

THIRUVALLUVAR UNIVERSITY

B. COM., (GENERAL)

Degree Course

CBCS Pattern

(With effect from 2017-18)

The course of study and the scheme of Examination

S. No.	Part	Study Components	Ins. Hrs. / Week	Credit	Title of the paper	CIA	Uni. Exam	Total
		Course Title						
SEMESTER – V						CIA	Uni. Exam	Total
1	III	Core Paper – XIII	6	4	Cost Accounting – I	25	75	100
2	III	Core Paper – XIV	5	4	Practical Auditing	25	75	100
3	III	Core Paper – XV	6	4	Business Management	25	75	100
4	III	Core Paper – XVI	6	4	Income Tax Law & Practice – I	25	75	100
5	III	Elective – I	4	3	(To choose one out of 3) a. Entrepreneurial Development b. Industrial Relations c. Management Information System	25	75	100
6	IV	Skill based Subject - III	3	3	Principles of Marketing	25	75	100
			30	22		150	450	600
SEMESTER – VI						CIA	Uni. Exam	Total
1	III	Core Paper – XVII	6	5	Cost Accounting – II	25	75	100
2	III	Core Paper – XVIII	6	5	Management Accounting	25	75	100
3	III	Core Paper – XIX	6	5	Income Tax Law & Practice – II	25	75	100
4	III	Elective – II	5	3	(To choose one out of 3) a. Financial Management b. Business Environment c. Office Management	25	75	100
5	III	Elective – III	4	3	(To choose one out of 3)	25	75	100

					a. Human Resource Management b. Financial Services c. Portfolio Management			
6	IV	Skill based Subject – IV	3	3	Computer Application in Business	25	75	100
7		Extension Activities	-	1		100	0	100
			30	25		250	450	700

Consolidated statement

Part	subject	Papers	credit	Total credits	Marks	Total Marks
Part - I	Languages	2	4	8	100	200
Part - II	English	2	4	8	100	200
Part - III	Allied (Odd Semester)	2	4	8	100	200
	Allied (Even Semester)	2	6	12	100	200
	Electives	3	3	9	100	300
	Core	19	(3-7)	73	100	1900
Part - IV	Environmental Science	1	2	2	100	100
	Soft Skills	1	1	1	100	100
	Value Education	1	2	2	100	100
	Language & Others / NME	2	2	4	100	200
	Skill based	4	3	12	100	400
Part - V	Extension Activities	1	1	1	100	100
	Total	40		140		4000

SEMESTER – V
CORE PAPER - 13
COST ACCOUNTING – I

Objective:

To understand the basic concepts and methods of Cost Accounting.

UNIT-I: Nature and Scope of Cost Accounting

Cost Accounting : Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

UNIT-II: Material Purchase and Control

Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Material Control: Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses.

UNIT-III: Methods of pricing of Material Issues

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

UNIT-IV: Labour Cost Control

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.

UNIT-V: Overheads

Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

(Weightage of Marks = Problems 80%, Theory 20%)

TEXT BOOKS:

1. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
2. A. Murthy and S. Gurusamy, Cost Accounting 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A. Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills.

REFERENCE BOOKS:

1. S.P. Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. A. Murthy and S. Gurusamy, Essentials of Cost Accounting, Vijay Nicole Imprints Private Ltd., Chennai.
4. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.

CORE PAPER - 14
PRACTICAL AUDITING

Objective:

To gain knowledge of the principles and practice of auditing.

UNIT-I

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

UNIT-II

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

UNIT-III

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents.

Text Books:

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing.
3. Sundar. K and Pari. K, Vijay Nicole Imprints Private Ltd., Chennai.

Reference Books:

1. Sharma, SahityaBhavan, Agra – Auditing
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

CORE PAPER - 15
BUSINESS MANAGEMENT

Objective:

To understand the basic principles of Business Management.

UNIT-I

Management – Meaning – Definition – Nature – Importance – Distinction between Administration and Management – Scope – Principles and Functions of Management.

UNIT-II

Planning – Meaning – Nature – Importance – Advantages and Limitations – Process of Planning – Types of Plans – MBO – Forecasting – Decision Making.

UNIT-III

Organising – Meaning – Definition – characteristics – Importance – Types – Authority and Responsibility – Centralisation and Decentralisation and Departmentation.

UNIT-IV

Directing – Meaning – Definition – Characteristics – Directing Process – Span of Supervision – Motivation – Leadership - Communication.

UNIT-V

Controlling – Definition – Principles – Controlling process – Types of Controls – Control Techniques - Coordination.

REFERENCE BOOKS:

1. Dr. C.B. Gupta, Business Management –Sultan Chand & Sons
2. Jayashankar, Business Management –Margham Publications, Chennai.

REFERENCE BOOKS:

1. Koontz, Wehrich and Aryasri, Principles of Management, Tata McGraw hill
2. Dr.H.C. Das Gupta, Principles & Practice of Management & Sahitya Bhawan. Agra
3. Lallan Prasad & S.S.Gulshan, Management principles and Practices & S.Chand & Co.
4. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

CORE PAPER - 16

INCOME TAX LAW AND PRACTICE - I

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

Unit - I: Introduction

Income Tax Act 1961- Basic Concepts – Assessment Year – Previous Year – Person – Assessee – Income – Gross Total Income – Total Income - Agricultural Income – Casual Income – Capital and Revenue Receipts – Capital and Revenue Expenditures – Exempted Incomes u/s 10.

Residential status of an individual- Residential status of a HUF – Residential status of a firm and association of persons – Residential status of a company – incidence of tax liability.

Unit - II: Salaries

Meaning and features of Salary – Allowances – Perquisites – Profits in lieu of Salary – Provident Fund and its types – payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS – Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

Unit - III: Income from House Property

Annual value – Determination of annual value- Income from let out house property – Income from self-occupied house property – Deductions allowed from Income from house property u/s 24.

Unit - IV: Profit and Gains of Business or profession and depreciation

Meaning of business and profession – deductions expressly allowed – expenses expressly disallowed – treatment/ admissibility of certain expenses and incomes – income from business- income from profession.

Meaning of depreciation – conditions for depreciation – actual cost – written down value – computation of allowable depreciation.

Unit - V: Income tax authorities

CBDT – powers – Director General of income tax – Chief commissioner of income tax – Assessing officer – appointment – Jurisdiction – powers relating to search and seizure.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text books

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Dr. A. Murthy, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd. Chennai
3. Reddy,T.S. & Hariprasad Reddy,Y, Income Tax Theory, Law&Practice, Margham Publications, Chennai.

Reference books

1. Mehrotra -Income Tax Law & Accounts, Sahithiya Bhavan Publications.
2. Vinod,K.Singhania, Students Guide to Income Tax,Taxman Publications Pvt. Ltd.

ELECTIVE

(To choose any 1 out of 3)

PAPER - 1

A. ENTREPRENEURIAL DEVELOPMENT

Objective:

To encourage students to become entrepreneurs.

UNIT-I

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager – Entrepreneur and Intrapreneur – Qualities (Traits) of True Entrepreneur – Characteristics of Entrepreneur – Types of Entrepreneurs – Functions of an Entrepreneur – Roles of Entrepreneurs in the Economic Development.

UNIT-II

Establishing an Enterprise – Project Identification – Selection of the Product – Project Formulation – Assessment of Project Feasibility – Preparation of Project Report – Selection of Site (Location).

UNIT-III

Selection of Types of Organization – Sole Proprietorship – Partnership Joint Stock Company – Factors Influencing the Choice of Organization – Sources of Project Finance – Sources of Long Term Finance – Sources of Short Term Finance.

UNIT-IV

Incentives and Subsidies – Meaning of Incentives and Subsidies – Need and Problems – Incentives for Development of Backward Area – Incentives for SSI Units in Backward Areas – Taxation Benefits to SSI Units – Subsidies and Incentives in Tamil Nadu.

UNIT-V

Women Entrepreneurs – Concept – Functions and Role – Problems of Women Entrepreneurs – Suggestions for Development of Women Entrepreneurs – Rural Entrepreneurship – Need – Problems – How to Develop Rural Entrepreneurship.

Text Books:

1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand.
2. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

Reference Books:

1. P Sarvanavel, Entrepreneurial development – Ess Pee kay Publishing House.
2. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.

ELECTIVE

PAPER - 1

B. INDUSTRIAL RELATIONS

Objective: To enable the students to learn the concepts of Industrial Relations including trade unions, collective bargaining and various labour enactments.

Unit - I: Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; International Dimensions of IR.

Unit - II: Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors affecting growth of Trade Unions in India, Major Provisions of Trade Union Act 1926.

Unit - III: Collective Bargaining and Worker's Participation in Management

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining Status of Collective Bargaining in India, Functions and role of Trade Unions in Collective bargaining.

Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

Unit - IV: The Industrial Disputes Act, 1947:

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Powers and Duties of Authorities; Strikes and Lock outs; Lay-off and Retrenchment; Provisions relating to Layoff, Retrenchment, and closure.

Unit - V: The Factories Act, 1948:

Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

Text Books:

1. B. Nandhakumar, *Industrial Relations and Labour Welfare and Labour Laws* - Vijay Nicole Imprints Private Ltd., Chennai.
2. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd.

Reference Books:

1. PK Padhi, *Industrial Relations and Labour Law*, PHI Learning.
2. ArunMonalppa, *Industrial Relations and Labour Law*, McGraw Hill Education.
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House.
4. C.S. VenkataRatnam, *Industrial Relations*, Oxford University Press.
5. P.L. Malik's *Handbook of Labour and Industrial Law*, Vol 1 and Vol 2, Eastern Book Company.

ELECTIVE

PAPER – 1

C. MANAGEMENT INFORMATION SYSTEM

Unit-I:

Management Information – Meaning of Information – Information needs of Managers – Web Data basis – Data warehousing – Knowledge management – Information system for decision making.

Unit-II:

Types of Information System – Transaction Processing System – Office Automation System – Decision Support System – Executive Support System – MIS – Evolution of MIS – Computer and MIS.

Unit-III:

System Analysis – System Planning and Mutual Investigation – System Design - The Process and Stages of System Design – Input / Output forms Design – File Organisation – System Implementation.

Unit-IV:

Management Information Needs and Communication links for Marketing system, Production System, Accounting System, Manufacturing System, Inventory Control System and Budget Control System - IS Organisation – Top Management Responsibility – Processing Group Responsibility.

Unit-V:

Development – Maintenance of MIS – Operation of manual Information System – Role of Computer in MIS – Data base Concept – Expert Systems – System Audit.

Text Book:

1. M. Assam – Fundamentals of Management Information System – Vijay Nicole Imprints Private Ltd., Chennai.
2. Effy Oz, “Management Information Systems”, Second edition, Thomson Learning Course Technology, 2002.
3. Jawadekar W.S, “Management Information Systems”, Tata McGraw Hill Publishing Company Ltd, 2002.
4. Kenneth.CLaudon and Jane P. Laudon, “Management Information Systems”, Prentice Hall of India Ltd, 2002.

Reference Books:

1. David Knoenke (1989), “Management Information Systems”, Tata McGraw Hill, New Delhi.
2. Iandon K.C and Landon J.P (2001), “Management Information Systems’, Maxwell Macmillan Publishing Company.
3. Murdic Rose and Elaggett, “Information System for Modern Management, Prentice Hall.
4. Robert Schultheis, Mary Sumner, “Management Information Systems” – The Manager’s View, Fourth edition, Tata McGraw Hill Edition, 1999

SKILL BASED SUBJECT

PAPER - 3

PRINCIPLES OF MARKETING

Objective:

To enable the students to understand the concept and importance of marketing and the developments that have taken place in the field of marketing in the global scenario.

Unit - I Introduction

Meaning of market – classification of markets- meaning and definition of marketing- features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing.

Unit - II Market Segmentation and Consumer Behaviour

Meaning and definition of market segmentation – different patterns of market segmentation – Bases for segmenting consumer markets – benefits and limitations of market segmentation

Definition of consumer behaviour - consumer behaviour theories - factors determining consumer behaviour.

Unit - III Marketing Mix and Product policy

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle – Branding – advantages of branding a product - packaging – functions of package – labelling – functions of labelling – kinds of labels.

Unit - IV Pricing policy, Channel of distribution and Promotion Mix

Meaning of price – factors affecting price decision – Types of pricing strategies - definition of channel of distribution – features of marketing channels – types of Channel of distribution - factors determining Channel of distribution - functions of wholesalers – types of retailers – promotion mix – Advertising – types of advertising – personal selling – qualities of a good salesman – sales promotion – kinds of sales promotion.

Unit - V Recent trends in Marketing

Social marketing – De-marketing – Re – marketing – Over marketing – Meta marketing – E- Marketing – online retailing – shopping malls.

Text Books:

1. Rajan Nair, Marketing, Sultan Chand & Sons , New Delhi
2. Varshney, Marketing Management, Sultan Chand & Sons , New Delhi.

Reference Books:

1. Jaisankar, Marketing, Margham Publications, Chennai
2. L. Natarajan, Marketing, Margham Publications, Chennai
3. Dr. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Private Ltd., Chennai.

SEMESTER – VI
CORE PAPER - 17
COST ACCOUNTING II

Objective:

To understand the basic concepts and methods of Cost Accounting.

UNIT-I

Job, Batch, Contract Costing: Job Costing – definition – Features – Procedure – WIP – Cost Accumulation, Batch Costing – EBQ, Contract Costing – Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause – Cost Plus Contract – Contract Account

UNIT-II

Process Costing : Definition – Features – Job Vs Process Costing – Process Account – Losses – By Products and Joint Products – WIP – Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

UNIT-III

Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.

UNIT-IV

Marginal Costing: Definition – Advantages and Limitation – Break Even Point – Margin of Safety – P/V Ratio – Key factor – Make or Buy Decision – Selection of Product Mix – Changes in Selling Price – Foreign Market Offer – Desired Level of Profit.

UNIT-V

Reconciliation of Cost and Financial Accounts.

(Weightage of Marks = Problems - 80%, Theory - 20%)

TEXT BOOKS:

1. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
2. A. Murthy and S. Gurusamy, Cost Accounting 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A. Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills.

REFERENCE BOOKS:

1. S.P. Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.

CORE PAPER - 18
MANAGEMENT ACCOUNTING

Objective:

To enable the students to gain knowledge in the application of accounting to Management.

UNIT-I

Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.

UNIT-II

Ratio Analysis : Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios.

UNIT-III

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3.

UNIT-IV

Standard Costing – Variance Analysis – Material – Labour – Overheads – Fixed - Variable Sales Variance.

UNIT-V

Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

(Weightage of Marks - Problems - 80%, theory - 20%)

Reference Books:

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons, New Delhi.
2. A.Murthy and S.Gurusamy, Management Accounting, Tata Mc-Graw Hill Publishing Company, New Delhi.

Reference Books:

1. Manmohan&Goyal, Management Accounting – SahithiyaBhavan, Agra.
2. S.P.Gupta, Management Accounting – Sultan Chand & Sons, New Delhi.
3. R.S.N.Pillai&Bhagavathi, Management Accounting – S.Chand& Co. Ltd., New Delhi.
4. T.S.Reddy&Hari Prasad Reddy, Management Accounting – Margham Publications, Chennai.

CORE PAPER - 19

INCOME TAX LAW AND PRACTICE – II

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

Unit I: Capital gains

What are capital assets? – what are not capital assets? – kinds of capital assets – transfer u/s 2 (47) – cost of acquisition – cost of improvement – computation of short term capital gain - computation of long term capital gain – exemptions from capital gains.

Unit II: Income from other sources

Specific incomes chargeable to tax – general incomes chargeable to tax – Interest on securities – Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources – computation of income from other sources.

Unit III: Clubbing of Incomes and Set off and carry forward of losses

Income transfer without asset transfer – cross transfer –transfer for the benefit of son's wife – capital gain on an asset gifted before marriage – gifted money used for construction of house by spouse – income including losses – clubbing of business income – clubbing of minor's income – computation of total income.

Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses – unabsorbed depreciation – order of set off – computation of total income.

Unit IV: Agricultural Income and Deductions from gross total income

Meaning of agricultural income – types of agricultural income – income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea – income of a sugar mill growing its own sugarcane – computation of tax of an assessee having agricultural income.

Permissible deductions from gross total income – section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

Unit V: Assessment of Individuals and Assessment procedures

Sources of income of an individual – computation of total income and tax liability of an individual.

Filing of returns – permanent account number (PAN) –Usage of PAN – TDS - types of assessment – self assessment – Best judgement assessment – Income escaping assessment (reassessment) – Advance payment of tax

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text books

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Reddy,T.S.& Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

Reference books

1. Mehrotra-Income Tax Law & Accounts, Sahithiya Bhavan Publications.
2. Vinod,K.Singhania, Students Guide to Income Tax, Taxman Publications Pvt.Ltd.

ELECTIVE

PAPER - 2

A. FINANCIAL MANAGEMENT

UNIT-I

Nature and Importance of Finance Functions – Organizing Finance Functions – Functions of Finance Manager – Objectives of Finance Function – Methods and Sources of Raising Finance – Critical Appraisal of the Various Sources of Finance.

UNIT-II

Goals of Finance Function – Financing Decisions – Financial Planning – Financial Forecasting – Capital Structure Decisions – Capitalization – Cost of Capital – Dividend Policy

UNIT-III

Investment Decisions – Estimation of Cash Flows – Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods – Decision Making Under Risk and Uncertainty – Inflation and Investment Decisions

UNIT-IV

Working Capital – Gross and Net Working Capital – Determinants of Working Capital – Sources of WC – Credit and Collection Policies.

UNIT-V

Security Analysis and Portfolio Management - Leverages – Financial Ratio Analysis.

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

1. Dr. S.N.Maheswari, Financial Management, Sultan Chand & Sons, New Delhi.
2. Dr. A.Murthy, Financial Management, Margham Publications, Chennai.
3. Dr. J. Srinivasan, Sridhar and Ramalingam, Financial Management, Vijay Nicole Imprints Pvt .Ltd. Chennai

Reference Books:

1. I.M.Pandey, Financial Management.
2. Prasanna Chandra, Financial Management.
3. Subirkumar Banerjee, Financial Management.
4. Vyuptakesh Sharan, Fundamentals of Financial Management.
5. Dr .N. Premavathy, Financial Management, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER - 2

B. BUSINESS ENVIRONMENT

UNIT-I

The concept of Business Environment - Its nature and significance - Brief overview of political - Cultural - Legal - Economic and social environments and their impact on business and strategic decisions.

UNIT-II

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business

UNIT-III

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization

UNIT-IV

Economic Environment - Economic Systems and their impact of Business - Macro Economic Parameters like GDP - Growth Rate - Population - Urbanization - Fiscal deficit - Plan investment - Per capita Income and their impact on business decisions

UNIT-V

Financial Environment - Financial System - Commercial banks - RBI - IDBI - Non-Banking Financial Companies NBFC's

Text Books:

1. Dr. S. Sankaran - Business Environment. Margham Publications, Chennai
2. Aswathappa - Business Environment, Himalaya Pub. House, 2009.

Reference Books:

1. Dasgupta and Sengupta - Government and Business in India.
2. Srinivasan K - Productivity and Social Environment.
3. International Business Environment - Prentice - Hall of India.
4. Dhana bakiyam & M. Kavitha, Business Environment, Vijay Nicole Imprints Pvt .Ltd. Chennai.

ELECTIVE

PAPER - 2

C. OFFICE MANAGEMENT

UNIT-I

Meaning and scope -Function and qualifications of Office Manager -Poor and good organization Departments -Flow of Work -Organization Charts and manual

UNIT-II

Administrative arrangements and physical conditions - Centralization and Decentralization of Office services - Office Accommodation and Layout -Office Furniture - Meaning of Various terms - Basic pattern of work -Sub-division - Standardization and Standards - Work Measurement and control

UNIT-III

Office equipments - Reproduction equipments - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments - Dictaphone - Intercom - Telephone - Telex - Teleprinters - PABX - PBX - STD - Storage equipments - Filing Cabinets - Time Clocks - Use of Computers in Office Management

Office System - Procedure - Routine - And methods - Paper work in office Filing functions - essentials of good filing systems - Central vs. Departmental Filing classification - Methods of filling Old and Modern - Micro filing - Indexing Types.

UNIT-IV

Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Postal Services - Postbag and Post Box Numbers - Registered and Insured Posts - VPP Communications - Oral written - Internal and external communication - Records Management Types - Forms Controls - Principles - Foremost - Continuous stationery

UNIT-V

Office Supervisor - Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

Text Books:

1. Pillai R.S.N, Bhagwathi. V - Office Management, S.Chand, New Delhi.
2. Arora SP - Office Management, Vikas Publications Pvt. Ltd., Chennai.

Reference Books:

1. Dr.T.S. Devanarayan, N.S.Raghunathan - Office Management.
2. Balachandiran. V and Chandrasekaran, Office Management, Vijay Nicole imprints Private Limited, Chennai.

ELECTIVE

(To choose any 1 out of 3)

PAPER - 3

A. HUMAN RESOURCE MANAGEMENT

Objective:

To enable the students to recognize that the Human beings are the important assets in the organisation and to replace the term personnel by Human Resource Management.

To make the students to acquire knowledge about the development of Human Resource Management which is crucial for quality productivity and growth.

UNIT-I

Nature and scope of HRM – personnel Management and HRM – Functions of HRM – Functions of HR Manager – HRM as a profession – Indian perspective

UNIT-II

Human Resource Planning – Recruitment – Selection – Methods of Selection – Use of Various tests – Interview techniques in selection – Induction - Placement

UNIT-III

Training methods – Techniques – Identification of training needs.

UNIT-IV

Job satisfaction – Motivation (Maslow's and Two Factor Theory only) – Performance Appraisal – Methods – Compensation – Incentives – Monetary and Non-Monetary

UNIT-V

Transfer – Promotion and Termination of Services – Career Development - Monitoring

TEXT BOOKS:

1. Dr.K.Sundar&Dr.J.Srinivasan, Human Resource Management, Vijay Nicole Publications, Chennai.
2. C B Gupta, Human Resource Management, S.Chnd, New Delhi.
3. Aswathappa, Human Resource and Personnel Management, Vikas Publications Pvt. Ltd., Chennai.

REFERENCE BOOKS:

1. Dr.K.Sundar & Dr.J.Srinivasan, Human Resource Development, Margham Publications, Chennai.
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai.
3. Dr. N. Premavathy, Human Resource Management & Development, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER - 3

FINANCIAL SERVICES

B.

Objective:

To enable the students to gain knowledge of business financial services.

UNIT-I

Financial services – meaning – Financial services and economic environment – legal and regulatory framework – financial institutions and other participants in the financial services sector – capital and money markets – Instruments – Government – Securities market – SWAP Analysis

UNIT-II

Introduction to leasing – legal and tax aspects – lease evaluation – Merits and Demerits – Accounting and Reporting for Lease – lease funding – Types of lease – Lease agreement – Hire purchase Vs lease – Legal aspects of Hire purchase – rights and duties of hire vendor and hire purchaser.

UNIT-III

Factoring – Types and feature of factoring agreement – Factoring Vs Bills discounting – Services of factor – Consumer Finance and credit card services – forfeiting.

UNIT-IV

Venture capital – meaning and characteristics – criteria for assistance – schemes and guidelines – infrastructure financing – assessment of risk – legal aspects.

UNIT-V

Mutual funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – Symbols.

Text Books:

1. Dr.S.Gurusamy, Financial Services, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai

Reference Books:

1. Dr. V.Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai.
2. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 – Chennai
3. Dr.S.Gurusamy, Essentials of Financial Services, 2nd Edition, Vijay Nicholes Imprint Pvt. Ltd.,– Chennai
4. Dr. N. Premavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.

ELECTIVE

PAPER – 3

C. PORTFOLIO MANAGEMENT

UNIT-I

Portfolio Regulation and Management – Need – Traditional Approach – Efficient Market Hypothesis – Approaches to Portfolio Theory and Practices – Need for costing – Share Costing – Risk and Return.

UNIT-II

Portfolio Analysis – Theory and Practices – Risk Analysis – Types of Risks – Risk Management – Diversification of risk – Analysis of risk – Building a balanced portfolio.

UNIT-III

Characteristics of portfolio – Principles and Practices – Characteristics of Portfolio Analysis – Liquidity Vs. Safety – Income Vs. growth – Short Term and Long Term – Risk Vs. Return – Need for insuring risk to attract stable investors.

UNIT-IV

Revision of Investment Portfolio – Diversification of Investment Portfolio – International Scenario influencing portfolio – Need for reviewing portfolio constantly.

UNIT-V

Regulation of Investment Portfolio – Evaluation of investments in terms of market trends – Shape of Optimal Portfolio – Need for Investment Consultancy – Importance of Computer data Analysis for Security Analysis and Portfolio Analysis.

Text Books:

1. Dr. S. Guruswamy, Security Analysis and Portfolio Management, Vijay Nicholes Imprint Pvt. Ltd., – Chennai.
2. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
3. PunithavathyPandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.

Reference Books:

1. **I. M. Pandey**, Financial Management, Vikas Publishing House Pvt. Ltd. Chennai.
2. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
3. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.

SKILL BASED SUBJECT

PAPER - 4

COMPUTER APPLICATION IN BUSINESS

Objective:

To provide basic knowledge of computer applications in business.

UNIT-I

Introduction to Computer–Characteristics of a Computer –History of Computer–Computer generation - Hardware–Software – System Software and application software.

UNIT-II

MS - Word Processing: Starting MS word - MS word environment - working with word documents, text, tables - checking spelling and grammar - printing a documents.

UNIT-III

MS Excel - MS Excel Sheet - MS Excel environment - Working with Excel workbook - worksheet - Formulas and functions - Inserting charts - printing in Excel.

UNIT-IV

MS Power Point - Starting MS Power Point - MS power point environment - working with power point - working with different views – designing, presentation & printing in Power Point.

UNIT-V

Electronic Commerce - Types - Advantages and Disadvantages - Electronic data interchange (EDI) working of EDI - EDI benefits & Limitations - SMART card - SMART card applications.

TEXT BOOK

1. Ananthi Sheshasaayee: Computer Application in Business and Management, Margam Publication.
2. Leon & Leon, Computer Applications in Business, Vijay Nicholes Imprint Pvt. Ltd.,– Chennai

REFERENCE BOOK

3. A. Zakiudeen Ahmed: Computer Application in Business, Margam Publication.

Question Paper Pattern:

Pattern	Total Questions	To answer	Marks per Question	Total Marks
Section A	10	10 (All)	2	20
Section B	8	5	5	25
Section C	5	3	10	30

Instructions to Paper Setter:

Section-A: Minimum 2 Questions to be asked from each of the five Units

Section-B: Minimum 1 Question to be asked from each of the five Units.

Section-C: 1 Question to be asked from each of the five Units.