT-II

Index Numbers - Definition-Uses- -Paasche’s Methods – Laspyre’s Methods – Fisher Index Methods - Marshall Edgeworth - Bowley- Tests for Good Index Number – Time Reversal Test – Factor Reversal Test - Cost of living index Number – Definition – Uses – Simple Aggregate Methods .

UNIT-III

Analysis of Time Series – Components Fitting a Straight Line through method – Least Square - Moving Averages.

UNIT-IV

Interpolation and Extrapolation – Binomial Expansion Method – Newton - Forward and Backward Method and Lagrange’s Method.

UNIT-V

Linear Programming – formulation and graphical solutions – Assignment and Transportation Problem (Initial Basic feasible solution methods only)

Reference Books:

1. Nabendu Pal, Statistics: Concepts and Applications, Prentice – Hall of India Pvt. Ltd, India
2. Padmalochan Hazarika, Business Statistics, S Chand, New Delhi.,
3. Pillai R S N, Bagavathi V, Statistics, S Chand, New Delhi.
4. Swaroop, Operation Research, Sultan Chand & Sons, New Delhi.
5. Manoj K Bhowal, Pronob Barua, Statistics (Vol, I & II), Asian Books Pvt. Ltd., Delhi

II Year

Semester IV

Paper 4.5 – CORPORATE FINANCE

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To understand the application of fund management in corporate sector
- To have an in-depth knowledge about finance and risk analysis

UNIT – I

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization- importance of financial management – finance manager – role.

UNIT – II

Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalisation – over capitalization – under capitalization – capital gearing .

UNIT – III

Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – debt capital.

UNIT - IV

Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

UNIT – V

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.

Reference Books:

1. Kuchal S.C - Corporation Finance
2. Kulkarni..P - Financial Management
3. Pandey I.M - Financial Management
4. S.N.Maheswari - Corporate Finance
5. Dr.A.Murthy – Financial Management

II Year

Semester IV - Allied – IV

Paper 4.6 – MARKETING

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To enable the student to understand the process of exchange.
- To understand how marketing helps to bridge the production and consumption gaps.

UNIT-I

Market- meaning and classification of market- evolution of marketing concept-marketing-definition-macro and micro marketing-features of modern marketing.

UNIT-II

Approaches to the study of marketing –marketing environment-marketing function- functions of exchanges and function of physical distribution marketing function and facilitating function.

UNIT-III

Marketing management and the planning process marketing research and marketing information system-consumer behavior.

UNIT-IV

The product mix, the price mix- the physical distribution mix.

UNIT-V

The promotional mix- sales promotion and advertising the promotion mix-personal selling.

Reference Books:

1. Philip Kotler, Principles of Marketing, Prentice Hall, India
2. Walker Stanton, Marketing, McGraw Hill, India
3. Michael Etzel, Bruce Walker et al, Marketing Concepts and Cases, Tata Mcgraw Hill, India
4. Kaushik Mukerjee, Marketing: Modern Practices, Icfai University Press, India
5. Leadley Forsyth, Marketing, Kogan Page India Pvt Ltd.
6. Rajan Nair, Marketing, Sultan Chand Publications

III Year

Semester V

Paper 5.1 --COST ACCOUNTING

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the methods of cost accounting
- To familiarize the methods of application of costing techniques.

UNIT-I

Cost Accounting-Nature and scope- Cost analysis, concepts and classifications – Installation of costing systems, cost centers and profit centers.

UNIT-II

Cost sheets- tenders-Quotation. Reconciliation of cost and financial accounts.

UNIT-III

Material purchase control, Level, aspects, need and essentials of materials control. Stores control – stores department. EOQ – stores records – ABC analysis – VED analysis – Pricing of issue of materials – FIFO, LIFO, and HIFO.

UNIT-IV

Labour cost – computation and control. Time keeping Methods of wage payment – Time rate and Piece rate system. Payroll procedures. Idle time and over time. Labour turnover.

UNIT-V

Overheads – Classification. Allocation, apportionment and absorption

Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution. (Primary and secondary Distribution). Machine Hour Rate

Reference Books:

1. Nigam R S., Narang, S P, Sehgal, B C, Principles and Practice of Cost Accounting, S Chand and Co, India
2. Iyengar S P, Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi.
3. Bhar B K, Cost Accounting – Methods & Problems, Academic Publications, New Delhi.
4. Maheswari S N, Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi.
5. Jain S P, K L Narang, Cost Accounting, Kalyani Publishers, New Delhi.

III year

Semester V

Paper 5.2 - INCOME TAX LAW AND PRACTICE – I

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation.

UNIT-I

Meaning of Income – Canons of Taxation and the Income Tax Act – Important definitions under the Income Tax Act, Scope of Total Income - Residential Status – Incomes exempt from Tax.

UNIT-II

Heads of Income – Salaries – Allowances – Perquisites and their Valuations – Deductions from salary – Other related provisions – Gratuity – Pension – Commutation of Pension – Provident Fund – Rebate.

UNIT-III

Income from house property – Definition of annual value - deductions - Computation of a let out and a self occupied property.

UNIT-IV

Income from business or profession – Allowable and not allowable expenses - General deductions – Its principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax compulsory maintenance of books of account - audit of accounts of certain persons – special provision for computing incomes on estimated basis under sections 44 AD and 45 AE – Computation of income from business or profession.

UNIT-V

Filing of return of income assessment procedure in brief – due date of Filing the return – defective return – Belated return – revised return – self assessment – Best judgment assessment – various income tax authorities.

Reference Books:

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
2. Bhagavathi Pasad , Income Tax Law and Account – Vishwa Prakasan, New Delhi
3. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi
4. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai
5. Mehrotra H C, Income Tax law and Accounts, Sahitya Bhawan New Delhi.

III year

Semester V

Paper 5.3 – INSURANCE MANAGEMENT

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To impart knowledge on the basic principles of Insurance Law.
- To equip students about the different kinds of Insurance.

UNIT-I

Insurance Meaning – Definition, Nature, Functions, and Importance – Benefits of Insurance – Definition of Risk and uncertainty – Classification of Risk – Methods of Handling Risks – Management of Risk – Principles of Risk Insurance.

UNIT-II

Reinsurance – Types – Double Insurance – Classification of Insurance – Contract of Insurance – Insurance Documents – Essential Features of Life Insurance – Assignment and Nominations.

UNIT-III

General Insurance – Types – Marine Insurance – Essential elements – Kinds of Marine Insurance policies – Marine Losses and abandonment.

UNIT-IV

Fire Insurance – Fundamental principles – Types of Fire policies – Type of Losses – Fidelity Guarantee Insurance – Motor vehicle Insurance – Health Insurance

UNIT-V

Fidelity Guarantee Insurance – Property Insurance – Public Liability Insurance – Insurance Regulatory and Development Authority (IRDA)

Reference Books:

1. Principles and Practice of Insurance – Dr. P. Periasamy – Himalaya Publishing House.
2. Fundamentals of Insurance – P.K.Gupta – Himalaya Publishing House.
3. Elements of Insurance – Dr. E.Dharmaraj – SIMRES Publications.

III year

Semester V

Paper 5.4 – AUDITING

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the various methods of auditing the accounts.
- To understand the role of an auditor in an organisation.

UNIT-I

Definition of Audit – Difference between Auditing and Accountancy – Scope of Auditing – Objectives of Auditing –nature and scope of internal check, internal audit and internal control – audit note book and audit working papers.

UNIT-II

Vouching of cash transactions – trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense – Income Accounts – Assets – Liabilities - Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue Expenditures –Verification and Valuation of Assets and Liabilities.

UNIT-III

Depreciation and Reserves – Meaning - Depreciation on wasting assets.

UNIT-IV

Appointment Auditor – First Auditor – Filling of casual vacancy – Ceiling on number of audits – Auditor of Govt. company – Auditors Remuneration – Removal of Auditors – Qualifications & Disqualification. Powers and Duties of Auditors. EDP Audit – auditing through computers -Audit of charitable institutions Educational Institutions – Club – Hotels – Hire purchase and leasing companies.

UNIT-V

Investigation – Distinction between investigation and Auditing – Objectives of investigations – Classes of Investigation – Liabilities of an Auditor – Legal position – Liabilities under companies Act –Liability under Statute– Independence of Auditors – Rotation – Professional conduct and Ethics

Reference Books:

1. Basu, Auditing: Principles and Techniques, Dorlington Kindersley (India) Pvt. Ltd
2. Chauhan K S, Auditing, Suchita Publication
3. Ravinder Kumar Virender Sharma, Auditing Principles and Practices, Prentice Hall, India

III year

Semester V

Paper 5.5 – INNOVATIONS AND ORGANISATIONAL CHANGES

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To introduce the students to the innovations and organizational changes
- To explain the innovations in the different aspects of business

UNIT-I

Introduction – Innovation – Meaning – Features – Significance. Organisational change – forms benefits and barriers. TQM – Nature – Principles – Benefits – Implementation. Quality circle – Characteristics – Role – Advantages & Challenges

UNIT-II

Talent management – Importance – Challenges – Process. Knowledge Management – Strategies – Techniques. Conflict Management – Objectives – Significance – process. Stress Management – Importance – Process – Advantages.

UNIT-III

CRM – Meaning – Objectives – Importance – Strategies – Benefits. Green Marketing – Importance – Techniques – Benefits. E-Marketing – Strategies – Advantages – Disadvantages.

UNIT-IV

Mutual fund – Objective – Significance – Factors in fluency Investors – Benefits – Limitations – Venture capital – Stages – Problems and Prospectus capital market vs money market.

UNIT-V

Role of Information Technology in Financial services sector – Innovative Trends in IT sector – ICT

Reference Books:

1. Entrepreneurship, S.S. Khanka Himalaya Publishing House
2. Innovation and Organisation Changes Theory and Concepts, Anuragam Publications.

III year

Semester V - Elective

Paper 5.6.1– CORPORATE LAWS

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the various Acts for companies.
- To understand the Consumer Rights

UNIT-I

The Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties.

UNIT-II

Environment Laws -Water (prevention and control of Pollution) Act – Air (provision and control of pollution) Act 1981 – Environmental protection Act – 1986. legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority

UNIT-III

Foreign Exchange Management Act, 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange –Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.

UNIT-IV

Patent Laws – Trade marks – Copyright -meaning, objectives, registration, infringement.

UNIT-V

Consumer Protection Act,1986 – Definitions – Consumer protection councils – Consumer dispute redressal Agencies – Consumer Rights.

Reference Books:

1. Economic and other legislation - Gulshan Kapoor
2. Corporate Laws - Taxman Publications
3. Economic Laws - YCSI Study Material
4. Intellectual Property Rights Law - B.S.Xlasyanan

III year

Semester V - Elective

Paper 5.6.2 – LABOUR LAWS

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the Acts that protects the employees.
- To understand the rights available for employees.

UNIT-I

Trade Union Act 1926 – Payment of Bonus Act

UNIT-II

The Minimum Wages Act.

UNIT-III

The Industrial Disputes Act – 1947.

UNIT-IV

Employees State Insurance Act – 1948.

UNIT-V

The Factories Act – 1948.

Reference Books:

1. Mercantile Law with Industrial Law by S.P.Iyengar & BK Goyal – R.chand & Co.,
2. Mercantile Law with Industrial Law by N.D.Kapoor
3. Industrial Law – Taxmann’s Publication.

III Year

SEMESTER VI

Paper 6.1 – MANAGEMENT ACCOUNTING

Maximum: 100 marks (Internal: 50 marks; External: 50 marks)

Objectives:

- To explain the theoretical concepts of management accounting.
- To explain the application of various management accounting techniques

UNIT-I

Management Accounting – Meaning, scope, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting - Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT-II

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios.

UNIT-III

Funds flow and Cash flow statements. (Simple Problems only)

UNIT-IV

Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets – Capital Budgeting Techniques – Payback Period – ARR- NPV- IRR (Simple Problems only)

UNIT-V

Marginal costing (excluding decision making) – difference between Absorption Costing and Marginal Costing – CVP analysis – Break Even Analysis – Break Even Chart.

Reference Books:

1. Murthy & Guruswamy, Management Accounting, Tata McGraw Hill, India
2. Vij, Management Accounting, Macmillan Publishers, India
3. Khan M Y, Jain P K, Management Accounting, Tata McGraw Hill, India
4. Agrawal, Principles of Management Accounting, Asian Books, India
5. Kothari, Management Accounting: Concepts & Applications, Macmillan Publishers India.

III year

SEMESTER VI

Paper 6.2 - INCOME TAX LAW AND PRACTICE – II

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To impart knowledge on the basic principles of direct tax laws.
- To equip students about the computation of income and taxation.

UNIT-I

Income under capitals gains – short term, long term capital gains – transfer of capital assets – certain transactions not included as transfer – cost of acquisition – cost of improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains.

UNIT-II

Income from other sources – as a residuary head of in – their computation – grossing up – deduction in computing income under this head and other related provisions.

UNIT-III

Clubbing of income – transfer of Income without the transfer asset – Circumstances under which the individual is assessable respect of remuneration of spouse – Assess ability of income from assets transferred to spouse, sons, wife, another persons for the benefit of spouse – assess ability in respect of income of minor child – Set off – Carry forward and Set off.

UNIT-IV

Permissible deductions from gross total income – Sec 80 CC to 80 O.

UNIT-V

Assessment of Individuals – Partnership firms and association of persons.

Reference Books:

1. H.C Mehrotra, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
2. Bhagavathi Pasad , Income Tax Law and Account – Vishwa Prakasan, New Delhi
3. Vinod K. Singhanian, Students Guide to Income Tax, Taxman.Publication, New Delhi
4. Reddy T S & Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai
5. Mehrotra H C, Income Tax law and Accounts, Sahitya Bhawan New Delhi.

III year

SEMESTER VI

Paper 6.3 - BUSINESS ETHICS

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objective:

- To understand the different types of financial services.
- To understand the lease finance, venture capital etc.

UNIT-I

Role and importance of Business Ethics and Values in Business – Definition of Business Ethics
Impact on Business Policy and Business Strategy – Role of CEO – Impact on the Business
Culture.

UNIT-II

Types of Ethical Issues – Bribes – Coercion – Deception – Theft – Unfair Discrimination.

UNIT-III

Ethics Internal – Hiring – Employees – Promotions – Discipline – Wages – Job Description –
Exploitation of employees – Ethics External – Consumers – Fair Prices – False Claim
Advertisements.

UNIT-IV

Ethics External – Environment Protection – Natural – Physical – Society – Relationship of Values
and Ethics – Indian Ethos – Impact on the performance.

UNIT-V

Vendors – Government – Social Cost Benefit Analysis - Social Audit (Practical case examples to
be discussed).

Reference Books:

1. Memoria & Menoria – Business Policy
2. David J. Fritzsche – Business Ethics: A Global & Management Perspective – Tata McGraw – Hill
3. Ramaswamy Namakumari – Strategic Planning – Corporate Strategy – MacMillan India Ltd
4. Velasquez – Business Ethics – Prentice – Hall of India
5. Dr. S. Shankaran – Business Ethics & values.

III year

SEMESTER VI

Paper 6.4 – TALLY ACCOUNTING AND SPSS PACKAGE

Maximum: 100 marks (Internal: 50 marks; External: 50)

TALLY

Creating a new company, Creation of essential ledgers, Capital account, Purchase account, Sales account, Direct expenses, Cash account, Profit & Loss account, Debtors account, Creditors account

Creation of inventory, Stock group, Unit of measure, Stock item, Creation of ledgers

Single ledgers, Multiple ledgers, Voucher posting sales order, Making actual sales

Purchase order, Making actual purchase, Returns accounting for receipts and payments

Reports

SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES

1. Construction of Frequency tables: Univariate Frequency tables -- Cross- Tabulation
2. Graphical representation of Data: Bar diagram – Simple Bar diagram, Multiple Bar Diagram, Sub divided Bar Diagram, Histogram Pie Diagram
3. Calculation of Measures of Central Tendencies: Mean, Median and Mode, Geometric mean
4. Calculation of Methods of Dispersion, (a) Standard Deviation, (b) Quartiles, (c) Skewness, (d) Kurtosis
5. Calculation of Correlation Coefficient: (a) Karl Pearson's Correlation Coefficient, (b) Spearman's Rank Correlation Coefficient
6. Calculation of Regression Trend: (a) Trend Line
7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)
 - (a) Test for Mean
 - (b) Test for Proportion
 - (c) Test for Standard Deviation
8. Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)
 - (a) Test of Mean
 - (b) Test of Variances

9. Non-Parametric Test

(a) One –Way Chi-square test (test for Homogeneity)

(b) Two–Way Chi-square test (test for Attributes)

10. Test of Homogeneity of Means for more than 2 samples

(a) One –Way ANOVA

(b) Two–Way ANOVA\

Reference Books:

1. Tally Bible by V. Sundaramoorthy
2. Tally – V. Palanivel , Margham Publications, Chennai
3. SPSS for Beginners, 1999 Vijay Gupta, Published by VJBooks Inc.
4. Levine’s Guide to SPSS for Analysis of Variance.2nd Edition, Melanie C. Page, Sanford L. Braver and David P. MacKinnon, Lawrence Erlbaum Associates, Publishers2003 Mahwah, New Jersey, London.

III year

SEMESTER VI

Paper 6.5 – INSTITUTIONAL TRAINING AND PROJECT REPORT

Institutional Training is the compulsory component of the syllabus to bridge the gap between theory and practice.

The candidate has to undergo training in an institution (Public sector or Private sector or Public limited company) for a period of not less than 30 days during the second year vacation which is to be supervised by professor-in-charge. The candidate should submit during the sixth semester (before the end of February) an individual project report. The project should be typed not less than 50 pages (excluding schedule and tables).

The Project Report is to be evaluated by the External Examiner and a Viva Voce to be conducted.

The marks to be apportioned as follows:

Project Evaluation	:	80 Marks
Viva Voce	:	20 Marks

Total	:	100 Marks

III year

SEMESTER VI – Elective

Paper 6.6.1 – SERVICES MARKETING

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the services provided to the customers.

UNIT-I

Concept of service in marketing – Growth of service markets – classification of services – consumer services and industrial services – significance of services in buyers market and sellers market.

UNIT-II

Marketing of Banking services – Consumer Services – efficiency Vs. Productivity – Programming the marketing effort to suit consumer needs – professional approach and promotion strategies – Customer satisfaction in Service marketing.

UNIT-III

Marketing of financial services – Investment and merchant banking services – challenges before financial institutions customer choice and culture – Need for diversification.

UNIT-IV

Marketing of Entertainment services – catering and Tourism Role of transport services – Need for better public relations – Importance of service positioning –Event Management .

UNIT-V

Marketing of professional services – Insurance services entrepreneurial services and Health Care Services – Role of Agencies involved – need for demand oriented approach – awareness – A deciding factor of success.

Reference Books:

1. Principles and Practice of Marketing in India by C.B. Memoria
2. Marketing Management by S.A. Sherlekar
3. Services Marketing by Vasanti Venugopal and Raghu V.N. – Himalaya Publishing House
4. Services Marketing by Christopher Lovelock – Pearson Education.

III year
SEMESTER VI – Elective

Paper 6.6.2 – INTERNATIONAL MARKETING

Maximum: 100 marks (Internal: 50 marks; External: 50)

Objectives:

- To understand the procedure for exporting

UNIT-I

Nature and characteristics of export marketing – forms of international business – international trade – exports and imports – FDI – economics theories.

UNIT-II

Export business environment – globalization of business – economics, political and cultural environment of international business – FEMA.

UNIT-III

Multinational corporations – features – classification – role of MNCs in developing countries – threats faced by exporters.

UNIT-IV

International financial market – EXIM bank – exchange rate mechanism – export credit guarantee corporation (ECGC) – export pricing.

UNIT-V

Export procedure and documentation – steps in export procedure – documents – pre-shipment document – documents related to goods – certificate related to shipments – documents related to payment, inspections, excisable goods.

Reference Books:

1. Export marketing and international business by Francis Cherunilam – Prentice Hall
2. International Business by K.Aswhathappa – Tata McGraw Hill
3. Export Marketing by Balagopal – Himalaya
4. Export Marketing by Rathur – Himalaya