

PERIYAR UNIVERSITY

SALEM – 636 011



**DEGREE OF BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM**

**B.COM., (SEMESTER)
(With effect from 2008-2009 onwards)**

B.COM., (SEMESTER)
CHOICE BASED CREDIT SYSTEM
(With effect from 2008-2009 onwards)

I.ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the Degree of Bachelor of Commerce Course shall be required to have passed the Higher Secondary Examination (Academic or Vocational Stream) conducted by the Government of Tamil Nadu (or) an examination accepted as equivalent thereto by the Syndicate, subject to such conditions as may be prescribed thereto.

II.OBJECTIVES OF THE COURSE

i)To provide the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization.

ii)To impart certain basic skills and aptitude which will be useful in developing entrepreneurship.

iii)To provide a global view of the several financial and other institutions and their function which support the business system.

iv)To prepare the students for preparing higher studies in business like M.Com.,M.Com.(C.A.), M.B.A. and professional courses like MCA.,C.A.,ICWA, ACS., etc.

v)To develop the personality so as to become a responsible citizen with greater awareness about the Indian Society and its culture.

III.ELIGIBILITY FOR THE AWARD OF DEGREE:

A candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than three academic years with six semesters and passed the examinations prescribed and fulfilled therefore.

IV.PASSING MINIMUM;

The candidate shall be declared to have passed the examination if the candidate secure not less than 40% marks in the University examination in each theory paper and 40% in continuous assessment.

For the practical paper, a minimum of 40 marks out of 100 marks in the University examination and the record notebook taken together is required to pass the examination.

V.CLASSIFICATION OF SUCCESSFUL CANDIDATES:

Candidates who secure not less than 60% of the aggregate marks in the whole examination in First Class.

Candidates who secure 50% and above but below 59% shall be declared to have passed in the Second Class.

Candidates who obtain 75% of marks in aggregate shall be declared to have passed the examination in First Class with Distinction provided they pass all the examinations prescribed for the course at the first appearance.

Candidates who pass all the examinations prescribed for the course in the first instance and within a period three academic years from the year of admission to the course only are eligible for University Ranking.

VI. MAXIMUM DURATION FOR THE COMPLETION OF THE UG PROGRAMME

The maximum duration for completion of the UG programme shall not exceed twelve semesters.

VII. COMMENCEMENT OF THIS REGULATION:

These regulations shall take effect from the academic year 2008-09, i.e., for students who are to be admitted to the first year of the course during the academic Year 2008-09 and thereafter.

B.COM. COMMERCE

HOUR AND CREDIT ALLOCATION

PART	PAPER	SUBJECT	HOURS	CREDITS
		<u>SEMESTER-I</u>		
I	1	TAMIL	6	3
II	2	ENGLISH	6	3
III		CORE:		
	3	Principles of Accountancy	5	4
	4	Business Communication	5	4
		ALLIED:		
	5	Business Economics	6	4
IV	6	Value Education	2	2
		<u>SEMESTER-II</u>		
I	7	Tamil	6	3
II	8	English	6	3
III		CORE:		
	9	Financial Accounting	5	4
	10	Business Management	5	4
		ALLIED:		
	11	Indian Economy	6	4
IV	12	Environmental Studies	2	2
		<u>SEMESTER-III</u>		
III		CORE:		
	13	Business Law	5	4
	14	Corporate Accounting-I	6	4
		SKILL BASED ELECTIVE PAPER		
	15	Marketing -I	2	2
	16	Advertising -II	2	2
	17	Salesmanship -III	2	2
	18	Banking Theory	5	4
IV		ALLIED:		
	19	Business Statistical Methods	6	4
	20	<u>Non Major Elective Paper-I</u> Principles of Marketing-I	2	2

		<u>SEMESTER-IV</u>		
III		CORE:		
	21	Company Law	5	5
	22	Corporate Accounting-II	6	5
	23	Applied Banking	5	4
		SKILL BASED ELECTIVE PAPER		
	24	Business Environment IV	2	2
	25	Indian Financial Service V	2	2
	26	Human Resource Development VI	2	2
IV		ALLIED:		
	27	Business Statistical Decision Techniques	6	4
	28	<u>Non Major Elective Paper-II</u> Principles of Marketing-II	2	2
		<u>SEMESTER-V</u>		
III		CORE:		
	29	Cost Accounting	6	5
	30	Auditing	6	5
	31	Income Tax Law and Practice – I	6	5
	32	Information Technology in Business	6	4
	33	Elective Paper I:	6	5
V		Extension Activities (NCC, NSS, YRC & Others)	-	2
		<u>SEMESTER-VI</u>		
III		CORE:		
	34	Management Accounting	6	5
	35	Entrepreneurial Development	6	5
	36	Income Tax Law & Practice - II	6	5
	37	Commerce Practical	6	4
	38	Elective Paper II	6	5
		TOTAL	-	140

B.COM. COMMERCE
SCHEME OF EXAMINATIONS

Part	Paper	SUBJECT	Duration (Hours)	External Marks	Internal Marks	Total Marks
		<u>SEMESTER-I</u>				
I	1	TAMIL	3	75	25	100
II	2	ENGLISH	3	75	25	100
III		CORE:				
	3	Principles of Accountancy	3	75	25	100
	4	Business Communication	3	75	25	100
IV		ALLIED:				
	5	Business Economics	3	75	25	100
IV	6	Value Education	3	75	25	100
		<u>SEMESTER-II</u>				
I	7	Tamil	3	75	25	100
II	8	English	3	75	25	100
III		CORE:				
	9	Financial Accounting	3	75	25	100
	10	Business Management	3	75	25	100
IV		ALLIED:				
	11	Indian Economy	3	75	25	100
IV	12	Environmental Studies	3	75	25	100
		<u>SEMESTER-III</u>				
		CORE:	3	75	25	100
	13	Business Law	3	75	25	100
	14	Corporate Accounting-I	3	75	25	100
		SKILL BASED ELECTIVE PAPER				
	15	Marketing	3	75	25	100
	16	Advertising	3	75	25	100
	17	Salesmanship	3	75	25	100
	18	Banking Theory	3	75	25	100
		ALLIED:				
	19	Business Statistical Methods	3	75	25	100
	20	<u>Non Major Elective Paper-I</u> Principles of Marketing-I	3	75	25	100

		<u>SEMESTER-IV</u>				
III		CORE:				
	21	Company Law	3	75	25	100
	22	Corporate Accounting-II	3	75	25	100
	23	Applied Banking	3	75	25	100
		SKILL BASED ELECTIVE PAPER				
	24	Business Environment	3	75	25	100
	25	Indian Financial System	3	75	25	100
	26	Personal Management	3	75	25	100
		ALLIED:				
	27	Business Statistical Decision Techniques	3	75	25	100
		NON-MAJOR:				
	28	<u>Non Major Elective Paper-II</u> Principles of Marketing –II	3	75	25	100
		<u>SEMESTER-V</u>				
		CORE:				
	29	Cost Accounting	3	75	25	100
	30	Auditing	3	75	25	100
	31	Income Tax Law and Practice – I	3	75	25	100
	32	Information Technology in Business	3	75	25	100
	33	Elective Paper I:	3	75	25	100
V		Extension Activities (NCC, NSS, YRC & Others)	-	-	-	-
		<u>SEMESTER-VI</u>				
		CORE:				
	34	Management Accounting	3	75	25	100
	35	Entrepreneurship Development	3	75	25	100
	36	Income Tax Law & Practice II	3	75	25	100
	37	Commerce Practical	3	75	25	100
	38	Elective Paper II	3	75	25	100
		<u>ELECTIVES</u>				
		Any one of the following groups				

Group A	1. Fundamentals of Insurance	3	75	25	100
	2. Indian Financial System	3	75	25	100
Group B	1. Office Organisation	3	75	25	100
	2. Secretrarial Practice	3	75	25	100
Group C	1. Principles and Practice of Co-operation	3	75	25	100
	2. Co-operative Law	3	75	25	100

PART – III
PAPER – III
PRINCIPLES OF ACCOUNTANCY

UNIT – I

Introduction – Accounting Concepts and Conventions – Journal – Ledger Subsidiary books – Trial Balance.

UNIT – II

Final Accounts of a Sole Trader – Adjustments.

UNIT – III

Final Accounts of non trading concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

UNIT – IV

Average Due Date – Account Current – Bank Reconciliation Statement.

UNIT – V

Depreciation – Methods – Fixed – Diminishing – Annuity – Depreciation Fund – Provision and Reserves.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

1. Financial Accounting – R.L.Gupta and V.K.Gupta – Sultan Chand & Sons, New Delhi.
2. Financial Accounting – S.P.Jain and K.L.Narang – Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

1. Financial Accounting – Reddy and Murthy – Margham Publications, Chennai-17.
2. Financial Accounting – Dr.S.Ganesan and Kalavathi – Tirumalai Publications, Nagarkovil.

PART – III
PAPER – IV
BUSINESS COMMUNICAITON

UNIT - I

Meaning of Communication – Objectives – Media – Barriers. Need and Functions of Business Letter – Effective Business Letter – Layout and Kinds of Business Letter.

UNIT - II

Letters of Enquiry – Replies, Offer and Quotations – Orders – Execution – Cancellation.

UNIT - II

Complaints and Adjustments – Circular Letters – Status Enquiries – Collection Letters.

UNIT - IV

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Applications for jobs.

UNIT - V

Company Correspondence – Correspondence with Shareholders – Agenda – Minutes – Report Writing – Types – Characteristics of Good Report – Report of Individuals.

TEXT BOOK:

1. Effective Business English

and Correspondence. - Pattan Chetty and Ramesh, M.S.,

REFERENCE BOOKS:

1.Comercial Correspondence – R.S.N.Pillai and Bagavathi.

2.Text Book of Business

Communication – Chappel.

3.Business Communication – Premavathi

4.Business Communication – Rajendera Paul and Korla Halli.

5.Business Communication

Strategies – M.M.Moniply, The McGraw
Hill Companies, UP.

PAPER – V
BUSINESS ECONOMICS

UNIT – I

Nature and scope of economic – Meaning of Business economics objectives and scope of business economics – Role and Responsibilities of a business economist. Meaning of law of demand – exceptions, changes in demand – demand determinants – importance – elasticity of demand – type measurement – its importance – demand forecasting.

UNIT – II

Meaning of production – Production function – Short run and long run – economies and diseconomies of scale – Supply – determinants.

UNIT- III

Cost concepts – Kinds of Cost – Cost and output relationship – revenue – total revenue – average revenue – Marginal revenue -curves under perfect & imperfect competition – Break even analysis.

UNIT – IV

Market structure – Pricing under perfect competition – Monopoly – Monopolistic competition.

UNIT – V

Inflation – Trade cycle – causes – effects – Monetary policy – Fiscal Policy.

REFERENCE BOOKS

1. Business Economics - S.Sankaran
2. Business Economics - P.N.Reddy and H.R.Appanniah
3. Managerial Economics - R.L.Varasheney and K.L.Maheswari
4. Modern Economic Theory - K.K.Dewett

II SEMESTER
PAPER – IX
FINANCIAL ACCOUNTING
(With Effect from 2009-10 onwards)

UNIT-I

Branch Accounts – Dependent Branches – Stock and Debtors System. Departmental Accounts – Basis of allocation of Expenses – Inter departmental Transfers.

UNIT-II

Single Entry System – Statement of affairs – Conversion Method.

UNIT-III

Hire Purchase System – Hire Purchase Trading Account – Instalment System.

UNIT-IV

Partnership Accounts I – Admission – Retirement – Death of a Partner.

UNIT-V

Partnership Accounts II - Dissolution – Insolvency of a partner and all partners – Rule in Garner Vs Murray.

Note: Distribution of Marks : Problems 80% and Theory 20%.

Text Books:

1. Financial Accounting – R.L.Guptha and V.K.Guptha, Sultan Chand and Sons, New Delhi.
2. Financial Accounting – S.P.Jain and Narang, Kalyani Publishers, Ludhiana.

Reference Books:

1. Financial Accounting – Reddy and Murthy – Margham Publications, Chennai – 17.
2. Financial Accounting – Dr.S.Ganesan and Kalavathi, S.R.Elangovan, Tirumalai Publication, Nagercoil.
3. Financial Accounting – Narayanaswamy, PHI Learning A Managerial Perspective, Private Limited, New Delhi, 3rd ed.
4. Financial Accounting - Mukherjee & Hanif, McGraw Hill Companies, UP

PAPER – X
BUSINESS MANAGEMENT

UNIT-I

Nature and Scope of Management – Functions of Management – Scientific Management – Contribution by Henry Fayol.

UNIT-II

Planning - Meaning, Nature and Importance of Planning – Steps in Planning – Forecasting – Decision Making Process – Types of decision.

UNIT-III

Organisation – Meaning, nature and importance – Types of organisation – Span of Control – Delegation and Decentralisation

UNIT-IV

Leadership – Styles – Motivation - Meaning – benefits – Maslow's need Hierarchy and McGregor theories.

UNIT-V

Communication – Process – Types – Barriers - Co-ordination – Principles of Co-ordination - Control – steps in control – Essentials of effective control.

TEXT BOOK:

- | | | |
|-----------------------------|---|---|
| 1. Business Management | - | Dinkar Pagare |
| 2. Principles of Management | - | J.Jayasankar
Margham
Publications |

REFERENCE BOOK:

- | | | |
|---|---|-------------|
| 1. Business Organisation and Management | - | Y.K.Bhushan |
| 2. Business Management | - | Chatterjee |

PAPER - XI
INDIAN ECONOMY

UNIT – I

Under development – Meaning, characteristics and causes –Determinants of economic development – economic and non economic factors – concepts of growth and development.

UNIT- II

Human resources – Population growth as a retarding factor – Population policy, National Income – Concept – Its measurement – Limitations – Recent Trends in National Income.

UNIT – III

Agriculture – Features – Role of Agriculture – Agricultural Productivity and reforms – Food Problem – Green revolution.

UNIT – IV

Industrialisation – Role of Industries in economic development – major industries – Iron & steel, cotton, textiles, sugar – Cottage and Small scale industries – Industrial sickness – Industrial Labour Organisation – Industrial relation –Industrial Policy – 1948, 1956, 1977, 1980 and 1991.

UNIT – V

Economic Planning – A brief resume of five years plans – The Tenth five year plan – 2002-07. India's foreign trade and balance of payments – GATT – WTO and Indian Economy.

REFERENCE BOOKS

- | | | |
|-----------------------------|---|-------------------|
| 1. Indian Economy | - | Dutt and Sundaram |
| 2. Indian Economy | - | Dhinagara. I.C |
| 3. Economic Development | | |
| and Planning | - | Jheingan M.L. |
| 4. Five Year Plan Reports | - | Govt. of India |
| 5. Indian Economic Problems | - | Jain P.C. |

III SEMESTER
PAPER - XIII
BUSINESS LAW

UNIT – I

Commercial Law – Introduction – Sources Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

UNIT – II

Contingent Contract Quasi Contract – Performance of a Contract – Discharge of a Contract – Remedies for breach of Contract.

UNIT – III

Contract of Indemnity and Guarantee – Bailment – Pledge.

UNIT – IV

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent - Relation of Principal and third parties – Termination of Agency.

UNIT – V

Sale of goods – Sale and Agreement to sell – Condition and Warranties – Transfer of Property – Transfer of title – Performance - Remedies for breach – Unpaid Seller - Rights of unpaid seller – Auction sale – Rules relating delivery of goods.

TEXT BOOKS:

- | | | |
|------------------|---|--|
| 1.Commercial Law | - | N.D.Kapoor,
Sultan Chand & Sons, New Delhi. |
| 2.Business Law | - | R.S.N.Pillai and Bagavathi,
S.Chand & Co., New Delhi. |

REFERENCES:

- | | | |
|------------------|---|---|
| 1.Commercial Law | - | M.C.Shukla,
S.Chand & Sons, New Delhi. |
| 2.Business Law | - | M.C.Kuchal |
| 3.Business Law | - | PC Tulsian, The McGraw
Hill Companies, UP. |

PAPER - XIV
CORPORATE ACCOUNTING - I

UNIT – I

Issue of Equity Shares – At par, at premium and at discount – Forfeiture and Re-issue.

UNIT – II

Issue of preference shares – Redemption of Preference Shares

UNIT – III

Issue of Debentures and Redemption of Debentures – Various Methods of Redemption.

UNIT – IV

Underwriting of Shares – Valuation of Goodwill and shares.

UNIT – V

Profits prior to incorporation – Preparation of Final Accounts of Companies.

Note: Distribution of Marks – Problems 80% and Theory 20%

TEXT BOOK:

Advanced Accountancy - R.L.Guptha & Radhaswamy
Reddy & Murthy,
Margham Publication, Chennai.

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain & K.L.Narang.
2. Advanced Accountancy - M.C.Shukla & T.S.Grewal.
3. Corporation Accounting - S.N.Maheswari, Vikas Publishing House.

PAPER - XV
PRINCIPLES OF MARKETING

UNIT – I

Definition and Meaning of Marketing – Modern concept of marketing – marketing and selling – marketing functions – Buying – Transportation – Warehousing – standardization – Grading – Packaging.

UNIT – II

Buyers behaviour – Buying motive – market segmentation – marketing strategies – product planning and development – introduction of a new product.

UNIT – III

Product Life cycle – Product Diversification – pricing methods.

UNIT – IV

Promotional methods – Advertising – Publicity – personal selling - Sales promotion.

UNIT – V

Marketing Research – Importance in Marketing decisions – marketing of industrial products – marketing of consumer products – marketing of services – marketing of agricultural products.

TEXT BOOK:

Marketing – Rajan Nair, Sultan Chand and Sons.

REFERENCE BOOKS:

Marketing Management – Sherlekar.S.A.

Marketing Management – V.S.Ramasamy and S.Namakumari
-Macmillan.

PAPER - XVI
BANKING THEORY

UNIT – I

Banking – Definition – Classification. Role of Banking in the economic development of a country – Commercial Banking functions and services.

UNIT - II

Central Banking – Need and Principles of Central Banking – RBI functions – RBI Role in Economic Development – Monetary Policy of RBI.

UNIT – III

E-Banking – Meaning – Traditional Banking Vs E-Banking - E.Banking – Services – Benefits – Mobile Banking features and services.

UNIT – IV

Internet Banking – Services – Major Issues – Drawbacks- Indian Scenario – Concept of ATM – ATM features – Mechanism – functions and strategic importance.

UNIT – V

Agricultural Banking – SCCB, DCCBs and Co-operative Credit Societies – Role of RRBs and NABARD.

PAPER - XVII
BUSINESS STATISTICAL METHODS (ALLIED)

UNIT – I

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT – II

Measures of Dispersion – Range – Quartile deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

UNIT – III

Correlation – Types of Correlation – Measures of Correlation – Karl Pearson's co-efficient of correlation – Spearman rank correlations co-efficient.

Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation co-efficient.

UNIT – IV

Index Number, Definition of Index Numbers, Uses problems in the constructions of index numbers. Simple and Weighted Index numbers. Chain and Fixed base index – Cost of living index numbers.

UNIT – V

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular trend, Measure of Seasonal Variation. Method of simple average only.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOK

1.Business Statistics - P.A.Navanithan

REFERENCE BOOKS:

1.Statistical Methods - S.P.Guptha

2.Statistics - D.C.Sanchati and V.K.Kapoor.

3.Elements of Statistics - Donald R.Byrkt.

SEMESTER- IV
PAPER - XVIII
COMPANY LAW

UNIT – I

Meaning and Definition of a joint stock company – Features – kinds of companies – Differences between private and public companies.

UNIT – II

Formation of a company – Promotion – Memorandum of Association and its contents – Articles of Association and its contents – Certificate of incorporation and commencement of business.

UNIT – III

Prospectus – its contents – statement in lieu of prospectus – consequences of Misstatements in a Prospectus – kinds of Shares and Debentures.

UNIT – IV

Company management – Appointment, rights and duties of Managerial Personnel – Meetings – Resolutions.

UNIT – V

Winding up of a company – Types of winding up – consequences of winding up.

TEXT BOOK:

1. Company Law – N.D.Kapoor, Sultan Chand & Sons.

REFERENCE BOOKS:

1. Company Law - Avatar Singh
2. Company Law - P.Saravanavel
3. Principles of company Law – N.C.Shukla & S.S.Gulshan.

PAPER - XIX
CORPORATE ACCOUNTING – II

UNIT – I

Amalgamation as per AS-14, Absorption and External Reconstruction.

UNIT – II

Alteration of Share capital – Internal Reconstruction- Liquidator's Final statement of accounts.

UNIT – III

Accounts of Banking Companies – (New Format)

UNIT – IV

Accounts of Insurance Companies Life, Fire and Marine (New Format)

UNIT – V

Accounts of Holding Companies (Excluding inter-company holdings).

Note: Distribution of Marks – Problems 80% and Theory 20%

TEXT BOOKS:

Advanced Accountancy - R.L.Guptha and Rathaswamy, Jain &
Narang, Reddy & Murthy.

REFERENCE BOOKS:

Advanced Accountancy- M.C.Shukla and T.S.Grewal,
Corporate Accounting - S.N.Maheswari-Vikas Publishing House.

PAPER - XX
APPLIED BANKING

UNIT – I

Banker and Customer – Definition – Relationship – Obligation – Bankers lien – Right of appropriation – Right to set off

UNIT – II

Opening of different types of account in a Bank – Special types of customers.

UNIT – III

Negotiable Instruments – Meaning and features of cheque, Bills of Exchange and Promissory Note – Crossing of Cheques – Types – Endorsement – Types – Holder for value – Holder in due course.

UNIT – IV

Paying Banker – Meaning – Duties and Responsibilities – Statutory protection – Payment in due course – Dishonour of cheques – Collecting Banker – Statutory Protection-Negligence of collecting banker.

UNIT – V

Loans and Advances – Principles of Sound lending – Forms of advances – Secured and Unsecured advances – Various modes of creating charge – Lien, Pledge, Hypothecation Mortgage – Advances against goods, documents of title to goods – LIC policy and FDR.

TEXT BOOK:

KPM Sundaram & – Banking Theory, Law and Practice,
P.N.Varshny Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

- 1.Banking Law and Practice - S.N.Maheswari
- 2.Banking Law and Practice - Radhasamy.

PAPER - XXI
BUSINESS ENVIRONMENT

UNIT – I

Introduction to Business – Nature and Changing concept of Business – Objectives of Business – Social responsibilities of business – Indian Business Environment; Components and Importance.

UNIT – II

Planned economic development – Five Year Planning in India – Objectives, achievements and constraints, Tenth Five Year Plan. Industrial growth in India.

UNIT – III

The meaning and rationale for Globalisation – Strategies for going global – Advantages of Globalisation.

UNIT – IV

Sectoral Development of the economy and role of the Government. Agricultural and Industrial Policy. Export – Import policy, Regulation of foreign investment.

UNIT – V

Public Enterprises in India – Small Scale Industries – Problems – Government Policy.

TEXT BOOKS:

- 1.Essentials of - K.Aswathappa, Himalaya
Business Environment Publishing House, Mumbai – 4.
- 2.Economic Environment M.Adhikary,
of Business - Sultan Chand & Sons, New Delhi–2.
3. Business Environment - Dr.S.Sankaran, Margham
Publications, Chennai – 17.

BOOKS FOR REFERENCE:

- 1.Indian Economy - Ruddar Datt & K.P.M.
Sundharam, S.Chand &
Company Limited, New Delhi–55.
- 2.Business and Society - Lokanathan & A.Lakshmiratan,
Emerald Publishers, Chennai – 2.
- 3.Business and Society - Dr.S.Somkaran, Mergham
Publications, Chennai – 18.
- 4.Indian Economy - S.K.Mirha & V.K. Puri,
Himalaya Publishers House,
Mumbai.
5. The International Business -Environment Sundaram & Black
Prentice Hall, New Delhi.

PAPER - XXII

BUSINESS STATISTICAL DECISION TECHNIQUES (ALLIED)

UNIT – I

Matrix : Definitions – Operations on Matrix – determinant of Matrix. Inverse of a Matrix (Ad-joint Method only) – Application: Solving of Linear equations – Matrix inverse Method; Crammers Method.

UNIT – II

Sequence and Series – Arithmetic Progression and Geometric Progression.

Interpolation : Bionomial Expansion method; Newton's Forward and Backward Method, Largrange's Method.

UNIT – III

Probability; Definition – Addition and Multiplication theorems – Conditional and Probability – (Simple Problem only).

UNIT – IV

Linear Programming – Formation of LPP, Solution to LPP – Graphical simplex method – BIG – M method.

UNIT – V

Transportation Problem – North West Corner method – Matrix minima (or) Least cost method – Vogel's Approximation method – MODI Method.

Assignment Problem – Balanced Hungurian Assignment method.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

1.Business Statistics – P.A.Navanithan

BOOKS FOR REFERENCE:

- 1.Business Statistics and S.P.Guptha, Dr.P.A.Guptha,
 Operation Research – Dr.Manmohan.
- 2.Business Mathematics – Mr.Vittal.

**SEMESTER-V
PAPER - XXIV
COST ACCOUNTING**

UNIT – I

Cost Accounting – Meaning, Scope, objectives - advantages and limitations – Difference between cost accounting and financial accounting – Elements of cost – preparation of cost sheet.

UNIT – II

Material Management – Purchase procedure – Various stock levels – Economic order quantity – Bin card and stores ledger – Pricing of issues – FIFO, LIFO, Simple Average and weighted average methods.

UNIT – III

Labour cost – Importance – Various methods of labour cost control – methods of wage payment – various incentive schemes – labour turnover.

UNIT – IV

Overheads – Classification – apportionment of overheads – redistribution of overheads – absorption of overheads – calculation of machine hour rate.

UNIT – V

Process costing – normal loss - abnormal loss and abnormal gain – Joint product and by products.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- | | |
|-----------------|---|
| Cost Accounting | - Jain & Narang,
Kalyani Publishers Ludhiana. |
| Cost Accounting | - Reddy & Hari Prasad Reddy,
Margham Publications, Chennai-17. |

REFERENCE BOOKS:

- | | |
|------------------|--|
| Cost Accounting | - Maheswari, Sultan chand & sons,
New Delhi. |
| Cost Accounting, | - Rillai & Bagavathi, Sultan Chand &
sons, New Delhi. |
| Cost Accounting | - Jawaharlal, The McGraw Hill
Companies, UP. |

**PAPER - XXV
AUDITING**

UNIT – I

Introduction – meaning and object of audit – difference between auditing and accountancy – kinds of audit – advantages and limitations of audit – audit programmes and working papers.

UNIT – II

Internal control – Meaning and object – Internal check – Meaning and object – Internal control regarding cash purchases, sales, payment of wages.

UNIT – III

Vouching – meaning – objects – features of good voucher – procedure and importance – vouching of cash transactions – verification of assets and liabilities.

UNIT – IV

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration.

UNIT – V

Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel.

TEXT BOOK:

A text book of practical auditing – B.N.Tandun.

REFERENCE BOOK:

- | | | |
|----------|---|--|
| Auditing | - | Dinker Pagare – Sultan Chand & Sons,
New Delhi. |
| Auditing | - | R.C.Bhatia. |

PAPER - XXVI
INCOME TAX – LAW AND PRACTICE - I

UNIT – I

Basic concepts – Assessee – person – previous year – assessment year – Income – Casual income – Gross total income – Total income.

UNIT – II

Basis of charge – scope of total income – residence and tax liability – incomes which do not form part of total income.

UNIT – III

Heads of income – income under salaries – definition, features – computation of salary income – PF – allowances – perquisites – other items included in salary – deduction under salary – tax – rebate, relief of income tax.

UNIT – IV

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – net annual value – deductions – let out and self – occupied houses.

UNIT – V

Definition of business and profession - Profits and gains business and profession — income chargeable under profits and gains – deductions – specific allowances – deemed profit – computation of business income and professional income – depreciation.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- 1) Income tax law and practice - V.P.Gaur & Narang,
Kalyani Publishers, Ludhiana.
- 2) Income Tax Law and Practice-A.Jayakumar & N.Hariharan
Vijay Nicole Imprints (P) Ltd.,
Chennai – 37.
- 3) Income Tax Law and Practice-Dr.H.C.Mehrotra

REFERENCE BOOKS:

- 1) Income Tax Theory, Law & Practice
– T.S.Reddy & Hari Prasad
Reddy, Margham Publications,
Chennai – 17.
- 2) Dinkar Pagare – Income Tax Law and Practice,
Sultan Chand & Sons, New Delhi.

PAPER - XXVII

INFORMATION TECHNOLOGY IN BUSINESS

UNIT – I

Introduction to computers – classification of digital computer systems – Anatomy of a Digital computer – Memory units – Auxiliary storage devices – input devices – output devices.

UNIT – II

Introduction to Computer software – operating system programming languages – general software features and trends data processing – computer network.

UNIT – III

Communication systems – Distributed systems – Internet worldwide web.

UNIT – IV

Electronic mail – Intranets – Introduction to multimedia – Multimedia tools – Introduction of virtual reality.

UNIT – V

Electronic commerce – Geographical information system – computers in business and industry – computers in education and training – computers in entertainment – science, medicine and engineering.

TEXT:

Fundamentals of information technology

- Alexis Leon, Methews Leon,
Leon TECH World 1999.

REFERENCE:

Introduction to computers

- Alexis Leon, Methews Leon,
Leon TECH World 1999.

An Introduction to Information Technology

- Dr.S.V.Sreenevasa Vallabhan,
Sultan chand 2007.

VI SEMESTER
PEPER - XXIX
MANAGEMENT ACCOUNTING

UNIT – I

Management Accounting – Meaning – Objectives – Nature and Scope – Distinguish between Management Accounting with Cost Accounting and Financial Accounting.

UNIT – II

Ratio Analysis – uses and Limitations of Ratio Analysis.

UNIT – III

Fund Flow Analysis and Cash Flow Analysis (New Format).

UNIT – IV

Budgets and Budgetary Control – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget.

UNIT- V

Marginal Costing – Absorption costing – P/V Ratio – BEP and Margin of Safety - Practical Application of marginal costing technique to different situations.

Note: Distribution of Marks – Problems 80% and Theory 20%.

TEXT BOOKS:

- 1.Management Accounting - Dr.Ramachandran,
Dr.R.Srinivasan.
- 2.Management Accounting - Sharma and Sasi K.Gupta
- 3.Management Accounting – T.S.Reddy and Y.Hari Prasad
Reddy

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand &
Sons, New Delhi

PAPER - XXX
ENTREPRENEURIAL DEVELOPMENT

UNIT – I

Entrepreneurship – Meaning – Nature and characteristics of an entrepreneur – Qualities, types and functions of an entrepreneur – role of entrepreneur in economic development.

UNIT – II

Entrepreneurial Motivation: Meaning Theories of Motivation – Maslow and McGregor – Motive for starting an enterprise – entrepreneurial behaviour.

UNIT – III

Establishing an Enterprise: The Start up process – Project identification and selection – Project formulation – Assessment of Project feasibility, marketing survey, risk analysis, Break-even analysis – Preparation of Project report, Selection of Site – Legal Considerations – Basic start-up Problems.

UNIT – IV

Institutional Finance to Entrepreneurs: National Small Industries Corporation (NSIC), Small Industries Development Organisation (SIDO), Small Industries Development Organisation (SIDO), Small Scale Industries Board (SSIB) Small Industries Development Corporations, District Industrial Centres (DIC), Tamilnadu Industries Investment Corporation TIIC and Commercial Banks.

UNIT – V

Entrepreneurial development programmes in India – Role of SISI, SIPCOT and SIDBI.

TEXT BOOKS:

Entrepreneurial Development – S.S.Khanka, S.Chand &
Co., Delhi.

Fundamentals of Entrepreneurship and - Small Business	Renu Arora, S.K.Sood, Kalyani Publishers, Ludhiana.
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PAPER - XXXI
INCOME TAX – LAW AND PRACTICE - II

UNIT – I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exemptions – Computation of Capital Gains – Capital Loss – Tax on Capital Gains.

UNIT – II

Income from other sources – General incomes – Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

UNIT – III

Aggregation of income – Deemed incomes – Deduction from gross total income – Set off and carry forward of losses.

UNIT – IV

Computation of tax liability – Rules of Income tax – Surcharge – Tax free incomes – Tax rebates – Tax relief – Computation of tax Liability of individual and firms.

UNIT – V

Income Tax authorities – Powers – Assessment procedure – Types of assessment – Appeals and Revisions.

Note: Distribution of marks: Problem 60% and Theory 40%.

PAPER - XXXII
COMMERCE PRACTICALS
LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I

- 1.Preparation of invoice, receipts, voucher, delivery challan, Entry pass, Gate pass - debit and credit notes.
- 2.Preparation of transaction from the receipts, vouchers - credit notes and debit notes.
- 3.Preparation of application for shares and allotment - letter for share - transfer forms.

UNIT – II

- 4.Drawing, endorsing and crossing of cheques - filling up of pay in slips - demand draft application and preparation of demand drafts.
- 5.Making entries in the pass book and filling up of account opening forms for SB account, current account and FDR's.
- 6.Drawing and endorsing of bills of exchange and promissory notes.

UNIT – III

7. Filling up of application forms for admission to cooperative societies. Filling up loan application forms and deposit challan.

8. Filling up jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

UNIT – IV

9. Preparation of agenda and minutes of meetings-both general body and board of directors.

10. Using bin card and inventories.

11. Using cost sheets.

UNIT – V

12. Filling up of an application form for LIC policy, filling up of the premium form - sending premium notice and filling up the challan for remittance receipt for the premium. Procedure for lapsed policy and procedure for settling account while the insured is alive or dead.

13. Preparation of audit programmes.

14. Preparation of audit report and replies to audit objections.

15. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.

16. Filling up income-tax returns and application for permanent account number.

NOTE:

Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted. Distribution of marks : Practicals 75% and record note book 25%.

ELECTIVE PAPERS
GROUP – A
PAPER – (1)
FUNDAMENTALS OF INSURANCE

UNIT – I

Definition of insurance – general principles of insurance – types of insurance – life, fire and marine – difference between life and other types of insurance.

UNIT – II

Life Insurance – objects – different types of life policies – annuities – formation of life insurance contracts – assignment and nominations – lapses and revivals of policies

UNIT – III

Surrender value – paid up value – loans – claims – procedure for claims – settlement of claims.

UNIT – IV

Marine insurance – functions – marine perils – types of marine policies – clauses in general use – warranties and conditions – proximate cause – subrogation and conciliation – re-insurance – double insurance – types of marine losses.

UNIT – V

Fire insurance – characteristics – subject matter – fixation of premium – fire waste – hazards of fire – physical and moral types of fire policies – cover note surveys and inspection – average clause – re-insurance and renewals – causa proxima.

TEXT BOOKS:

Insurance Principles and Practice - Sharma K.S.

Principles of Insurance law. - Srinivasan, M.N.

REFERENCE BOOKS:

Theory and Practice of Insurance -. Arifkhan.M. -

GROUP – A
PAPER – (2)
INDIAN FINANCIAL SYSTEM

UNIT – I

Structure of Indian financial system – its significance. Money market and capital market. New financial instruments – commercial paper, treasury bills, certificate of deposit, inter – bank participation and global depository receipt.

UNIT – II

Introduction to financial services. Meaning of merchant banking – objectives – functions. Organisation – latest developments – merchant banking in India – Role of SEBI in regulation of merchant banking.

UNIT – III

Mutual fund – Meaning - types – functions – advantages – institutions involved – growth of mutual funds in India – SEBI Guidelines. Lease financing – definition – types – merits and demerits – hire purchase and lease financing – leasing in India.

UNIT – IV

Securitisation – definition – benefits – securitisation Vs. factoring – concepts of factoring – types – factoring mechanism – factoring Vs. leasing – role of Indian banks in factoring. Meaning of venture capital – advantages – venture capital funds in India.

UNIT – V

Reforms in secondary market and investor's protection – New financial institutions – OTCEI – NSE – DFHI. Meaning of credit rating – functions and benefits - credit rating agencies in India : CRISIL – objectives – operations – ICRA – operations – other services – limitations of rating – future of credit rating in India.

TEXT BOOKS:

- | | |
|---|--|
| 1) Emerging Scenario of Financial Services, | E. Gordon & K. Natarajan,
- Himalaya Publishing House,
Mumbai – 4. |
| 2) Banking and Financial System | - K. Nirmala Prasad &
J. Chandradoss, , Himalaya
Publishing House, Mumbai – 4. |

GROUP – B
PAPER – (1)
OFFICE ORGANISATION

UNIT – I

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation freedom from noise and dust, sanitary, security and secrecy.

UNIT – II

Office Organisation – Importance – Types – Organisation chart – Office Manuals – Delegation of authority and responsibility – centralization vs decentralization.

UNIT – III

Office Systems - Flow of work – Role of Office manager – Office forms – forms of control – forms of designing – Control of correspondence – Handling inward and outward mails.

UNIT – IV

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery supplies – Filing – Importance – Functions – Characteristics of good filing system – Indexing – Meaning, Importance and kinds.

UNIT – V

Office furniture – Types of furniture – Office machine and equipments – Object of mechanization – Types office machines – Computers and its in office – Criteria for selection.

TEXT BOOK:

- | | | |
|----------------------|---|------------|
| 1. Office Manager | - | R.K.Chopra |
| 2. Office Management | - | R.K.Ghosh |

REFERENCE BOOK:

- | | | |
|--|---|------------|
| 1. Manual of Office Management
and Correspondence | - | B.N.Tanden |
| 2. Office Organisation
and Management. | - | C.B.Gupta |

GROUP- B
PAPER – (2)
SECRETARIAL PRACTICE

UNIT – I

Company Secretary – Appointment – Qualifications for appointment as Secretary – General Legal Position – Duties – Rights – Liabilities.

UNIT – II

Office Organisation the company secretary – Maintenance of records – Communication and Correspondence – Internal and External – Management and Staff.

UNIT – III

Role of company Secretary in the Formation of Company – Issue of Share Certificates and Share Warrants – Issue of duplicate share certificate and share warrants – Issue allotment and calls on share warrants – Surrender and forfeiture of shares – Re-issue of forfeited shares – Transfer and Transmission of Shares – Maintenance of Accounts and Records.

UNIT – IV

Role of Company Secretary in conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Chairman – Resolution by circulation – Procedure at Board Meetings – Minutes of the Board Meeting – Procedure at statutory meetings – Secretarial work relating to statutory meeting – Annual general, meeting and Extra ordinary General Meeting – Drafting of Notices and Minutes of a company meetings.

UNIT – V

Dividend – Legal Provisions – Secretarial work relating to payment of Dividend – Dividend Warrants – Interim Dividend Modes of winding up – Secretarial work relating to winding up of a company.

TEXT BOOK:

- | | |
|--------------------------|----------------|
| 1.Secretarial Practice - | K.P.M.Sundaram |
| 2.Secretarial Practice - | Tandan |

REFERENCE BOOKS:

- | | |
|--------------------------|--------------------|
| 1.Secretarial Practice - | M.C.Kauchhal |
| 2.Secretarial Practice - | M.C.Shukla Gulshan |
| 3.Secretarial Practice - | Sherlekar |

GROUP – C
PAPER – (1)
PRINCIPLES AND PRACTICE OF CO-OPERATION

UNIT – I

Cooperation – Definition – Capitalism and Socialism – Cooperation as a Golden Mean between Capitalism and Socialism – Principles of Cooperation

UNIT – II

Evaluation of the cooperative movement – Robert Owen – Rochdale Pioneers – Indian Cooperative Movement – 1904 and 1912 Acts – Committees – All India Rural Credit Survey – State Bank of India – Recent Trends.

UNIT – III

Co-operative Structure – Short term Credit – Primary Agricultural Cooperative Banks – District Central Cooperative Banks – Tamilnadu State Cooperative Banks – Long Term Credit – PARD Banks – CARD Bank.

UNIT – IV

Non-Credit cooperative societies – consumer stores – Marketing societies – Dairies – Housing Societies – Industrial Cooperatives, Weavers Societies.

UNIT – V

Role of other institutions in Cooperative development – Government and cooperation – Legal, organizational and Financial Assistance – The Reserve Bank of India relating to cooperative banks – Licensing NABARD.

TEXT BOOKS:

1. Theory, Principles and Practice of
Cooperation - Bedi R.D.
2. Cooperation - Bhatnagar

GROUP- C
PAPER – (2)
CO-OPERATIVE LAW

UNIT – I

General : Need for cooperative legislation – General and history of cooperative legislation in India – Cooperation credit societies Act 1904 (Act. No.x) Cooperative Societies Act 1912 (Act No.II) – Multi Unit Cooperative Societies Act 1942 – Tamilnadu Cooperative Societies Act, 1961,.

UNIT – II

Tamilnadu Cooperative Societies Act 1983. Detailed and critical study for the current Tamil Nadu Cooperative Societies Act and Rules thereof Sections 1 to 79.

UNIT – III

Tamilnadu Cooperative Societies Act, 1983 Sections 80 to 184.

UNIT – IV

A study of Bye-law provisions of important primary cooperative viz., primary Agricultural credit societies – primary agricultural credit societies – primary weavers co-operatives, primary consumer stores, primary marketing societies with special reference to admission of members, conducting meetings, use of funds, administrative staff etc.

UNIT – V

Model Co-operative Societies Act, 1991.

TEXT BOOKS:

- 1.Government of Tamilnadu Co-operative Societies Act 1983 and Rules.
- 2.Government of India Model Co-operative Societies Act 1981.
- 3.Cooperative Law in Indian by M.D.Vidwan.

REFERENCES:

- 1.The Tamilnadu Cooperative Manual, 1072 – Government of Tamilnadu.
- 2.Tamilnadu Land Development Banks Act and Rules.
- 3.Multi Unit Cooperative Societies Act,1942.
- 4.The law and principles of cooperation H.Calvert.
- 5.Report of the committee on cooperative law, 1957 Government of India Publication.

**QUESTION PAPER PATTERN FOR
THEORY SUBJECTS**

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One Question from each unit with internal choice)

PART – C (3 x 10 = 30 Marks)

Answer any three questions

(One Question from each unit)

**QUESTION PAPER PATTERN FOR
ACCOUNTS SUBJECTS**

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

Out of 10 Questions – 6 Theory – 4 Problems

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One Question from each unit with internal choice)

Out of 5 Questions – 2 Theory and Problem – 3 Problems only

PART – C (3 x 10 = 30 Marks)

Answer any three questions

(One Question from each unit)

Out of 5 Questions – 1 Theory and Problem – 4 Problems only

**QUESTION PAPER PATTERN FOR
INCOME TAX LAW AND PRACTICE**

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

All Theory Questions

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One Question from each unit with internal choice)

Each question contains one theory and one problem

PART – C (3 x 10 = 30 Marks)

Answer any three questions

(One Question from each unit)

1 Theory and 4 Problems only

**QUESTION PAPER PATTERN FOR
STATISTICS**

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

Out of 10 Questions – 6 Theory – 4 Problems

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One Question from each unit with internal choice)

Out of 5 Questions – 2 Theory and Problem – 3 Problems only

PART – C (3 x 10 = 30 Marks)

Answer any three questions

(One Question from each unit)

Out of 5 Questions – 1 Theory and Problem – 4 Problems only

Semester – III

Skill Based Elective Paper – I

MARKETING

Unit-I

Definition and Meaning of Marketing-Modern Concept of Marketing.

Unit-II

Marketing Functions – Buying – Transportation – Warehousing

Unit-III

Marketing Functions – Standardisation – Grading – Packaging.

Unit-IV

Product Planning and Development – Introduction of a new Product.

Unit-V

Product Life Cycle – Product Diversification

Text Book:

Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Advertising and Salesmanship – P.Saravanel Margham Publications, Chennai
2. Marketing Management – Sherlakhar S.A
3. Marketing Management – V.S.Ramasamy and Namakumari Macmillan

Semester – III

Skill Based Elective Paper – II

ADVERTISING

Unit-I

Origin and Meaning of Advertising – Definition – Characteristic.

Unit-II

Recent trends in Advertising of a Product.

Unit-III

Advertising and Promotion Mix - Factors.

Unit-IV

Functions of Advertising – Commercial Functions – Social Functions.

Unit-V

Advantages of Advertising – Manufacturers – WholeSalers - Consumers

Text Book:

Advertising and Salesmanship- P.Saravanel, Margham Publications, Chennai.

Reference Books:

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi
2. Marketing Management- Sherlakhar, S.A.
3. Marketing Management – V.S. Ramasamy and S.Namakumari Macmillan

Semester – III

Skill Based Elective Paper – III

SALESMANSHIP

Unit-I

Definition of Salesmanship – Features - Objectives

Unit-II

Recruitment of a Salesman – Qualities of a good salesman.

Unit-III

Advantages of Salesmanship – Distinction between Salesmanship and Advertising.

Unit-IV

Types of Salesmanship

Unit-V

Functions, Duties and Responsibilities of a Salesmanship

Text Book:

Advertising and Salesmanship- P.Saravanel, Margham Publications, Chennai.

Reference Books:

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi
2. Marketing Management- Sherlakh, S.A.
3. Marketing Management – V.S. Ramasamy and S.Namakumari Macmillan

Semester – IV

Skill Based Elective Paper-IV

BUSINESS ENVIRONMENT

Unit-I

Introduction to Business – Nature and Changing Concept.

Unit-II

Social Responsibilities of Business

Unit-III

Indian Business Environment

Unit – IV

Business Environment - Components- Importance.

Unit-V

Public Enterprises in India – Small Scale Industries.

Text Book:-

1. Essentials of Environment – K.Aswathappa
Himalaya Publishing House,
Mumbai – 4.
2. Business Environment – Dr.S.Sankaran,
Margham Publications
Chennai – 17.

Books for Reference:-

1. Business and Society : Lokanathan and A.Lakshmirathan
Emerald Publishers, Chennai – 2
2. Indian Economy : S.K.Mirhars V.K.Puri
Himalaya Publishers House
Mumbai.

Semester – IV

Skill Based Elective Paper-V

INDIAN FINANCIAL SERVICES

Unit-I

Indian Financial Services – Introduction – Concept – Objectives - Functions

Unit-II

Merchant Banking – Definition - Functions

Unit-III

Factoring – Types of Factoring

Unit – IV

Mutual Funds – Operations

Unit-V

Credit Rating – Credit Rating Agencies

Reference Books:-

1. Financial Services : Dr.S.Gurusamy, Vijay Nicole Imprints
Private Limited, Chennai
2. Financial Marketing & Services : E.Gordan & K.Natarajan, Himalaya
Publishing House, Mumbai.

Semester – IV
Skill Based Elective Paper-VI
HUMAN RESOURCE DEVELOPMENT

Unit-I

Introduction – Meaning, Definition of HRM and HRD

Unit-II

Scope and Importance of HRD

Unit-III

Recruitment – Sources

Unit – IV

Selection Process – Types of Interviews

Unit-V

Employees Training

Reference Books:-

1. Personnel Management : C.B.Mamoria & S.V.Gankar
Himalaya Publishing House, Mumbai
2. Human Resource Management: Sasi K. Gupta
Rosy-Joshi,
Kalyani Publications
3. Human Resource Management : P.C.Michael
Human Relation Himalaya Publication.

