B. COM
DEGREE PROGRAMME

Curriculum
(2017 – 2020)

Department of Commerce
Bishop Heber College
(Autonomous)
Tiruchirappalli – 620 017

SCHEME OF COURSES & SYLLABUS

Sem ester	Part	Course	Title	Code	Hours/ Week	Credits	Pre- requisite	Marks CIA	ESE	Total
								CIA	ESE	Total
I	I	Tamil I	Language- Tamil I	U15TM1L1	6	3		25	75	100
	II	English I	English for Communication	U16EGPL1	6	3		25	75	100
	III	Core I	Financial Accounting – I	U17CM101	6	5		25	75	100
		Allied I	Banking Theory Law and Practice	U17CM1Y1	5	4		25	75	100
		Allied II	Business Economics	U17CM1Y2	5	4		40	60	100
	IV	Value Edu.	Value Education (RI/MI)		2	2		25	75	100
II	I	Tamil II	Language -Tamil II	U15TM1L2	6	3		25	75	100
	II	English II	Language through Literature	U16EGPL2	6	3		25	75	100
	III	Core II	Financial Accounting – II	U17CM202	6	5		25	75	100
		Allied III	Company Law	U17CM2Y3	5	4		40	60	100
		Allied IV	Business Statistics	U17CM2Y4	5	4		25	75	100
	IV	Env. Studies	Environmental Science		2	2		25	75	100
III	I	Tamil III	Language - Tamil III	U15TM1L3	6	3		25	75	100
	II	English III	English for Competitive Examinations	U16EGPL3	6	3		25	75	100
	III	Core III	Financial Accounting – III	U17CM303	5	4		25	75	100
		Core IV	Quantitative Techniques	U17CM304	5	4		25	75	100
		Allied V	Principles of Marketing	U17CM3Y5	4	3		25	75	100
	IV	SBEC I	Introduction to Computer – MS Word	U17CMPS1	2	2		40	60	100
		NMEC I	**(Students have to opt from other major)**	---	2	2		25	75	100
IV	I	Tamil IV	Language - Tamil IV	U15TM1L4	6	3		25	75	100
	II	English IV	Business English	U16EGPL4	6	3		25	75	100
	III	Core V	Cost Accounting	U17CM405	5	5		25	75	100
		Elective I	Business Law/ Retail Management	U17CM4:1 U17CM4:2	4	3		25	75	100
		Allied VI	Corporate Accounting	U17CM4Y6	5	4		25	75	100
	IV	SBEC II	Computer Tools – Spread sheet	U17CMPS2	2	2		60	40	100
		NMEC II	**(Students have to opt from other major)**	---	2	2		25	75	100
V	III	Core VI	Income Tax Law and Practice	U17CM506	6	5		25	75	100
		Core VII	Business Management Practices	U17CM507	6	5		25	75	100
		Core VIII	Computers in Business	U17CMP08	5	5		40	60	100
		Core IX	Financial Management	U17CM509	6	5		25	75	100
		Elective II	International Trade / Advertising Management	U17CM5:1 U17CM5:2	5	5		25	75	100
	IV	SBEC III	Goods and Services Tax	U17CMPS3	2	2		25	75	100
VI	III	Core X	Business Mathematics	U17CM610	6	5		25	75	100
		Core XI	Management Accounting	U17CM611	6	5		25	75	100
		Core XII	Financial Services	U17CM612	6	5		25	75	100
		Core XIII	Auditing	U17CM613	6	5		25	75	100
		Elective III	Indirect Taxes / Entrepreneurial Development	U17CM6:1 U17CM6:2	6	5		25	75	100
	V		Extension Activities Gender Studies			2 1				

COURSE OBJECTIVE

At the end of the course the students shall have an understanding of the basic concepts and shall have acquired skills in preparing final accounts of trading and non-trading organisations.

Unit I Introduction to Accounting

1.1   Basic concepts and conventions

1.2   Journal Entries including adjustments entries

1.3   Ledger

1.4   Trial balance

1.5   Preparation of Final Accounts

       1.5.1   Manufacturing accounts

       1.5.2   Trading accounts

       1.5.3   Profit and Loss account

       1.5.4   Balance sheet.

Unit II   Depreciation

2.1   Concept of depreciation

2.2   Causes of depreciation

2.3   Factors affecting amount of depreciation

2.4   Methods of recording depreciation

       2.4.1   When provision for depreciation account is maintained

       2.4.2   When provision for depreciation account is not maintained

2.5   Methods of providing depreciation

       2.5.1   Straight Line Method

       2.5.2   Written Down Value Method

Unit III   Final Accounts of Nonprofit organisations

3.1.   Receipts and payment accounts

3.2   Income and Expenditure

3.3   Balance sheet

3.4   Preparation of Receipt and Payment account from Income and Expenditure account and   Balance sheet

3.5   Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account.

Unit IV   Bill of exchange (Excluding Accommodation Bills)

4.1   Methods of Handling Bills of Exchange

       4.1.1   Retained till Maturity

       4.1.2   Discounting of Bills

       4.1.3   Endorsement of Bills

       4.1.4   Sent for Collection

4.2   Recording Transaction in books of Different Parties

       4.2.1   Retiring a bill under Rebate

       4.2.2   Dishonour of a bill

       4.2.3   Renewal of a bill

       4.2.4   Insolvency of the drawee

4.3   **Bank Reconciliation Statement**

       4.2.1   From Cash book to Pass book.

       4.2.2   From Pass book to Cash book.

       4.2.3   Preparation of Adjusted cash book

Unit V Single Entry System

5.1   Difference between Single Entry and Double Entry System

5.2   Ascertainment of Profit

5.3   Methods of Preparation

       5.3.1   Statement of Affair Method

       5.3.2   Conversion Method.

TEXT

T.S. Reddy and A. Murthy   -Financial Accounting –   Margam Publications, Chennai

REFERENCE

R.L.Gupta and V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi

N. Vinayagam& B. Charumathi - Financial Accounting Second revised edition-2008, S.Chand & Company Ltd, New Delhi

Theory 20% (Section A) , Problems 80% (Section B & C)

Allied - I	BANKING THEORY LAW AND PRACTICE	U17CM1Y1
Hours: 75		Credits: 4

COURSE OBJECTIVE

At the end of the course the students shall have an exposure to various concepts in Indian Banking System, and shall have an understanding of the provisions of the Banking Regulations Act, 1949 and be familiar with the latest developments in the field of Banking and Financial system.

Unit I Banking

1.0. An overview of Origin and development of banks
1.1. Banking Regulations Act 1949- Definition of Banking and Licensing of Banks
1.2. Kinds of Banks
     1.2.1 Commercial banks
     1.2.2 Industrial or Investment banks
     1.2.3 Cooperative banks-
     1.2.4 Agricultural development banks
     1.2.5 EXIM bank
     1.2.6 Foreign banks or foreign exchange banks
1.3. Commercial Banks- Functions of Modern Commercial banks and Universal banking
1.4. Opening of Bank branches – Importance and Inspection
1.5. Non Banking Financial Companies (NBFCs)

Unit II Central bank

2.0. Reserve bank of India – Objectives- Departments- Functions
2.1. Monetary policy – Types of credit control measures
     2.1.1 Objectives of Credit Control-Quantitative Credit Control
     2.1.2 Bank Rate-Working-Open market operation-Effectiveness
     2.1.3 Cash Reserve Ratio-Variable Cash Reserve ratio (VCRR)
     2.1.4 Selective Credit control measures-Regulation of Consumer Credit
2.2. Management of Deposits - Types of deposits
2.3. Advances and Lending -principles of sound bank lending

Unit III Banker, Customer and Negotiable instruments

3.0. Relationship between banker and customer
3.1. Special types of bank customers
3.2. Negotiable instruments – Definition – Features
     3.2.1. Promissory note-Bill of exchange-Holder and Holder in due course
     3.2.2. Cheques- Crossing of cheque –Types of crossing –Dishonour of Cheques
     3.2.3. Endorsement –Types of Endorsements
3.3 Collection banker and paying banker
     3.3.1. Meaning of collecting banker-Capacity-Conversion-Statutory protection
     3.3.2. Meaning of paying banker- payment in due course
     3.3.3. Duties and responsibilities of paying banker in honouring cheques
     3.3.4. Dishonour and Consequences of wrongful dishonour by paying banker
     3.3.5. Statutory protection to paying banker

Unit IV Electronic banking

4.0. E-Banking – Meaning - Benefits
4.1. Internet Banking Services – Drawbacks
4.2. Mobile Banking – Features – Drawbacks
4.3. Automated Teller Machine (ATM) –Features – Benefits – Challenges
4.4. Credit Cards – Benefits – Constraints
4.5. Cash deposit machine CDM- Coin vending machine- MICR Cheques – Benefits

Unit V Recent Trends

5.0. RBI Guidelines – Benefits of Electronic Clearing Systems
5.1. E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer
5.2. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features
5.3. Demat account –Application supported by blocked amount (ASBA)

TEXT

KPM Sundharam and PN Varhney (2010)- " Banking Theory Law And Practice", Sultan Chand & Sons, New Delhi

REFERENCE

B. Santhanam – Banking Theory Law and Practice, Margham Publications, 5th edition (2012)

SEMESTER I		
Allied - II	BUSINESS ECONOMICS	U17CM1Y2
Hours: 75		Credits: 4

COURSE OBJECTIVE

At the end of the course students shall have understood the fundamental concepts of economics and will be able to correlate these concepts to real life situation to markets in particular and the economy in general.

Unit I   Introduction to Business Economics
1.0   Definitions
1.1   The economic system
1.2   Central problems of an economy
1.3   Central problems and the price mechanism
1.4   Resource allocation in Capitalist, Socialist and Mixed Economy.

Unit II   Demand and Supply Analysis
2.0   Demand
2.1   Law of Demand
2.2   Demand Curve
2.3   Elasticity of demand
2.4   Measurement and types
2.5   The slope of a demand curve and the elasticity
2.6   Factors governing price elasticity of demand
2.7   Law of supply and supply schedules
2.8   Supply curve
2.9   Determinants of supply
2.10   Measurement of Elasticity of Supply

Unit III   Indifference Curve Analysis
3.0   The Indifference curve analysis of demand
3.1   Indifference schedule
3.2   The Principle of Diminishing marginal Rate of Substitution
3.3   Properties of indifference curves
3.4   Consumer's equilibrium in indifference analysis.

Unit IV   Cost Analysis
4.0   Cost analysis
4.1   Cost concepts and classification
4.2   Cost of production in the short and long period
4.3   Market in economic analysis
4.4   Classifications of markets and price determination.
         4.4.1   Perfect Competition
         4.4.2   Imperfect Competition
         4.4.3   Monopoly
         4.4.4   Duopoly
         4.4.5   Oligopoly
         4.4.6   Monopolistic Competition
         4.4.7   Monopsony

Unit V   National Income and Trade Cycle
5.0   Trade cycle
5.1   Phases or stages of a Trade Cycle
5.2   National income
            5.2.1   GDP
            5.2.2   GNP
            5.2.3   Wholesale Price Index
            5.2.4   Inflation
5.3   Estimation of national income as Net aggregate output
5.4   National Income as aggregate value of final products
5.5   Real and money national income.

TEXT
KPM Sundharam and E N Sundharam -Business Economics, Sultan Chand, New Delhi

REFERENCE
Dr. S. Sankaran, Business Economics, Margham Publications, Chennai
Dr. Apte, Macro Economics
Dr. Vittal P.R, Business Mathematics, Margham Publications, 6th edition, 2004
Dr. D. Joseph Anbarasu& S. Sriram, Business Mathematics, Learntech Press, Chennai

SEMESTER II		
Core- II	**FINANCIAL ACCOUNTING II**	**U17CM202**
Hours: 90		**Credits: 5**

COURSE OBJECTIVE

At the end of the course the students shall have acquired skills to prepare consignment, joint venture, Branch, Hire purchase and Departmental accounts.

Unit I Consignment

1.1   Concept of Consignment

1.2   Ordinary Commission And Delcredere Commission

1.3   Valuation of unsold stock in the hands of consignee

1.4   Preparation of account sales

1.5   Treatment of abnormal loss

1.6   Treatment of normal loss

1.7   Accounting treatment in the books of consignor

1.8   Accounting treatment in the books of consignee.

Unit II Joint Venture

2.1   Concept of joint venture

2.2   Difference between consignment and Joint venture

2.3   Methods of recording Joint Venture transactions

      2.3.1 Recording the transactions in a separate set of books

      2.3.2 Recording the transactions in the books of only one co-venturer

      2.3.3 Recording the transaction in the books of all the co-venturers.

Unit III   Branch Accounts

3.1   Types of Branch Accounts

      3.1.1 Dependent branch

            3.1.1.1 Debtors Method

            3.1.1.2 Stock and Debtors Method

            3.1.1.3 Final accounts Method

            3.1.1.4 wholesale branch Method

      3.1.2 Independent branch.

            3.1.2.1 Separate Final Accounts Methods

Unit IV   Hire Purchase

4.1   Recording in the books hire vendor & hire purchaser (including Default and Repossession).

4.2   Methods of Recording

      4.2.1   Full cash price Method

      4.2.2   Actual price Method

      4.2.3   Interest suspense Method

      4.2.4   Debtors Method

      4.2.5   Stock & Debtors Method

Unit V Departmental Accounts

5.1   Treatment and Apportionment of Joint expenses

5.2   Treatment of Inter departmental transfers

5.3   Preparation of Departmental Trading and Profit and Loss Account

5.4   General Profit and Loss Account

TEXT

T.S.Reddy and A.Murthy-Financial Accounting –Margam publications, Chennai

REFERENCE:

R.L.Gupta and V.K.Gupta-Principles and Practice of Accountancy, Eleventh edition-2005, Sultan Chand Sons, New Delhi

N Vinayagam and B. Charumathi - Financial Accounting, Second revised edition-2008, S.Chand & Company Ltd,New Delhi

Theory 20% (Section A) , Problems 80% (Section B & C)

SEMESTER II		
Allied -III	**COMPANY LAW**	**U17CM2Y3**
Hours: 75		**Credits: 4**

COURSE OBJECTIVE

At the end of the course the students shall have acquired knowledge regarding the Companies Act 2013.

Unit I Introduction
1.1.0   Introduction
1.1.1   Company definition
1.1.2   Characteristics
1.2.0   Types of companies
1.2.1   Public Company
1.2.2   Private Company
1.3.0   Features of public company and private company
1.4.0   Conversion of public company into private company
1.5.0   Companies registration
1.6.0   Lifting up of corporate veil

Unit II   Documents -Memorandum And Articles
2.1.0   Memorandum of association
2.1.1   Contents
2.1.2   Alteration of Memorandum
2.2.0   Articles of association
2.2.1   Contents
2.2.2   Alteration of Memorandum
2.2.3   Doctrine of Constructive notice
2.2.4   Doctrine of Indoor management
2.3.0   Prospectus

Unit III   Meetings
3.1.0   Meetings
3.1.1   Definitions
3.1.2   General meetings of shares holders
    3.1.2.1   Statutory meeting
    3.1.2.2   Annual general meeting
    3.1.2.3   Extraordinary general meeting
    3.1.2.4   Class meeting
3.1.3   Quorum for meeting
3.1.4   Proxy
3.1.5   Resolution
3.1.6   Minutes.

Unit IV   Company Management
4.1.0   Appointment of directors
    4.1.1   Appointment of directors by small share holder
    4.1.2   Appointment of additional directors
    4.1.3   Appointment of alternate directors
    4.1.4   Appointment of nominee directors
    4.1.5   Women Directors
4.2.0   Powers & Duties of directors
4.3.0   Register of director
4.4.0   Vacation of office of directors
4.4.1   Removal of directors

Unit V   Winding Up
5.1.0   Winding up
5.1.1   Dissolution of Company
5.1.2   Modes of winding up
    5.2.2.1   Winding up by the court
    5.2.2.2   Voluntary winding up
5.1.3   General provisions on Winding up

TEXT
Essentials of Company Law - N.D.Kapoor, Twenty-minute Edition, (Reprint – 2015) Sultan Chand and Sons, New Delhi.
REFERENCE
Company law – PMS Abdul Gafoor and S.Thothadri – 2nd Edition – Vijay Nicole Imprints Private Limited.

SEMESTER II		
Allied - IV	**BUSINESS STATISTICS**	**U17CM2Y4**
Hours: 75		**Credits: 4**

COURSE OBJECTIVE
At the end of the course the students shall have acquired skills relating to the collection and analysis of data and to draw meaningful inference from the analysis using the appropriate statistical tools.
Unit I Introduction to the study of Statistics

1.1. Statistics
    1.1.1. Meaning
    1.1.2. Definition
    1.1.3. Functions
    1.1.4. Scope
    1.1.5. Merits and Demerits
1.2. Sampling
    1.2.1. Meaning
    1.2.2. Definition
    1.2.3. Methods of sampling
1.3. Collection of data
1.4. Tabulation of data
1.5. Representation of data
    1.5.1. Diagrammatic Representation
    1.5.2. Graphic representation

Unit II Measures of central Tendency
2.1. Mathematical averages
    2.1.1. Arithmetic Mean
    2.1.1.1.   Direct method
    2.1.1.2.   Short-cut method
    2.1.1.3.   Step Deviation method
    2.1.2. Geometric Mean
    2.1.3. Harmonic Mean
    2.1.4. Corrected Mean
    2.1.5. Combined Mean
2.2. Positional averages
    2.2.1. Median
    2.2.2. Quartiles
    2.2.3. Deciles
    2.2.4. Percentiles
2.3. Mode

Unit III   Measures of Dispersion
3.1. Range
3.2. Quartile Deviation
3.3. Mean Deviation
3.4. Standard Deviation
    3.4.1. Actual Mean method
    3.4.2. Assumed Mean Method
    3.4.3. Combined Standard Deviation
    3.4.4. Corrected Standard Deviation
3.5. Coefficient of variation
3.6. Comparison of Measures of dispersion
3.7. Lorenz Curve

Unit IV   Correlation and Regression:
4.1. Correlation
    4.1.1. Definition
    4.1.2. Karl Pearson's Correlation
    4.1.3. Spearman Rank Correlation
    4.1.4. Concurrent Deviation
4.2. Regression
    4.2.1. Definition
    4.2.2. Regression Equation
    4.2.3. Linear Regression
    4.2.4. Difference between Regression and Correlation

Unit V Analysis of Time series and Index numbers:
5.1. Elements of Time Series
    5.1.1. Secular Trend
    5.1.1.1.   Graphic Method
    5.1.1.2.   Method of Semi-Averages
    5.1.1.3.   Method of Moving Averages
    5.1.1.4.   Method of Least Squares
    5.1.2. Seasonal Fluctuations
    5.1.2.1.   Method of Simple Averages
    5.1.2.2.   Method of Moving Averages
    5.1.2.3.   Ratio to trend Method

TEXT

R.S.N.Pillai and Bagavathy, Statistics : Theory and Practice, Sultan Chand & Sons, 2010, New Delhi

REFERENCE

PA.Navanitham, Business Statistics, Jai publishers, Trichy

Theory – 20% (Section A), Problems – 80% (Section B & C)

	SEMESTER III	
Core- III	**FINANCIAL ACCOUNTING - III**	**U17CM303**
Hours: 75		**Credits: 4**

COURSE OBJECTIVE

At the end of the course the students shall have understanding of the nature of partnership, and will be able to prepare Revaluation account for recording changes in valuation of assets and liabilities at the time of retirement of a partner, follow the accounting procedure when two or more than two firms amalgamate, understand the purpose of royalty accounting and its treatment and recording and understand the meaning of insurance claims and its computation.

  Unit I   **Partnership accounts**
  1.1   Essential characteristics of partnership

1.2   Preparation of Final accounts With adjustments
1.3   Fixed and Fluctuating capital Methods
1.4   Method of Calculating of Goodwill.
    1.4.1   Average Profit Method
    1.4.2   Super Profit Method
    1.4.3   Capitalisation Method

Unit II   Treatment for Partnership Admission
2.1   Treatment for Partnership Retirement
2.2   Treatment for Death of a partner
2.3   Treatment of Joint life policy for Retirement and Death of a Partner

Unit III   Amalgamation, Dissolution of firms and Insolvency of Partners
3.1   Amalgamation of partnership firm
3.2   Dissolution of partnership firms
3.3   Insolvency of partners
    3.3.1   Insolvency of only one partners
    3.3.2   Insolvency of all partners
3.4   Sale of a firm to a company
3.5   Gradual realisation of assets or Piecemeal distribution.
    3.5.1   Maximum Loss Method
    3.5.2   Surplus Capital Method
Unit IV   Royalty
4.1   Concept of Royalty
4.2   Treatment for Lease
    4.2.1   Recording in the books of lessor
    4.2.2   Recording in the books lessee.
4.3   Treatment for Sublease
    4.3.1   Recording in the books of lessor
    4.3.2   Recording in the books lessee.
    4.3.3   Recording in the books Sublessee

Unit V   Insurance claims
5.1   Computation of Claim to be lodged Including Average Clause
    5.1.1   For Loss of Stock Policy
    5.1.2   For Loss of Profits Policy

TEXT
T.S.Reddy and A.Murthy-Financial Accounting –Margam publications, Chennai

REFERENCE
R.L.Gupta and V.K.Gupta-Principles and Practice of Accountancy, Eleventh edition-2005, Sultan Chand & Sons, New Delhi
N Vinayagam and B. Charumathi - Financial Accounting, Second revised edition-2008, S. Chand & Company Ltd, New Delhi

SEMESTER III		
Core- IV	**QUANTITATIVE TECHNIQUES**	**U17CM304**
Hours: 75		**Credits: 4**

COURSE OBJECTIVE
At the end of the course, the student shall have gained knowledge about the Linear Programming Problem and its methods, will be able to analyse and find an optimal solution to the transportation problem, shall have developed an understanding about the game theory and simulation, gained knowledge about the replacement theory and shall be able to analyse and find solution to problems in decision analysis and network analysis.

Unit I Introduction to Operations research and Linear Programming Problem
1.1   Operations research – Origin and development

1.2   Role in decision making
1.3   Phases and approaches to OR
1.4   Linear programming problem – Applications and limitations
1.5   Formulation of LPP
1.6.   Optimal Solution to LPP
        1.6.1   Graphical method
                1.6.2   Simplex Method (excluding dual problem)

Unit II Transportation and Assignment problem
2.1   Transportation problem – methods
        2.1.1   North West corner method
            2.1.2   Least cost method
            2.1.3   Vogel's approximation method
            2.1.4   Moving towards optimality - Stepping stone & MODI methods
2.2   Assignment problem

Unit III   Game Theory and Simulation
3.1   Game Theory- different strategies followed by the players in a game.
        3.1.1   Optimal strategies of a game using maximin criterion.
            3.1.2   Dominance property
            3.1.3   Graphical method
3.2   Simulation

Unit IV   Replacement Problem
4.1   Replacement decisions
 4.2   Replacement policy without change in money value
 4.3   Replacement of items that fail completely (group replacement)
 4.4   Applications in finance and accounting

Unit V Decision Analysis and Network Analysis
5.1   Decision analysis – EMV criterion – EOL and EVPI
 5.2   Decision tree analysis
 5.3   Network Analysis
                5.3.1   PERT
        5.3.2   CPM
        5.3.3   Simple CPM calculations
5.4   Application in finance and accounting (Excluding crash)

TEXT
P.R.Vittal - Operation Research, Margham publications, 2nd edition , Chennai

REFERENCE
V.K.Kapoor,   Operations Research, Sultan Chand & Sons, 5th edition
S.C.Kothari, Quantitative techniques, Vikas Publishing House Pvt.Ltd, Delhi
P.Mariappan, Operation Research, Pearson Education India
P.C.Tulsian& Vishal Pandey - Quantitative techniques, Pearson Education

Theory – 20 % (Section A) , Problems –80 % (Section B & C)

SEMESTER III		
Allied - V	**PRINCIPLES OF MARKETING**	**U17CM3Y5**
Hours: 60		**Credits: 3**

COURSE OBJECTIVE
On Completion of this course the students shall learnt the basic principles of Marketing and shall be able to practice the skills of marketing.
Unit I Introduction to Marketing
1.1   Meaning
1.2   Objectives
1.3   Classification of markets
1.4   Evolution of the concept of marketing
1.5   Various approaches of marketing
1.6   Consumer behavior
            1.6.1   Factors affecting consumer behavior

      1.6.2   Buying decision Behaviour

**   1.6.3**   Market Segmentation.

Unit II Product
2.1   Meaning and Definition
2.2   Features
2.3   Classification
2.4   Product planning and development
2.5   Product life cycle
2.6   Branding
      2.6.1   Essentials of a good brand
      2.6.2   Functions of brand
      2.6.3   Kinds of brands
2.7   Packaging
      2.7.1   General functions
      2.7.2   Kinds of packages

Unit III   Pricing and Distribution
3.1   Pricing Meaning
3.2   Objectives of Pricing
3.3   Factors affecting Pricing
3.4   New Product pricing strategy
3.5   Price adjustment strategy
3.6   Physical distribution
      3.6.1   Channels
      3.6.2   Types
      3.6.3   Channel functions
      3.6.4   Selection of channels
      3.6.5   Wholesaling
      3.6.6   Emerging trends in Retail trade
      3.6.7   E-marketing portals.

Unit IV   Promotion
4.1   Promotion
4.2   Promotion Mix
4.3   Advertising
4.4   Sales Promotional techniques
4.5   Personal selling
4.6   Public relations.

Unit V Recent trends in marketing
5.1   Customer relationship Marketing
5.2   E-Marketing
5.3   Online Marketing
5.4   Tele Marketing

TEXT

Marketing Management- R.S.N.Pillai and Bagavathi, Sultan Chand & Sons

REFERENCE:

Marketing – J. Jayasankar, Margham Publications, 1st edition, 2013

Marketing – L. Natarajan, Margham Publications, Chennai

Marketing – Rajan Nair, Sultan Chand & sons, 2nd edition

Principles of Marketing - Philip Kotler and Gary Armstrong, Prentice hall, 9th edition

Principles of Marketing - William Stanton, McGraw-Hill, 2006   -

SEMESTER III		
SBEC - I	**INTRODUCTION TO COMPUTERS – MS WORD**	**U17CMPS1**
Hours: 30		**Credits: 2**

COURSE OBJECTIVE

     At the end of the course the student will be able to use MS Word confidently.

Unit I Beginning to Use Microsoft Word
1.1   Word Processing versus Desktop Publishing
1.2   Starting - Microsoft Word 2007
1.3   Opening a New Document
1.4   Saving a Document
1.5   Getting Help with MS Word
1.6   Basic Editing

1.6.1	The Cursor	
1.6.2	Inserting Text - Deleting Text ~ Text Undo and Redo -Wrap Text	
1.6.3	Formatting - Selecting Text	
1.6.4	Applying a Font –Changing Font Size -Font Attributes - Font Colour- Clear Formatting	
1.6.5	Text Alignment Copying and Moving Texts and Objects - The Clipboard - Paste	

Unit II Editing Features

2.1 Spell Check — Thesaurus - Auto Correct – Creating Own Default Dictionary
2.2 Word Count -Track Changes -Accepting and Rejecting Changes - Page View – Zoom
2.3 Paragraph Formatting - Changing Paragraph Alignment - Indenting Paragraphs –
2.4 Add Borders or Shading to a Paragraph, Apply Paragraph Styles –Change Spacing between Paragraphs and Lines

Unit III   Tables

3.1 Creating Tables
     3.1.1 Creating a table by highlighting the boxes
     3.1.2 Create a table by using Insert Table command
     3.1.3 Converting Text into a Table - Quick Tables -Entering Text
3.2 Table Tools -Inserting rows and columns- Deleting Cells, Rows or Columns - Merging Cells and Splitting Cells -Adjusting Column Width- Position text within a Cell –
3.3 Borders and Shading. Bulleted and Numbered Lists - Creating Outlines

Unit IV   Page Formatting

4.1 Apply a Page Border and Color –
4.2 Changing the Orientation, Size of the Page, or Size of Columns
4.3 Insert Headers and Footers (including Page Numbers-Creating a Page Break- inserting Graphics, Pictures, and Table of Contents – Inserting Special Characters.

Unit V Advanced Tools

5.1 References and Citations -Macros - Compare and Merge Documents –
5.2 Protect Document
5.3 Mailing Lists - Creating a List for Mail Merge – Mail Merge.

REFERENCE

Herb Tyson, Microsoft Word 2010 Bible –Microsoft Word MVP
FaitheWempen ,Microsoft Word 2010 in Depth –- Que
Katherine Murray, Microsoft Word 2010 Inside Out –- Microsoft

NMEC I : **(Students have to opt from other major)**

Sl.No	Programme	Course Title	Course Code
1	History	The Working of Indian Constitution	U16HS3E1
2	Economics	Economic for Competitive Examinations - I	U16EC3E1
3	English	Journalism	U16EG3E1
4	Mathematics	Mathematics for Competitive Examinations	U14MA3E1
5	Physics	Simple Appliances	U16PH3E1
6	Chemistry	Food and Nutrition	U16CH3E1
7	Botany	Nursery Technology	**U16BYPE1**
8	Zoology	Public Health and Hygiene	U16ZY3E1

9	Computer Science	Basics of Computer Programming	U16CS3E1
10	B.C.A.	Fundamentals of Web Design	U16CA3E1
11	Bioinformatics	Basic Bioinformatics	U16BI3E1
12	Actuarial Mathematical Science	Principles of Insurance	U16AS3E1
13	Biotechnology	Basics of Biotechnology	U16BT3E1
14	Physical Education	Physical Education and Health Sciences	U14PE3E1

SEMESTER IV		
Core- V	**COST ACCOUNTING**	U17CM405
Hours: 75		**Credits: 5**

COURSE OBJECTIVE

On completion of this course the students will be familiar with the importance of cost ascertainment, reduction and control of Material, Labour and Overheads, will have developed the skills needed to apply costing technique for each element of cost and will have understood the procedures to calculate the cost of the products and services.

Unit   I   Introduction to Cost Accounting and Material Control
1.1   Cost Accounting
        1.1.1   Definition of Cost, costing, cost Accounting and cost Accountancy
        1.1.2   Scope of Cost Accounting
        1.1.3   Merit and Demerit
        1.1.4   Classification of cost
        1.1.5   Elements of cost
        1.1.6   Cost centre

        4.1.3   Reconciliation of cost and financial accounts
4.2   Job costing
        4.2.1   Definition of job costing
        4.2.2   Job costing procedures
        4.2.3   Forms used in job costing

4.3   Batch Costing
        4.3.1   Definition of Batch costing
            4.3.2   Determination of Economic Batch Quantity

4.4   Contract costing
        4.4.1   Introduction
        4.4.2   Characteristic Features of contracts and contract costing
            4.4.3   Recording of Costs of a Contract
        4.4.4   Recording of Value and Profit on Contracts
          4.4.5   Profit or Loss on Contracts
          4.4.6   Escalation clause
          4.4.7   Cost plus Contracts.

Unit V Methods of costing (operating Costing and process Costing)
5.1   Operating and operation costing
        5.1.1   Meaning and definition
        5.1.2   Operation and service costing
        5.1.3   Transport Costing
        5.1.4   Costing Procedures in Transport of Costs
        5.1.5   Presentation of Costs
        5.1.6   Computation of Cost Unit in Road Transport Business
        5.1.7   Importance of Running Kilometers
        5.1.8   Types of problems
5.2   Process Costing
        5.2.1   Meaning of Process Costing
        5.2.2   Costing procedures
        5.2.3   Important aspects of Process Costing – (Normal loss,Abnormal loss and gain)
        5.2.4   Work in progress (excluding equivalent production concepts)

TEXT
Reddy T.S. and Hari Prasad Reddy Y., (2012). Cost Accounting, Margham Publications: Chennai.

REFERENCE
1. Murthy &Gurusamy S, (2000). *Cost Accounting*, Tata McGrawHill Publications: New Delhi.
2. Jain S.P &Narang K. L., (2012). *Cost Accounting*, Kalyani Publications: New Delhi.

Theory 20 % (Section A) , Problems 80 % (Section B & C)

SEMESTER IV		
Elective - I	**BUSINESS LAW**	**U17CM4:1**
Hours: 60		**Credits: 3**

COURSE OBJECTIVE
On completion of this course the students will have learnt the fundamentals of laws pertaining to general contracts and special contracts and laws relating to the Sale of Goods.

Unit I Introduction the object and nature of the law of contract
1.1   Introduction
        1.1.1   Nature and classification of Contracts
        1.1.2   Essential elements of a valid contract
1.2   Void, Voidable and Valid agreement
1.3   Offer and Acceptance
        1.3.1   Legal rules as to offer
        1.3.2   Tenders
        1.3.3   Cross offers
        1.3.4   Legal rules as to acceptance.

Unit II Consideration and Legality of Object
2.1   Consideration
        2.1.1   Definition
        2.1.2   Legal rules as to consideration
        2.1.3   Stranger to contract
        2.1.4   Contract without consideration is void-exceptions

2.2   Capacity of Parties
      2.2.1   Law relating to competence of parties to a contact
      2.2.2   Minors
      2.2.3   Persons of unsound mind
      2.2.4   Other persons
2.3   Free Consent
      2.3.1   Meaning of "consent" and "free consent"
      2.3.2   Coercion
      2.3.3   Difference between coercion and undue influence
      2.3.4   Define misrepresentation and fraud
      2.3.5   Effects on the validity of an agreement
2.4   Legality of Object
      2.4.1   Unlawful and illegal agreements
      2.4.2   Effects of illegality
      2.4.3   Doctrine of public policy
2.5   Void contracts.
2.6   Contingent Contract
      2.6.1   Essential characteristics of a contingent contract
      2.6.2   Rules regarding contingent contract
      2.6.3   Difference between a wagering agreement and a contingent contract

Unit III   Performance and Discharge of Contracts
3.1   Performance of contracts
      3.1.1   Requisites of a valid tender
      3.1.2   Reciprocal promises
3.2   Discharge of contracts – Modes of Discharge
3.3   Remedies for Breach of contract
3.4   Quasi contracts
      3.4.1   Kinds of quasi-contracts.

Unit IV   Special contracts
4.0   Special contracts
4.1   Indemnity and Guarantee
      4.1.1   Essential features of a contract of guarantee
      4.1.2   Distinction between a contract of indemnity and a contract of guarantee
      4.1.3   Kinds of guarantee
      4.1.4   Rights of surety
      4.1.5   Discharge of surety
4.2   Bailment and pledge
      4.2.1   Requisites of bailment, Classification of bailment
      4.2.2   Duties and rights of bailor and bailee
      4.2.3   Distinction between particular lien and general lien
      4.2.4   Finder of goods
      4.2.6   Termination of bailment
      4.2.7   Rights and duties of pawnor and pawnee
4.3   Agency
      4.3.2   Essentials of relationship of agency
      4.3.3   Creation of agency
      4.3.4   Classification of agents
      4.3.5   Termination of agency.

Unit V Sale of Goods
5.1   Sale of Goods Act 1930
5.2   Formation of contract of sale
      5.2.1   Essentials of a contract of sale
      5.2.2   Distinction between sale and agreement to sell and a hire-purchase agreement
      5.2.3   Classification of goods
      5.2.4   Effect of destruction of goods
      5.2.5   Document of title to goods
5.3   Conditions and Warranties
      5.3.1   Distinction between a condition and warranty – Implied Conditions and Warranties
      5.3.2   Caveat Emptor
5.4   Transfer of property in and title of goods
      5.4.1   Passing of property
      5.4.2   Sale by non-owners
5.5   Rights of unpaid seller
      5.5.1   Remedies for breach of contract of sale
      5.5.2   Auction sales.

TEXT
N.D.Kapoor   - Elements of Mercantile Law, Sultan Chand & Sons

REFERENCE
K.R.Bulchandani   - Business law for management – Vikas 4/e, Himalaya Publishing House, 2006
Tulsian P. C   - Business Law for management, Sultan Chand Publications

SEMESTER IV		
Elective - I	**RETAIL MANAGMENT**	**U17CM4:2**
Hours: 60		Credits: 3

COURSE OBJECTIVE
After completing this course, the student will know various forms of retailing businesses, have developed knowledge on store location, practical analysis of site and trading, inventory management, analyse critical elements of retail stores operations and equip himself with skills critical for store keeping strategies.

Unit I   Retailing
1.1   Meaning
1.2   Definition
1.3   Characteristics
1.4   Retailing principles
1.5   Retail sales objectives
1.6   Retailing in India
1.7   Across the globe
1.8   Emerging trends in retailing
1.9   Retail formats –
      1.9.1   Store based
      1.9.2   Non-store based –
      1.9.3.   Traditional and non-traditional retailing –
      1.9.4   Internet retailing –
      1.9.5   Cyber retailing.

Unit II   Store location

2.1   Importance
2.2   Selection of loyalty
2.3   Site analysis
2.4   Trading analysis
2.5   Demand and supply density
2.6   Site availability
2.7   Trends in store location
2.8   Retail marketing segmentation
2.9   Significance
2.10   Market segmentation process
2.11   Key retail segments.

Unit III   Inventory
3.1   Reasons for holding inventory
3.2   Methods of inventory control
3.3   Selective inventory management
3.4   EOQ model
3.5   ABC analysis-VED analysis- FSN analysis - HML analysis
3.6   Inventory costs
3.7   Material handling
3.8   Latest development in inventory management.

Unit IV   Retail store operations
4.1   Elements of retail store operations
4.2   Management of retail store
4.3   The role of centralized retailer
4.4   An integrated retailing approach
4.5   Operations master schedule
4.6   Store maintenance
4.7   Energy management
4.8   Retailing success tips.

Unit V   Distribution management
5.1   Distribution channel
5.2   Functions of a distribution channel
5.3   Channel levels
5.4   Elements of physical distribution
5.5   Wholesaling
        5.5.1   Classification and characteristics
5.6   Warehousing
        5.6.1   Need
        5.6.2   Benefits
        5.6.3   Functions
        5.6.4   Features
        5.6.5   Classifications

TEXT
Harjit Singh, (2014), Retail Management - A Global Perspective, Text and Cases, S.Chand& Company Ltd., New Delhi

REFERENCE
Gibson G Vedamani, (2011), Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi.
GouravGhosal, (2010), Retail Management, Maxford Books PublishingHouse, New Delhi.
Dr. L. Natarajan (2016), Retail Management, Margham Publications, Chennai.

COURSE OBJECTIVE
At the end of the course, student shall have gained insight into share capital and its calculation, knowledge of the concepts of debentures and its workings, Amalgamation and Reconstruction of companies, Holding of subsidiary company Accounts and Accounts related to liquidation of Companies and its procedures.

Unit I Accounting for Share capital
1.1 Issues of shares
1.2 Allotment of shares
1.3 Forfeiture of shares
1.4 Reissue of forfeited shares
1.5 Redemption of preference shares.

Unit II Accounting for Debentures
2.1 Issue of Debentures at par and Premium
2.2 Redemption of Debentures
2.3 Sinking fund method
2.4 Purchase of own debentures in open market
2.5 Preparation of final accounts of companies (excluding managerial remuneration)

Unit III Problems in Amalgamation and Internal Reconstruction of Companies
3.1 Accounting for amalgamation in the nature of purchase and merger
3.2 Internal reconstruction
3.3 Profits prior to incorporation.

Unit IV Accounting for Holding and subsidiary Companies
4.1 Holding Companies (including intercompany holdings with one subsidiary company)
4.2 Consolidation of Balance sheet
4.3 Treatment of mutual Owings
4.4 Contingent liabilities
4.5 Unrealized profit
4.6 Revaluation of assets
4.7 Minority interest

Unit V Accounts relating to liquidation of Companies
5.1 Liquidator's final statement
5.2 Order of payment
5.3 Preferential payments (creditors)
5.4 Overriding preferential payments
5.5 Preparation of statement of affairs

TEXT
Reddy and Moorthy - Corporate Accounting - Margham publications, Chennai
REFERENCE
Shukla Grewel and Gupta - Advanced Accounts II, Sultan Chand & Sons
Gupta and Radha - Advanced Accountancy. S. Chand & Sons
Jain &Narang - Advanced Accountancy II , S.P.*Jain* and K.L.*Narang*, Kalyani publishers, New Delhi.

Theory – 20% (Section A), Problems – 80% (Section B & C)

SBEC- II	COMPUTER TOOLS – SPREAD SHEET	U17CMPS2
Hours: 30		Credits: 2

COURSE OBJECTIVE

On completion of this course the students will be skilful in the various functions and formulae's in MS Excel.

Unit I   Introduction to MS Excel

1.1   Navigating MS Excel – Cells, Rows, and Columns –
1.2   Workbooks –Opening – Labeling and Naming
1.3   Adding and Deleting –
1.4   Hiding/ Unhiding–
1.5   Columns and Rows – Adjacent Columns –Separated-Columns –
1.6   Saving Workbooks -Saving an Existing File.
1.7   Headers and Footers –
1.8   Margins for Headers and Footers – Print   Area ~print a Range of pages –
1.9   Printing

Unit II   Entering Information into Ms Excel

2.1   Entering data – Entering Labels and Values - Entering Values –Multiple Entries –
2.2   Copying Cells, Rows and Columns – Pasting Cells, Rows, and Columns-
2.3   To Paste an item from clipboard –
2.4   Inserting and Deleting Rows and Columns-To insert a Column – To insert a Row
2.5   Filling Cells with a Series of Data —Editing Cell Data – Find and Replace, Go to a Cell Data
2.6   Locking Rows and Columns by Freezing Panes -Spell Check –AutoCorrect –
2.7   Formatting a Worksheet – Change Font Style and Sizes - Adding Borders and Colors to Cells-
2.8   Changing Column Width- Changing Column Width using the Mouse – Changing Row Height
2.9   Change a Row Height by dragging the Mouse -Merge Cells –
2.10   Applying Number Formats-Creating Customer Number Formats-Align Cell Contents –
2.11   Creating Your Own Cell Styles – Conditional Formatting – Freeze and Unfreeze Rows and Columns

Unit III   Adding Elements To A Workbook

3.1   Adding Images – Modifying Images –
3.2   Adding WordArt-Inserting AutoShapes-Adding Clipart – Adding a Hyperlink-
3.3   Charts-Types of Charts-Chart Tools – Modifying and Moving a Chart-
3.4   Organizational Charts—Changing an Organizational Chart – Other changes to Charts

Unit IV   Formulas And Calculations

4.1   Definition and Explanation of Formulas
4.2   Calculations Mathematical operators-
4.3   Creating a Formula –
4.4   The Role of Functions – Creating Functions.
4.5   References-
4.6   Using Labels- Using Names – Name Manager - Absolute, Relative and Mixed Cell References
4.7   Creating a Table-inserting Row and Columns into a Table-Adding Up Values –
4.8   Entering Data into a Table-Sorting Data into a Table – Using Filters to sort Tables –
4.9   Using Table Border to Expand a Table – Totaling and Tallying Data.
4.10   Data Validation-Finding invalid Entries - Auditing Trace - Precedents and Dependents

Unit V   Creating New Presentations using templates

5.1   Adding text, pictures, sounds, movies, and charts for presentation.
5.2   Design slides using themes, colors, and special effects, animating objects.
5.3   Add special effects to slide transitions.
5.4   Working with Master Slides, Setting up slide shows and rehearsing timings for slides.
5.5   Collaborating using social media and PowerPoint together

REFERENCE

Joseph Anbarasu et al. Excel for Business, Learntech Press, Trichy.
Microsoft Office Excel 2007: Complete Concepts and Techniques – Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney.
MS Office PowerPoint Presentations - Gary Shelly, Thomas.J.Cashman, Jeffrey.J.Quasney.

Practical Examination only

NMEC II : **(Students have to opt from other major)**

Sl.No	Programme	Course Title	Course Code

1	History	India Today	U16HS4E2
2	Economics	Economic for Competitive Examinations - II	U16EC4E2
3	English	Functional English	U16EG4E2
4	Mathematics	Statistical Applications(Practicals)	U14MAPE2
5	Physics	Home Appliances	U16PH4E2
6	Chemistry	Principles of Medicinal Chemistry	U16CH4E2
7	Botany	Mushroom Cultivation	U16BYPE2
8	Zoology	Glimpses of Zoology	U16ZY4E2
9	Computer Science	Fundamentals of Information Technology	U16CS4E2
10	B.C.A.	Working Principles of Internet	U16CA4E2
11	B.Sc. Bioinformatics	Basic Structural Bioinformatics	U16BI4E2
12	Actuarial Mathematical Science	Financial Markets in India	U16AS4E2
13	B.Sc. Biotechnology	Applied Biotechnology	U16BT4E2

COURSE OBJECTIVE

At the end of the course, students shall be able to learn the concepts of taxation in general and income tax in particular and shall be able to calculate tax on incomes under different heads.

Unit I Basic Concepts of Income Tax

1.1	History of income tax
1.2	Cannons of taxation
1.3	Assessee
1.4	Various types of Assessees
1.5	Assessment year
1.6	Previous year
1.7	Agricultural income
1.8	Capital receipts and revenue receipts
1.9	Capital expenditure and revenue expenditure
1.10	Capital loss and revenue loss
1.11	Incomes exempted u/s 10
1.12	Ordinary resident, not ordinary resident and non-resident
1.13	Basic conditions and additional conditions to identifying the residential status of individual
1.14	Residential status
	1.14.1 Hindu Undivided Family (HUF)
	1.14.2 Company
	1.14.3 Firm
	1.14.4 Association of Person (AOP)
	1.14.5 Body of Individual (BOI)
	1.14.6 Artificial Juridical person
1.15	Incidence of tax
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non-resident

Unit II Computation of income under salary

2.1	The characteristics / features of salary
2.2	Incomes that are chargeable to tax under the head salaries as per section 15
2.3	Different forms of salary
	2.3.1 Advance salary
	2.3.2 Arrear salary
	2.3.3 Gratuity
	2.3.4 Pension
	2.3.4.1 Government employee
	2.3.4.2 Non-government employee
	2.3.5 Leave encashment
	2.3.5.1 Government employee
	2.3.5.2 Non-government employee
	2.3.6 Provident fund and its calculation
	2.3.7 Profit in lieu of salary
2.4	Allowance
	2.4.1 Taxable and non-taxable
2.5	Perquisites
	2.5.1 Specified employee and unspecified employee
	2.5.2 Taxable for all specified and unspecified
	2.5.3 Taxable for specified employee only
	2.5.4 Exempted for all (specified and unspecified with certain limits)
2.6	Deductions u/s 16
2.7	Deduction u/s 80c

Unit III   Computation of income under house property

3.1	Basic terms
	3.1.1 Expected rent
	3.1.2 Faire rental value
	3.1.3 Market value
	3.1.4 Actual rent
	3.1.5 Standard rent
	3.1.6 Unrealized rent
	3.1.7 Vacancy period
	3.1.8 Arrear rent
	3.1.9 Gross annual value
	3.1.10 Net annual value

	5.6.3	Casual income
	5.6.4	Tax free Government securities
	5.6.5	Less tax Government securities
	5.6.6	Tax free Commercial securities
	5.6.7	Less tax Commercial securities
	5.6.8	Stake money

5.7   Residuary head of income

5.8   The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source

5.9   Various deductions

5.10   Various deductions that cannot be claimed as deductions

5.11   The treatment of casual incomes

5.12   Various kinds of securities and their tax treatment

5.13   Grossing up of income and its calculation

5.14   Calculation of income from other source

TEXT

N.Hariharan - Income tax, law and practice,   Vijay Nicole Imprint Private Limited

REFERENCE

Gaur and Narang   -   Income tax, law and practice, Kalyani publishers

Dinkarpagare   -   Law and practice of income tax, Sultan Chand Sons

Theory – 25 % (Section A), Problems – 75 % (Section B & C)

SEMESTER V		
Core- VII	**BUSINESS MANAGEMENT PRACTICES**	**U17CM507**
Hours: 90		**Credits: 5**

COURSE OBJECTIVE

On Completion of this course, Students will have the knowledge of Business and will be able to start and manage a Business

Unit I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT

1.1 Management
1.2 Meaning, Definition of Management
1.3 Features of management
1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and Peter Drucker
1.5 Hawthorne Experiments
1.6 Functions of Management
1.7 Planning
   1.7.1 Meaning
   1.7.2 Steps
   1.7.3 Types of Planning
   1.7.4 Planning Process
1.8 Decision Making
   1.8.1 Techniques
   1.8.2 Steps
1.9 MBO
   1.9.1 Definition
   1.9.2 Features 1.9.3 Steps in MBO
   1.9.4 Merits
1.10 Roles of a manager – Mintzberg's

UNIT II ORGANISING

2.1 Meaning
2.2 Nature and Importance of Organisation
2.3 Organisation Theory
2.4 Types of Organisation
2.5 Delegation
   2.5.1 Definition
   2.5.2 Process of Delegation
   2.5.3 Types of Delegation
   2.5.4 Barriers to Delegation

UNIT III STAFFING - HRM

3.1 Meaning
3.2 Objectives, Policies and Procedures
3.3 Functions of HRM
   3.3.1 Recruitment
         3.3.1.1 Definition
         3.3.1.2 Sources of Recruitment .
   3.3.2 Selection
         3.3.2.1 Definition
         3.3.2.2 Process of Selection
   3.3.3 Recruitment Vs Selection
   3.3.4 Training
         3.3.4.1 Definition
         3.3.4.2 Steps in Training
         3.3.4.3 Methods of Training.
3.4 Performance Appraisal
   3.4.1 Definition,
   3.4.2 Objectives of performance Appraisal
   3.4.3 Methods of Performance Appraisal
   3.4.4 Job Analysis- Definition
   3.4.5 Techniques of Job Analysis
   3.4.6 Job Description and Job Specification – Concept
   3.4.7 Job Evaluation – Objectives
   3.4.8 Methods of Job evaluation

UNIT IV DIRECTING

4.1 Motivation
   4.1.1 Definition and Types of Motivation
   4.1.2 Theories of Motivation

     4.1.2.1 Maslow's theory of Hierarch of needs
     4.1.2.2 Douglas McGregor's theory
     4.1.2.3 Herzberg's Theory
4.2 Leadership
   4.2.1 Leadership Styles
   4.2.2 Qualities of leadership
   4.2.3 Functions of a Leader
4.3 Communication
   4.3.1 Meaning and importance of communication
   4.3.2 Elements of communication Process
   4.3.3 Types of communication
   4.3.4 Problems or Barriers in communication

UNIT V CO-ORDINATION CONTROL AND RECENT TRENDS IN MANAGEMENT

5.1 Coordination
   5.1.1 Meaning
   5.1.2 Determinants of coordination needs
   5.1.3 Coordination mechanism
   5.1.4 Techniques of Coordination

5.2 Control
   5.2.1 Meaning and Nature of control
   5.2.2 Characteristics of an Ideal Control System
   5.2.3 Control Devices
     5.2.3.1 Traditional devices
     5.2.3.2 Modern devices
5.3 Recent trends in Business Management
   5.3.1 Introduction- Virtual organization and Global organization
   5.3.2 Finance
     5.3.2.1 Block chain
     5.3.2.2 Data Analytics
   5.3.3 Human Resource Management
     5.3.3.1 HR Analytics
     5.3.3.2 Gig economy
   5.3.4 Marketing
     5.3.4.1 Big Data in Marketing Analytics
     5.3.4.2 Search engine optimization
     5.3.4.3 CRM
   5.3.5 Production Management
     5.3.5.1 TQM
     5.3.5.2 Lean management
     5.3.5.3 Six Sigma
   5.3.6 IOT (Internet of Things)

TEXTBOOK

S. A. Sherlekar - Modern Business Organization and Management,Himalaya Publishing House Pvt. Ltd. – India (2014)
Dr. C. B. Gupta - Industrial Organization and Management, Sultan Chand & Co, India (2004)
Biswanath Ghosh - ―Human Resource Development and Management‖, Vikas Publishing House Pvt., Ltd., New Delhi.(2000)

SEMESTER V		
Core- VIII	**COMPUTERS IN BUSINESS**	**U17CMP08**
Hours: 75		**Credits: 5**

COURSE OBJECTIVE

On completion of the course student will be able to understand the basic concepts of Tally, and will be skilful in maintaining accounts of a business firm using Tally.

Unit I   Introduction to Tally
1.1   Basic concept of Tally
1.2   Architecture and customization of Tally
1.3   F11 features of Tally
1.4   F12 configuration of Tally
1.5   Tally screen and menu

Unit II   Ledger creation and Accounting Voucher Entries
2.1   Ledger creation
        2.1.1Creation of company
        2.1.2Group creation
        2.1.3Ledger creation
        2.1.4Altering and deleting company, group and ledger Accounts

2.2   Accounting voucher Entries
        2.2.1   Receipts voucher
        2.2.2   Payment voucher
        2.2.3   Purchase voucher
        2.2.4   Sales voucher
        2.2.5   Contra voucher
        2.2.6   Journal voucher
        2.2.7   Altering and Deleting voucher

Unit III   Inventory and Voucher entries
3.1   Creation of Inventory
        3.1.1   Configuration and features of stock items
        3.1.2   Create stock item
        3.1.3   Create unit of measurement
        3.1.4   Create stock group
        3.1.5   Create stock category
        3.1.6   Create Godown
3.2   Creation of inventory vouchers (without tracking no)
        3.2.1   Create receipt note
        3.2.2   Create delivery note
        3.2.3   Create Rejection in
        3.2.4   Create Rejection out
        3.2.5   Stock Journal
        3.2.6   Physical stock

Unit IV   Cost Centers and voucher entries and advanced invoicing
4.1   Cost centers and cost category
        4.1.1   Creation of cost centers
        4.1.2   Editing and deleting
        4.1.3   Cost centers in voucher entry
        4.1.4   Create Bill wise details
        4.1.5   Create Tracking Number
        4.1.6   Create Order Number
4.2   Advanced Invoicing
        4.2.1   Create receipt note
        4.2.2   Create delivery note
        4.2.3   Create Rejection in
        4.2.4   Create Rejection out
        4.2.5   Create purchase order
            4.2.6   Create sales order

Unit V   VAT Application in TALLY
5.0   Computation of VAT

        5.1.1   Introduction to VAT
        5.1.2   Features of VAT
        5.1.3   Input and output VAT Ledger
        5.1.4   Creation of import purchase
        5.1.5   Creation of interstate purchase

5.1.6   Creation of purchase of capital goods
        5.1.7   Creation of export sales
        5.1.8   Creation of interstate sales
        5.1.9   Creation of sales-exempt

TEXT
Business Computing , Published by Department of Commerce, Edition 2012.

REFERENCE
Tally Solution Materials
Genises Tally Academy Material

SEMESTER V		
Core- IX	**FINANCIAL MANAGEMENT**	**U17CM509**
Hours: 90		**Credits: 5**

COURSE OBJECTIVE
On completion of this course the student shall have gained knowledge about financial management, the concepts of working capital, capital budgeting and leverages, Capital structure and dividend policies

TEXT

Prasanna Chandra – Fundamentals of Financial Management, TMH, 5th edition ,2010

REFERENCE

1. I.M.Pandey – Fundamentals of Financial Management, Vikas Publishing House, 1999
2. M.Y.Khan and P.K.Jain – Fundamentals of Financial Management, TMH, New Delhi
3. D. Joseph Anbarasu and N. Janakiraman – Financial and Investment Management, S.Chand.
4. VyuptakeshSharu – Fundamentals of Financial Management, Pearson Ed.
5. Van Horne and Wachawicz Jr. – Fundamentals of Financial Management, Pearson Ed, 13th edition, 2009.

Theory – 20 % (Section A) , Problems – 80 % (Section B & C)

SEMESTER V		
Elective - II	**INTERNATIONAL TRADE**	**U17CM5:1**
Hours: 75		**Credits: 5**

COURSE OBJECTIVE

On completion of this course the student shall haveunderstood the basics of international trade and the theories of international trade and will be aware of international institutional support worldwide to make use of the foreign trade.

Unit I Introduction and Theories of international trade

1.1.   Introduction to International Trade

              1.1.1   Meaning, Features of international Trade

TEXT
Sankaran, S. (2005). *International Trade*. Chennai, Tamilnadu: Margham Pulications.
REFERENCE
Aswathappa, K. (2010). *International Business* (5[th]ed.). New Delhi: Mcgraw Hill Education Pvt. Ltd.
Charles W. L. Hill., &Arun. K. Jain. (2008). *International Business* (6th ed.). New Delhi: Mcgraw Hill Education Pvt. Ltd.
Francis Cherrunilam. (2009). *International Trade and Export Management*. New Delhi: Himalya Publications
Bhagvati, J (2007). *International Trade*. Penguin Books.
India's Trade statistics, published by CMIE and DGCIS.

SEMESTER V		
Elective - II	**ADVERTISING MANAGEMENT**	**U17CM5:2**
Hours: 75		**Credits: 5**

COURSE OBJECTIVE
At the end of the course, students shall be able to learn the role of Advertising in commercial endeavours and shall be able to appreciate functions of advertising and advertising agencies.

Unit I Advertising
1.1   Advertising in Marketing Mix
1.2   Nature
1.3   Scope
1.4   Kinds
1.5   Advertising as a career
1.6   Economics aspects of advertising.

Unit II Marketing research and advertising budget
2.1   Marketing research for advertising
2.2   Consumer , media and product research
2.3   Advertising Strategy
         2.3.1   Objectives
         2.3.2   Principles
         2.3.3   DAGMAR
2.4   Advertising budget
         2.4.1   Process
         2.4.2   Appropriation
         2.4.3   Methods

Unit III   Advertising copy and media
3.1   Advertising campaign
         3.1.1   Planning Creativity,
         3.1.2   USP, Psychology, appeals
3.2   Advertisementcopy
         3.2.1   Types
         3.2.2   Components
         3.2.3   Essentials
         3.2.4   Copy layout
         3.2.5   Visualisation to layout
         3.2.6   Requisites
3.3   Advertising Media
         3.3.1   Types
         3.3.2   Selection Scheduling
         3.3.3   New media options : Internet.

Unit   IV   Advertising agency
 4.1   Advertising Agency
         4.1.1   Functions
         4.1.2   Organisation
         4.1.3   Agency relationship with client and with media selection of an agency
         4.1.4   Agency compensation.

Unit   V   Effectiveness of advertising
5.1   Measuring effectiveness of advertising
         5.1.1   Pre testing
         2.1.2   Post testing
5.2   Advertising audit
         5.2.1 Social , ethical and legal aspects of advertising
         5.2.2 Control and regulation over advertising.

TEXT
S.A.Chunawalla,K. J Kumar, K.C. Sethia, G.V.Subramanian UG Suchark , Advertising theory and practice 4th Ed. Himalaya.

REFERENCE
Manendra Mohan – Advertising Management – Concepts and Cases, TMH, New Delhi, 2005
S.A.Chunawalla – Advertising Sales and Promotion Management , Himalaya Publishing House, 2008
M.N.Mishra – Sales Promotion and Advertising Management 2nd Ed, Himalaya, 2014

SEMESTER V		
SBEC - III	**GOODS AND SERVICES TAX**	**U17CMPS3**
Hours: 30		**Credits: 2**

OBJECTIVE
To give the students with a working knowledge of the Principles and Provisions of GST law in the country and equip them to become tax practitioners.

Unit I	**Introduction**
	1.1 Back Ground of GST
	1.2 What is GST?
	1.3 Indirect Tax System in India before GST
	1.4 Taxes subsumed under GST
	1.5 Advantages and shortcomings
Unit II	**Registration**
	2.1 Liability to Register
	2.2 Mandatory Registration
	2.3 Composition Levy in GST
	2.4 Composition Tax Payer
Unit III	**Supply of Goods and Services**
	3.1 Scope of Supply
	3.2 Mixed Supply and Composite Supply
	3.3 Time of Supply
	3.4 Value of Supply
	3.5 Invoicing
Unit IV	**Input Credit Mechanism**
	4.1 Entitlement of Input Tax Credit
	4.2 Non Entitlement of Input Tax Credit
	4.3 Determination of Eligible Input Tax Credit
	4.4 Input Tax Credit Set Off
	4.5 Input Tax Credit Claim
Unit V	**Returns and Payment of Tax**
	5.1 Types of Return Forms
	5.2 Payment of Tax
	5.2.1 Electronic Tax Liability Register
	5.2.2 Timeline for Payment of Tax
	5.2.3 Modes of Payment
	5.3 Consequences of Non Compliance
	5.4 Accounts and other Records
	5.5 Tax Rate Structure
	5.6 Refund of Tax
	5.7 Compliance Rating

Reference: Official Guide to Financial Accounting using Tally. ERP 9 with GST, 3rd Revised and Updated Edition, BPB Publications, 2018, New Delhi

	SEMESTER VI	
Core- X	**BUSINESS MATHEMATICS**	**U17CM610**
Hours: 90		**Credits: 5**

COURSE OBJECTIVE

At the end of the course, students shall be able to get adequate knowledge of basic mathematics, will have developed mathematical aptitude and apply the concepts in making business decisions.

Unit I Indices, Surds, Logarithm, Simultaneous and Quadratic Equation and Arithmetic, Geometric and Harmonic Progression

1.1   The concept of number system
- 1.1.1   Natural number
- 1.1.2   Whole number
- 1.1.3   Real number
- 1.1.4   Imaginary number
- 1.1.5   Rational number
- 1.1.6   Irrational number
- 1.1.7   Integer
- 1.1.8   Fractions
- 1.1.9   Prime number
- 1.1.10 Complex number
- 1.1.11 Odd number
- 1.1.12 Even number

1.2   The concept and problem in indices
- 1.2.1   Meaning
- 1.2.2   Laws of indices
- 1.2.3   Meaning of a^0 & problems
- 1.2.4   Meaning of a^{-m} & problems
- 1.2.5   Meaning of $a^{p/q}$ & problems

1.3   The concept and problem in surds
- 1.3.1   Meaning
- 1.3.2   Order of a surd& problems
- 1.3.3   Square root of a binomial surd $a+\sqrt{b}$& problems

1.4   The concept and problem in logarithm
- 1.4.1   Meaning
- 1.4.2   Laws of logarithm
  - 1.4.2.1   Product rule & problems
  - 1.4.2.2   Quotient rule & problems
  - 1.4.2.3   Power rule & problems
  - 1.4.2.4   Rule for change of base & problems
- 1.4.3   Common logarithm

1.5   The concept and problem in simultaneous and quadratic equations
- 1.5.1   Simultaneous equations
  - 1.5.1.1 Method of elimination
- 1.5.2   Quadratic equations

1.6   The concept and problem in arithmetic, geometric and harmonic progression

1.7   Arithmetic progression
- 1.7.1   Meaning
- 1.7.2   Formula for n^{th} term & problems
- 1.7.3   Formula for the sum to n terms & problems
- 1.7.4   Properties of an arithmetic progression & problems

1.8   Geometric progression
- 1.8.1   Meaning
- 1.8.2   Formula for n^{th} term & problems
- 1.8.3   Formula for the sum to n term & problems

1.9   Harmonic progression
- 1.9.1   Meaning
- 1.9.2   Formula for n^{th} term & problems

Unit II   Set Theory and Application Probability
2.1   Set theory
          2.1.1   Meaning
          2.1.2   Finite and infinite sets
          2.1.3   Description of set
          2.1.4   Singleton set
          2.1.5   Null set
          2.1.6   Sub set
          2.1.7   Equality of set
          2.1.8   Number of sub-sets of a set
          2.1.9   Disjoint set
          2.1.10   Universal set
          2.1.11   Set operations
               2.1.11.1   Union of sets
               2.1.11.2   Intersection of sets
               2.1.11.3   Difference of sets
               2.1.11.4   Complement of sets
          2.1.12   Venn diagram
          2.1.13   Laws of sets
               2.1.13.1   Commutative law
               2.1.13.2   Associative law
               2.1.13.3   Distributive law
               2.1.13.4   De Morgan's law
          2.1.14   Numbers of elements in set
2.2   Application probability
          2.2.1   Meaning
          2.2.2   Addition
          2.2.3   Multiplication
          2.2.4   Conditional probability
               2.2.4.1   Permutation and combination

Unit III   Differential Calculus
3.1   Limits
          3.1.1   Limit of a function
          3.1.2   Properties of limits & problems
3.2   Continuity
          3.2.1   Properties of continuous functions & problems
3.3   Differentiation
          3.3.1   Derivative of x^n
          3.3.2   Derivative of e^x
          3.3.3   Derivative of a constant
          3.3.4   Derivative of sum of two functions
          3.3.5   Product rule
          3.3.6   Quotient rule
          3.3.7   Functions of a function rule
          3.3.8   Logarithm differentiation
          3.3.9   Differentiation of implicit function
          3.3.10   Parametric form
          3.3.11   Higher order derivative
          3.3.12   Application of derivative
               3.3.12.1   Marginal cost
               3.3.12.2   Marginal revenue
               3.3.12.3   Relation between marginal revenue and elasticity of demand

Unit IV   Differential Calculus and Integral Calculus
4.1   Maxima and minima
          4.1.1   Meaning
          4.1.2   Problems in maxima and minima
4.2   Integral Calculus
          4.2.1   Meaning
          4.2.2   General rules
          4.2.3   Method of partial fraction
          4.2.4   Method of when factorization is not possible
          4.2.5   Integration by substitution – I
          4.2.6   Integration by parts
          4.2.7   Definite integral

Unit V   Matrix Algebra
5.1   Meaning

TEXT

P.R.Vittal - Business Mathematics, Margham Publications,2010, Chennai

REFERENCE

D. Joseph Anbarasu- Business Mathematics, Learntech Press, 2010, Chennai

Theory - 20% (Section A) , Problems - 80% (Section B & C)

COURSE OBJECTIVE

At the end of the course, students shall have acquired knowledge and understanding of the concepts of Management Accounting and shall be able to apply the techniques to develop skills for decision making to a given accounting situation in business.

Unit I Fundamentals Of Management Accounting

1.0   Management Accounting
1.1   Meaning and Definitions
1.2   Objectives
1.3   Scope and functions
1.4   Advantages and limitations
1.5   Management accounting principles
1.6   Installation of management accounting systems
1.7   Distinction between management accounting and financial accounting.
1.8   Management accounting vs Cost accounting

Unit II   Financial Statement Analysis

2.0   Financial Statements
2.1   Meaning and types
2.2   Analysis and interpretation
2.3   Techniques of financial analysis
2.4   Limitations of financial analysis
2.5   Ratio Analysis- Meaning
2.6   Classification of ratios
2.7   Advantages and limitations of ratio analysis
2.8   Computation of ratios (excluding preparation of financial statements from ratios)

      2.8.1   Liquidity Ratios
      2.8.2   Solvency Ratios
      2.8.3   Profitability Ratios
      2.8.4   Activity or Turnover Ratios
      2.8.5   Capital Gearing ratios

Unit III   Preparation Of Fund Flow Statement

3.1.   Fund Flow Statement
      3.1.1   Meaning
      3.1.2   Uses
      3.1.3   Distinction between fund flow statement and income statement
      3.1.4   Parties interested in fund flow statement
      3.1.5   Advantages and Limitations
      3.1.6   Preparation of fund flow statement.

Cash Flow Statement

3.2   Cash Flow Statement
      3.2.1   Meaning
      3.2.2   Preparation of cash flow statement
      3.2.3   Difference between cash flow analysis and fund flow analysis
      3.2.4   Utility and limitations of cash flow analysis.

Unit   IV   Marginal Costing And Break Even Analysis

4.1   Marginal Costing
      4.1.1   Definitions
      4.1.2   Features
      4.1.3   Merits and demerits
4.2   CVP analysis
      4.2.1.   Meaning
      4.2.2   Merits and demerits
      4.2.3   Construction of break even chart
      4.2.4   Assumptions underlying CVP analysis and break even chart
      4.2.5   Managerial uses of BEP analysis.
      4.2.6   Problems in Marginal costing and Break even analysis (decision making problems)

Unit V Budgetary Control

5.1   **Budgetary Control**

TEXT

M.Y.Khan & P.K.Jain, Management Accounting, Tata McGraw Hill Education Pvt. Ltd, 2006

A. Murthy and S. Gurusamy, Management Accounting, TataMcgraw Hill.

REFERENCE

R. Ramachandran and R. Srinivasan, Management Accounting, Sriram publication

Theory – 20 % (Section A) , Problems – 80 % (Section B & C)

SEMESTER VI		
Core- XII	**FINANCIAL SERVICES**	**U17CM612**
Hours: 90		Credits: 5

OBJECTIVES

At the end of the course, students shall be aware of various financial services, and financial markets in India and the various financial products available for businesses.

Unit I   Financial Services And Financial Markets

1.1   Financial system in markets.
1.2   Objectives of financial system
1.3   Types of financial services
1.4   Regulation of financial services.
1.5   Problems and prospects of financial service sector .
1.6   Management of NIM
1.7   Difference between secondary market and NIM
1.8   Functions of stock exchanges
1.9   National stock exchanges, OTCEI and non-banking financial institutions.
1.10   SEBI functions and workings.
1.11   Listing of securities .
1.12   Self regulations of the markets.

Unit II Credit Rating Agencies

2.1   Definition ,features ,advantages of credit rating system .
2.2   Global credit rating agencies .
2.3   Credit rating agencies in India –CRISIL, ICRA, CARE
2.4   Credit rating symbols.
2.5   Credit rating process and its limitations
2.6   SEBI guidelines regarding credit rating.
2.7   Future credit rating in India.

Unit III   Mutual Funds And Merchant Banking

3.1   Meaning , classification , functions , importance and risk involved in mutual funds.
3.2   Commercial banks and mutual funds including UTI,LIC.
3.3   General guidelines of mutual funds .
3.4   Future of mutual fund industry
3.5   Concept of merchant banking
3.6   Services rendered by merchant bankers .
3.7   Role played by merchant bankers in the market making process.
3.8   Arrangement of inter - corporate loans.
3.9   Scope of merchant banking in India.

Unit IV   Leasing And Hire Purchase

4.1   Concept of leasing
4.2   Types of lease
4.3   Structure of leasing industry.
4.4   Legal aspects of leasing.
4.5   Problems and prospects of leasing
4.6   Meaning of hire purchase.
4.7   Leasing vs hire purchase.
4.8   Problems and prospects of hire purchase in India

Unit V   Dematerialisation , Rematerialisation, Factoring And Forfaiting

5.1   Meaning of dematerialization and rematerialization.
5.2   Objectives ,functions , merits and demerits of dematerialization and rematerialization.
5.3   Progress of demat in India .
5.4   Growth and functioning of NSDL and CDSL.
5.5   Concepts of factoring.
5.6   Significance and types of factoring .
5.7   Factoring mechanism.
5.8   Factoring services in India .
5.9   Define forfaiting.
5.10   Factoring vs forfaiting.
5.11   Problems and prospects of forfaiting.

TEXT

Joseph Anbarasu et al, Financial Services 3rd Ed, Sultan Chand & Sons.
Gordon Natarajan   -   Financial Markets and Services – Himalaya publishing House

REFERENCE

S.C.Kuchal, Financial Management, Vikas Publishing House
C.R.Kothari, Investment Banking and Customer service, Arihant.
Verma & J C Merchant, Organisation and Management, TMH, New Delhi
Dr.S.Gurusamy, Essentials of Financial services – Tata Mc Graw Hill.

SEMESTER VI		
Core- XII	**AUDITING**	**U17CM613**
Hours: 90		**Credits: 5**

COURSE OBJECTIVE
At the end of the course the students shall have gained knowledge about the basic principles of auditing and its classification and will be able to distinguish between internal check, control and audit and will be aware of Electronic Data Processing Audit and Investigation.

Unit I Introduction
1.1 Definition
1.2 Objective of an Audit
1.3 Role of auditors in detecting errors and frauds
1.4 Basic principles governing an audit
1.5 scope and procedures
1.6 Advantages and limitations
1.7 Classification of audit.

Unit II Internal Check, Verification Of Assets And Liabilities
2.1 Internal check
2.2 Internal control and Internal Audit
2.3 Introduction of vouching
2.4 Objectives
2.5 Importance of vouching
2.6 Verification of assets and liabilities.

Unit III   Investigation and EDP Audit
3.1 Investigation
3.2 Professional ethics
3.3 Misconduct
3.4 General approach to EDP based audit
3.5 Approaches to EDP audit
3.6 Special techniques for auditing in an EDP environment.

Unit IV   Audit of Limited Companies-Company Auditor
4.1 Appointment
4.2 Qualification
4.3 Rights, duties and liabilities of company auditor
4.4 Types of audit reports
4.5 Audit certificate (based on recent amendment with respective Company Act 2013)

Unit V New Areas Of Auditing
5.1 New areas of Auditing
5.2 Cost Audit
5.3 Management Audit
5.4 Human Resource Audit
5.5 Operational Audit
5.6 Forecast Audit
5.7 Social Audit
5.8 Tax Audit
5.9 Forensic Audit
5.10 Environmental (Green) Audit.
5.11 Health and safety audit

TEXT
B.N.Tandon, Auditing .Sultan Chand & Sons

REFERENCE
S.K.Basu, Auditing concepts and techniques, Pearson Ed.

SEMESTER I		
Elective - III		U17CM6:1
Hours: 90	INDIRECT TAXES	Credits: 5

Syllabus to be finalised

SEMESTER I		
Elective - III		U17CM6:2
Hours: 90	ENTREPRENEURIAL DEVELOPMENT	Credits: 5

COURSE OBJECTIVE
At the end of the course, students shall be able to know more about contemporary issues and shifts in Entrepreneurship developments in India and develop the skills to become an entrepreneur.

Unit I Introduction
1.1 Definition
1.2 Concept
1.3 Characteristics
1.4 Theories
1.5 Entrepreneurs and enterprise
1.6 Entrepreneur and manager
1.7 Types of Entrepreneurs
1.8 Functions
1.9 Behavioural patterns of Entrepreneurs.

Unit II Project Identification, Formulation And Project Network
2.1 Project identification
2.2 Classification of projects
2.3 Project formulation
2.4 Project design and Network
      2.4.1 PERT and CPM

Unit III Project Appraisal
3.1 Project Appraisal
      3.1.1 Concept
      3.1.2 Methods
      3.1.3 Sources of finance
3.2 Social cost benefit analysis
      3.2.1 Meaning
      3.2.2 Distinction between social cost benefit analysis and financial analysis.

Unit IV Small Scale Industries
4.1 Steps for Starting Small Industry
4.2 Incentives and Subsidies from State and Central Government
4.3 Consultancy Services
4.4 Machinery on Hire purchase
4.5 Transport subsidy and Seed Capital assistance.

Unit V Institutions Assisting Entrepreneurs
5.1 Institutions Assisting Entrepreneurs
      5.1.1 DIC
      5.1.2 SIDCO
      5.1.3 NSIC
      5.1.4 SISI
      5.1.5 SIPCOT
      5.1.6 TIIC
      5.1.7 KVIC

5.1.8	TCO
5.1.9	ITCOT
5.1.10	MSME
5.1.11	Commercial banks and New Entrepreneurial Development Agency.

TEXT

Entrepreneurial Development in India – Dr. C.B. Gupta and Dr.N.P.Srinivasan, Sultan Chand & sons

REFERENCE

Entrepreneurial Development – S.S.Khanka, S,Chand& Sons , 2013

	SEMESTER III	
NMEC - I	**INTRODUCTION TO ACCOUNTANCY**	**U17CM3E1**
Hours: 30		**Credits: 2**

COURSE OBJECTIVE

On completion of this course the students will have the knowledge about basic accounting, understood the Principles of Double entry system, will be able to apply the acquired knowledge to prepare ledger accounts, Trial Balance and Final accounts.

Unit I Introduction to Accounting
1.1   Meaning of Accounting
1.2   Concepts and conventions of Accounting
1.3   Accountancy, Book keeping- Differences and Relationship
1.4   Accounting terms
1.5   Difference between Single entry and Double entry Accounting

Unit II   Double entry system of Accounting
2.1   Principles of double entry-Journal-
2.2   Recording the transactions in the books of Prime entry
2.3   Relation between Journal and Ledger

Unit III   Balancing of Ledger Accounts
3.1   Ledger- sub divisions of Ledger-
3.2   Ledger posting
3.3   Meaning of Trial balance-Preparation of Trial balance with Ledger

Unit IV   Preparation of Trial balance without ledger
4.1   Balance sheet- Differences between Trial Balance and Balance sheet
4.2   Items to be debited and credited in the Trial Balance
4.3   Preparation of Trial Balance without Ledger

Unit V   Final Accounts
5.1   Capital and Revenue Expenditure- Capital and Revenue Incomes-
5.2   Preparation of Manufacturing Account
5.3   Final Accounts without Adjustments.

TEXT
Financial Accounting- T.S. Reddy and A.Murthy Margham Publications
REFERENCE
Principles of Accountancy- DalstonL. CecilJenitra L. Merwin- Learntech Press

SEMESTER V		
NMEC - II	**PRINCIPLES OF COMMERCE**	**U17CM4E2**
Hours: 30		**Credits: 2**

COURSE OBJECTIVE

On completion of this course the students shall have gained knowledge about Industry and Commerce and will be able to identify the different forms of organization, to appraise the contributions of Transportation and warehouses to businesses, and will have gained knowledge about Banking, Insurance, Marketing and Advertising and their role in business.

Unit I Introduction to Commerce
1.1.1   Economic activities – Concept of Business-
1.1.2   Characteristics of business- Objectives of business.
1.1.3   Classification of business activities: Industry and Commerce.
1.1.4   Industry–Types-Primary and Secondary.
1.1.5   Commerce: Trade and Aids to trade- Types

Unit II Forms of Organisation
2.1.1   Forms of Organisation- Sole proprietorship-Partnership firm
2.1.2   Joint stock company- features, merits and demerits-
2.1.3   Formation of company
2.1.4   MOA-AOA-Prospectus
2.1.5   Public enterprises-Co-operative societies

Unit III   Transportation and Warehouses
3.1.1   Transport-Functions
3.1.2   Modes of transport- Road, Railway, Water, Airway
3.1.3   Advantages and disadvantages of Transportation
3.1.4   Warehouse - Types and functions

Unit IV   Banking, Insurance and Business Finance
4.1.1   Banking- Functions of Banks
4.1.2   Types   of Bank Accounts.
4.1.3   Insurance- Principles of insurance
4.1.4   Types of insurance, Advantages of insurance.

Unit V   Marketing and Advertising
5.1.1.   Marketing- Definition-Functions.
5.1..2   Marketing Mix
5.1..3   Market segmentation
5.1.4   Advertising- Types
5..1.5   Advertising media-Kinds of media.-Advantages and disadvantages

TEXT

Fundamentals of Business Organisation - Y.K. Bhushan ,Sultan chand & Sons

REFERENCE

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