

ANNAMALAI UNIVERSITY

MASTER OF COMMERCE

SYLLABUS

UNDER CBCS

(With effect from 2020-2021)

The Course of Study and the Scheme of Examination

| Sl. No. | Study Components | | ins. hrs / week | Credit | Title of the Paper | Maximum Marks | | |
|--|------------------|----------|-----------------|--------|--|---------------|-----------|-------|
| | Course Title | | | | | CIA | Uni. Exam | Total |
| SEMESTER I | | | | | | | | |
| 1 | Core | Paper- 1 | 6 | 4 | Advanced Financial Management | 25 | 75 | 100 |
| 2 | | Paper- 2 | 6 | 4 | Accounting for Managerial Decision | 25 | 75 | 100 |
| 3 | | Paper- 3 | 6 | 4 | Marketing Management | 25 | 75 | 100 |
| 4 | | Paper- 4 | 6 | 4 | Advanced Business Statistics | 25 | 75 | 100 |
| Internal Elective for same major students | | | | | | | | |
| 5 | Core Elective | Paper-1 | 3 | 3 | (To choose one out of 3) A. Business Environment B. Computer Application in Business C. Managerial Economics | 25 | 75 | 100 |
| External Elective for other major students (Inter/multi disciplinary papers) | | | | | | | | |
| 6 | Open Elective | Paper-1 | 3 | 3 | (To choose one out of 3) A. Principles of Marketing B. Elements of Insurance C. Corporate Social Responsibility | 25 | 75 | 100 |
| | | | 30 | 22 | | 150 | 450 | 600 |
| | | | | | | | | |
| SEMESTER II | | | | | | CIA | Uni. Exam | Total |
| 7 | Core | Paper- 5 | 6 | 4 | Corporate Laws | 25 | 75 | 100 |
| 8 | | Paper- 6 | 6 | 4 | Human Resource Management | 25 | 75 | 100 |
| 9 | | Paper- 7 | 6 | 4 | Advanced Corporate Accounting | 25 | 75 | 100 |
| Internal Elective for same major students | | | | | | | | |
| 10 | Core Elective | Paper-2 | 5 | 3 | (To choose one out of 3) A. Export and Import Management B. Global Marketing C. E-Commerce | 25 | 75 | 100 |

| External Elective for other major students (Inter/multi disciplinary papers) | | | | | | | | |
|--|------------------|---------|----|----|---|-----|-----|-----|
| 11 | Open Elective | Paper-2 | 5 | 3 | (To choose one out of 3) A. Principles of Management B. Elements of Accounting C. Elements of Business Law | 25 | 75 | 100 |
| 12 | *Field Study | | - | 2 | | 100 | - | 100 |
| 13 | Compulsory Paper | | 2 | 2 | Human Rights | 25 | 75 | 100 |
| | | | 30 | 22 | | 250 | 450 | 700 |

* Field Study

There will be field study which is compulsory in the first semester of all PG courses with 2 Credits. This field study should be related to the subject concerned with social impact. Field and topic should be registered by the students in the first Semester of their study along with the name of a mentor before the end of the month of August. The report with problem identification and proposed solution should be written in not less than 25 pages in a standard format and it should be submitted at the Second Semester. The period for undergoing the field study is 30 hours beyond the instructional hours of the respective programme. Students shall consult their mentors with in campus and experts outside the campus for selecting the field and topic of the field study. The following members may be nominated for confirm the topic and evaluating the field study report.

- (i) Head of the respective department
- (ii) Mentor
- (iii) One faculty from other department

ANNAMALAI UNIVERSITY

MASTER OF COMMERCE

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(2021-22)

SEMESTER-I

PAPER - 1

ADVANCED FINANCIAL MANAGEMENT

Course Objectives

1. To have the understanding of the functions of finance management
2. To expand the awareness of long term sources of funds.
3. To facilitate the students to the understanding of capital structure and leverage
4. To bring subject knowledge about capital investment decision among the students.
5. To let students to be acquainted with the subject of working capital management.

UNIT-I

Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Risk-return trade off.

UNIT-II

Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches- Bank credit-Basic principles and methods of assessment- Other sources of short term finance Operating environment of working capital

UNIT-III

Capital structure planning: Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

UNIT-IV

Management of fixed assets - Evaluation of capital investment decision: Payback period - ARR - IRR - NPV - CAPM.

UNIT-V

Working capital management-working capital cycle-forecasting of working capital requirements-Factors influencing working capital-Management of inventory, cash and accounts receivables-payables management-credit and collection policies.

Note: The proportion between Theory and Problems shall be 40:60

Text Books

1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
2. John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.

Reference Books

1. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
2. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
3. P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the functions of finance Management.
2. After studied Unit-2, the student will be able to know about the long term sources of funds and environment of working capital.
3. After studied Unit-3, the student will be able to gain information about capital structure and leverage
4. After studied Unit-4, the student will be able to gain knowledge about capital investment decision
5. After studied Unit-5, the student will be able to be acquainted with on the subject of working capital Management.

PAPER - 2

ACCOUNTING FOR MANAGERIAL DECISION

Course Objectives

1. To enhance the understanding of the Accounting for Decision making
2. To extend the knowledge of Ratio Analysis.
3. To facilitate the students to have the deep understanding financial statements
4. To bring about the awareness of Cost Management.
5. To let students to know about financial decisions and capital structure

UNIT-I

Accounting for Decision making - Scope and Importance - Decision Accounting vs. Financial Accounting and Cost Accounting.

UNIT-II

Financial and Investment analysis - Analysis and Interpretation - Ratio Analysis Leverage analysis-Budgeting and budgetary control - Functional Budgets- Master Budget - Flexible budgeting - Zero Base Budgeting

UNIT-III

Understanding Financial statements-Construction and analysis of profit and loss account and balance sheet-Construction and analysis of Fund flow and cash flow statements.

UNIT-IV

Cost Management- Absorption and Marginal Costing - Cost - volume-profit analysis Applications and techniques.

UNIT-V

Financial decisions-capital structure-dividend decisions (only simple problems).

Note: 80% of the total marks be allotted for problems and 20% for theory

Text Book

1.Management Accounting and Financial Control - S.N.Maheswari, Sultan Chand & sons, New Delhi

Reference books

1. Management Accounting - Man Mohan and Goyal.
2. Management Accounting - Hingorani and Ramanathan.
3. Management Accounting - Charles Horngren.
4. Management Accounting - J.Batty.

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the concept of Accounting for Decision making
2. After studied Unit-2, the student will be able to understand the Ratio Analysis Leverage analysis-Budgeting and budgetary control
3. After studied Unit-3, the student will be able to understand the analysis of Fund flow and cash flow statements
4. After studied Unit-4, the student will be aware of the Marginal Costing, Applications and its technique
5. After studied Unit-5, the student will be able to know Financial decisions Making

PAPER - 3

MARKETING MANAGEMENT

Course Objectives

1. To enhance the understanding of Core Marketing and Marketing segments and targets.
2. To extend the knowledge of marketing mix and brand equity.
3. To facilitate the students to have the deep understanding of Marketing Channels and Value networks and Market Logistics.
4. To bring about the awareness of marketing promotion and role of marketing communication in advertisement.
5. To let students to know about recent trends in modern marketing

UNIT I: Introduction

Marketing: Definition, importance and scope – Core marketing concepts – Functions of Marketing. Consumer Buying Motives - Customer Value, Customer Relationship Management- Significance - Identifying Market Segments and targets.

UNIT II: Marketing Mix – Product & Pricing

Marketing Mix - Product – Definition - characteristics and classifications - New Product Development – Product Life Cycle Management – Product Vs Services. Packaging and Labeling - Brand Equity – Measuring Brand Equity. Pricing - Objectives - Pricing Strategies -. Factors affecting price of a product- Ethical issues in pricing decisions.

UNIT III: Marketing Mix - Physical Distribution

Physical distribution: Marketing Channels and Value Networks – Role of Marketing Channels – Channel design decisions – Middlemen in Distribution – Functions of Wholesalers – Retailers. Elimination of Middlemen - Modern Retailing Practices – Classifications. Market Logistics – Objectives.

UNIT IV: Marketing Mix - Promotion:

Promotion: Role of Marketing Communication - Communication Mix – Advertising – Kinds of Media – Planning an Advertising Campaign, Personal Selling - Qualities of a Good Salesman, Sales Promotion – Strategies, Public relations – Functions and Types .

UNIT V: Recent Trends in Modern Marketing

Direct Marketing – Features – Benefits- Types. Impact of Digital Marketing on Businesses. Building Word-of-Mouth Marketing Strategy - Importance of Socially Responsible Marketing. Elements of Green Marketing. Cyber Marketing – Nature - Limitations

Text Book:

1 Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileswar Jha. 2017. Marketing Management. [Thirteenth Edition]. Pearson Education, New Delhi. Reference Books:

2 Ramaswamy, V.S and Namakumari S, 2009. Marketing Management. [Third Edition]. Macmillan India Ltd, New Delhi.

3 Rajan Saxena. 2009. Marketing Management. [Fourth Edition]. Tata-McGraw Hill, New Delhi.

Course Outcome

1. The students will be able to know the core market and their functions.
2. The students will be able to know the various kinds of Pricing and various stages in product life cycle, new product development.
3. The students will gain knowledge about the marketing channel and distribution.
4. The students will learn about the kinds of advertisement and qualities of good salesman.
5. The Student will know about the recent trend in modern marketing and digital marketing.

PAPER - 4
ADVANCED BUSINESS STATISTICS

Course Objectives

1. To enhance the understanding of multiple correlation and multiple regression
2. To extend the knowledge of technique of probability.
3. To facilitate the students to have the deep knowledge on Sampling methods, proportions-large and small samples- Z test and T test
4. To bring about students to get information about chi square test.
5. To let students to know about F-Test and ANOVA.

Unit-I

Partial correlation-Partial correlation coefficient-Partial correlation in case of four variables-Multiple correlation -Multiple regression.

Unit-II

Theory of probability-probability rules-Bayes theorem-Probability distribution-Characteristics and application of Binomial, poisson and normal distribution.

Unit-III

Sampling- sampling methods- sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions-large and small samples- Z test and T test.

Unit-IV

Chi square distribution- Characteristics and application- test of goodness of fit and test of independence- Test of Homogeneity.

Unit-V

F distribution- testing equality of population variances- Analysis of variance- one way and two way classification.

Note: The proportion between theory and problems shall be 20:80

Text Books:

1. S P Gupta, Statistical methods, Sultan chand& Sons 2000, New Delhi
2. D C Samcheri and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi

Reference Books

1. J.K.Sharma, Business Statistics- Pearson Education
2. Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
3. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

Course Outcomes

1. After Studied Unit-1, The Student Will Be Able To Know Partial And Multiple Correlations.
2. After Studied Unit-2, The Student Will Be Able To Know Probability And Binomial Distribution.
3. After Studied Unit-3, The Students will know the Issues Surrounding Sampling, Hypothesis, Z Test and T Test.
4. After Studied Unit-4, The Student Will Be Able To Have The Awareness About Application Of Chi- Square Distribution.
5. After Studied Unit-5, The Student Will Be Able To Know About Analysis Of Variance And F Test.

CORE ELECTIVE

PAPER 1

(TO CHOOSE ANY 1 OUT OF THE GIVEN 3)

A. BUSINESS ENVIRONMENT

Course Objective

1. To understand the concepts of Business Environment.
2. To identify the Social Responsibility of Business to different stakeholders
3. To understand How Economic Environment in Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
4. To understand the Socio-Cultural Environment.
5. To familiarize with the Technological Environment and Modernisation of Technology.

UNIT - I : Theoretical Framework of Business Environment

Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. PEST and SWOT analysis

UNIT - II: Economic Environment of Business

Economic Environment: Significance and Elements of Economic Environment; Economic systems and business environment; Economic Planning in India; Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy. Economic Reforms in India - Liberalisation and impact of Globalisation. Impact of Rupee Devaluation and Demonetization

UNIT- III : Political and Legal Environment

Political and Legal Environment: Elements of political environment; Government and Business; Changing Dimensions of Legal Environment in India – Classification of Laws Influencing Business, Competition Act, Consumerism in India - Consumer Protection Act. - Objectives of GST. Significance of Corporate Governance – Need of Environmental Protection.

UNIT- IV : Socio-Cultural Environment

Business and Society – Objective of Business. Components of Socio-cultural environment; Social institutions and systems; Elements of Culture - Social Values and Attitudes;. Social Responsibility of Business – Guidelines. Ethical Principles in Business. Code of Ethics.

UNIT- V: Technological Environment

Technological Environment: Factors governing Technological Environment-Impact. Innovation - Technology Transfer – Modernisation -Factors to be Considered for Appropriate Technology. Incentives and Concessions for Technological Research - Productivity in Indian Industry - Intellectual Property Rights.

Text Books

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
2. C.B.Gupta: Business Environment, Sultan Chand and Sons, New Delhi

Reference Book

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
3. Chakravarty, S: Development Planning, Oxford University Press, Delhi.

Course Outcome

1. The students will able to learn Theoretical Framework of Business Environment.
2. The students will able to make the student knowledge about business Economic Environment of Business.
3. The students will able to Familiarize Current Political and Legal Environment.
4. The students will able to understand the Socio Cultural Environment and Ethics.
5. The students will able to learn the Latest Technology Environment for Business.

CORE ELECTIVE

PAPER 1

B. COMPUTER APPLICATION IN BUSINESS

Course Objectives

1. To make the students to understand the basic concepts of Computers and Computer hardware.
2. To expand the understanding of information Technology
3. To facilitate the students to have insights on words processing
4. To know how to present the business documents using Excel Sheet
5. To let to know students to Power Point presentation using various Transitions.

UNIT-I : COMPUTER HARDWARE

CPU, Input devices, Output Devices, Communication devices, storage devices Types of computer system.

UNIT-II: INFORMATION TECHNOLOGY

Basic idea of LAN (Local Area Network), and WAN (Wide Area Net work) E-mail: Internet Technologies, Access Devices, Concept of World Wide Web and Internet browsing.

UNIT-III : WORD PROCESSING

Introducing and working with MS Word in MS-Office - Word Basic Commands, formatting - Text and documents, Sorting and Tables, Working with graphics, introduction to Mail merge.

UNIT-IV : SPREAD SHEET

Working with EXCEL - Formatting functions, chart features, working with graphics in EXCEL using worksheets as database in accounting, Marketing, finance and personnel areas.

UNIT-V : PRESENTATION WITH POWER POINT

Power Point, basics creating Presentation of easy way: working with graphics in Power Point show time, sound effect and animation effects.

Text Books

1. Mansfield, Ron: The Compact Guide to Micros soft Office BPB Publicaton, New Delhi.
2. O.Brian...A: Management information System, Tala Mc Graw Hill, Delhi.
3. Ullman, J.O: Principles of Data base System, Galgoia publication, New Delhi

Reference Books:

1. Date, C.J: An Introduction to Data base systems, Addison Wesley, Massachusetts.
2. Dienes, Sheih.S: Micro soft Office, Professional for Windows 95: Instant Reference: BPB Publication, New Delhi

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the various components of a computer system: Storage Devices, Input Devices & Output devices
2. After studied Unit-2, the student will be able to develop an idea about World Wide Web and Internet browsing
3. After studied Unit-3, the student will be able to know about the Preparation and presentation of business documents using Word Document
4. After studied Unit-4, the student will be able to will gain knowledge of about Preparation and presentation of the business documents using Excel Sheet,
5. After studied Unit-5, the student will be able to acquire the knowledge about how to Prepare PPT- Power Point presentation using various Transitions, Animations and other layouts.

CORE ELECTIVE

PAPER 1

C. MANAGERIAL ECONOMICS

Course Objectives

1. To make the students to understand the theories of managerial economics and factors.
2. To expand the awareness of Demand analysis and Forecasting
3. To facilitate the students to understand the law of variable proportions, product function and cost function
4. To bring subject knowledge on Economics of size and capacity Utilization and market structure pricing.
5. To let students to be acquainted with the subject of Business cycle and Policies.

UNIT-I

Definition and scope of the subject-fundamental concepts and Methods-firm's objectives and the role of managerial economist.

UNIT-II

Demand analysis and Forecasting for consumer goods and capital goods-use of business indicators- type of elasticity.

UNIT-III

Concept and resources allocation- Cost Analysis- Short run and long run Cost functions production functions- cost price- Output relations.

UNIT-IV

Economics of size and capacity Utilization - Input-Output analysis- Market Structure Pricing and output general equilibrium.

UNIT-V

Pricing Objectives- pricing methods and approaches-price discrimination, Product line pricing-profit planning and Cost control- Business cycle and Policies. .

Text Books:

1. Peterson, managerial economics, 4th edition - Pearson education - New Delhi.
2. Sampat Mokherjee, Business and Managerial Economics, New Central Book Agency, Calcutta.
3. R.L. Varshney & K.L. Maheshwari, Managerial Economics-Sultan Chand & Sons, New Delhi.

Reference Books:

1. Spencer M.H.Managerial Economics Text, Problems and short cases, Richard D.Inwin INC.
2. Sankaran.S, Managerial Economics Margham Publications, Chennai.
3. Dwivedi D.N , Managerial Economics, Vikas-New Delhi
4. Mankar & Denkar, Business Economics, Himalaya publishing House, Bombay
5. Joel Dean, Managerial Economics, Prentice Hall of India - New Delhi.

Course Outcomes:

1. After studied Unit-1, the student will be able understand the theories of managerial economics and factors.
2. After studied Unit-2, the student will be able to develop an idea about Demand analysis and Forecasting.
3. After studied Unit-3, the student will be able to provide an idea regarding law of variable proportions, product function and cost function.
4. After studied Unit-4, the student will be able to make them aware about the Economics of size and capacity Utilization and market structure pricing.
5. After studied Unit-5, the student will be able to acquire the knowledge about be Business cycle and Policies

OPEN ELECTIVE

PAPER 1

(TO CHOOSE ANY 1 OUT OF THE GIVEN 3)

A. PRINCIPLES OF MARKETING

Course Objectives

1. To enhance the understanding of the evolution of Marketing
2. To extend the knowledge on Bases of Market Segmentation and factors influencing Consumer Behaviour
3. To facilitate the students to understand the various Elements of Marketing Mix and Product Life Cycle.
4. To bring subject knowledge on kinds of Pricing and types of Channels of Distribution.
5. To let students to know on the subject of Recent trends in Marketing.

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 – Definition of consumer behaviour - factors determining consumer behaviour.

Unit - III Marketing Mix

Four P's of marketing mix - definition of product - classification of products - stages in new product development - product life cycle.

Unit - IV Pricing policy and Channel of distribution

Factors affecting price decision – Types of pricing strategies - definition of channel of distribution – types of Channel of distribution - factors determining Channel of distribution.

Unit – V Recent trends in Marketing

Social marketing – Demarketing – Remarketing – 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

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the evolution of Marketing across ages through varying views on Marketing concept
2. After studied Unit-2, the student will be able to know the Bases of Market Segmentation and factors determining consumer behaviour
3. After studied Unit-3, the student will be able to know the Significance of Elements of Marketing Mix and Factors affecting price decision
4. After studied Unit-4, the student will be able to know about kinds of Pricing and types of Channels of Distribution
5. After studied Unit-5, the student will be able to know the recent trends in Marketing.

OPEN ELECTIVE

PAPER 1

B. ELEMENTS OF INSURANCE

Course Objectives

1. To impart understanding about the functions, nature and principles of insurance
2. To bring understanding on the basics of Life Insurance
3. To facilitate knowledge on the principles and kinds of Marine Insurance
4. To provide knowledge to the students about computation of claims in respect of Fire Insurance
5. To know about Miscellaneous Insurance and Key players in Indian Insurance Industry

Unit - I: Introduction

Insurance -Meaning, functions, nature and principles of insurance, importance of insurance to Individuals and business - Elements of the insurance contract - Types of insurance contract – Insurance as a tool to manage risk.

Unit - II: Life Insurance

Life Insurance - Features of a life insurance contract - Advantages of Life Assurance - Types of Life Insurance Plans – Claims in Life Insurance - Health Insurance Policies – benefits

Unit - III: General Insurance - Marine Insurance

Marine Insurance - Types of Marine Losses - Contract of marine insurance – Elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy.

Unit - IV: General Insurance - Fire Insurance

Fire Insurance - features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance.

Unit - V: General Insurance – Miscellaneous Insurance

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.
Key players in Indian Insurance Industry

Text Books:

Reference Books:

1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000
2. M.N. Mishra, Modern concepts of Insurance, S. Chand & Co
3. P.S. Palandi, Insurance in India, Response Books – Sagar Publications

Course Outcomes

1. After Studied Unit-1, Students will be able to gain knowledge on functions, nature and principles of insurance
2. After Studied Unit-2, Students will be able to understand the existence of Life Insurance and learn its benefits
3. After studied unit-3, Students will be able to gear up the principles and kinds of Marine Insurance
4. After Studied Unit-4, Students will be able to know the usefulness of Fire Insurance to the stakeholders.
5. After Studied Unit-5, the student will be able to know the Miscellaneous Insurance policies and Key players in Indian Insurance Industry

OPEN ELECTIVE

PAPER 1

C. CORPORATE SOCIAL RESPONSIBILITY

Course Objectives

1. To enhance the understanding of the corporate Social responsibility of Business
2. To extend the knowledge of factors influencing CSR policy
3. To facilitate the students to have the understanding about benefits of CSR to the company
4. To students to know about institutional investors in corporate governance
5. To let students to know about corporate governance board and its power.

UNIT I

Corporate social responsibility – Meaning – Definition – scope of CSR– a rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in Indian – relation between CSR and corporate governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.

UNIT II

Designing a CSR policy – factors influencing CSR policy – managing CSR in an organization role of the human resource professional in CSR– global reorganization of CSR – ISO 14000 – SA8000 – AA1000 – codes – formulated by an Global compact – UNDP – global reporting Initiative.

UNIT III

CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.

UNIT IV

Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development or board – role of capital marketing governance, governance rating future of governance – innovation practices – case studies with lesson learned.

UNIT V

Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee – risk management committee – and audit committee – regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the company act 2013 – corporate governance in PSU; and banks.

Text Book:

1. Tandon Bb Vashishi, Ak,Kesho Prasad Arya PP, Corporate Governance Deep and Deep Publication ,New Delhi. 1st Edition.
2. S.A.Sherlekar Ethics in Management, Himalaya Publishing House – 2009.

Reference books.

1. Corporate Social Responsibility In India – Sanjay K.Agarwal Sage Publication Ltd – UK 2008.
2. William B.Werther and David Chandler, Strategic Corporate Social Responsibility, Sage Publication In 2001.
3. Mallin Christine A, Corporate Governance (Indian Edition) Oxford University Press, New Delhi.
4. Blowfield, Michal and Alan Murray, Corporate Responsibility Oxford University Press, New Delhi.

Course Outcomes:

1. After studied Unit-1, the student will be able to acquire the knowledge Corporate Social responsibility of Business
2. After studied Unit-2, the student will be able to know the Identify the factors influencing CSR policy and Global Organisation CSR
3. After studied Unit-3, the student will be able to have to understanding of benefits of CSR to the company
4. After studied Unit-4, the student will be able to know the institutional investors in corporate governance
5. After studied Unit-5, the student will be able to know about corporate governance board and its power.

SEMESTER II
PAPER - 5
CORPORATE LAWS

Course Objectives

1. This course is aimed at teaching students various Acts that impact Indian Corporations like Corporate Governance that is essential in today's Business World.
2. This course also deals with provisions of Competition Act, 2000 related to Companies.
3. To educate students with regard to SEBI the listing procedures.
4. To Impart Knowledge about provisions of FEMA Act help Companies that deal in International Trade.
5. Provisions related to Companies in the Insolvency and Bankruptcy Code, 2016 will help the students to understand the process of Insolvency Resolution and Liquidation.

UNIT - I

Corporate Laws – Corporate Personality – Corporate Governance – Concept – Corporate Governance Practices and Codes: Provisions under The Companies Act. – E-Governance

UNIT - II

Competition Act, 2000 – Introduction – Objectives – Important Definitions – Prohibition of Anti-Competitive Agreements – Prohibition of Abuse of Dominant position – Regulation of Combinations – Competition Commission of India – Composition – Duties, Powers and Functions – Penalties – Appellate Tribunal – Procedures & Powers – Powers of the Central Government.

UNIT - III

The Securities and Exchange Board of India Act, 1992 – Introduction – Objectives – Important Definitions – Definitions under Securities Contracts (Regulations) Act, 1956 - Powers and Functions of SEBI – Registration – Penalties – Adjudication – Appellate Tribunal – Appeals – Procedure and Powers of The Securities Appellate Tribunal – Power to make Rules and Regulations – SEBI Issue of Capital and Disclosure Requirements Regulations, 2018 – General conditions for Public Issues and Rights Issues – Conditions for Initial Public Offer – Conditions for Further Public Offer – Pricing - Promoters Contribution – Listing of Securities – Conditions for Listing – Types of Listing – Procedure for Listing Requirements – Benefits of Listing – Defects of listing - The SEBI (Prohibition of Insider Trading) Regulations, 2015

UNIT - IV

The Foreign Exchange Management Act, 1999 – Introduction – Objective – Differences and Similarities between FERA and FEMA - Important Definitions under the Act – Provisions related to Regulation and Management of Foreign Exchange – Authorised Person – Offences – Contraventions & Penalties – Adjudication & Appeals – Appellate Tribunal – Directorate of Enforcement

UNIT - V

Insolvency and Bankruptcy Code, 2016 – Introduction – Objectives – Applicability of the Code – Important Definitions – Relationship between Bankruptcy, Insolvency and Liquidation - Corporate Insolvency Resolution Process – Liquidation Process – Fast Track Insolvency Process for Corporate Persons – Voluntary Liquidation – Adjudicating Authority – Offences and Penalties – Insolvency and Bankruptcy Board of India – Insolvency Professional Agencies – Insolvency Professionals – Information Utilities – Powers of Central Government

Text Books:

1. J. Jayasankar, Corporate Laws, Margham Publications, Chennai
2. Bharat Bhushan, N.D. Kapoor, Dr. Rajni Abbi & Rajiv Kapoor, N.D. Kapoor's Elements of Mercantile Law, Sultan Chand & Sons Pvt. Ltd., New Delhi

Reference Books:

1. K. Aswathappa & G. Sudarsana Reddy, Business Regulations, Himalaya Publishing House, Mumbai
2. Dr. MR Sreenivasan, Business Law (Commercial Law), Margham Publications, Chennai
3. Gulshan, S.S. A Hand book of Corporate Laws, S. Chand & Co, New Delhi

E-Resources:

1. The Institute of Chartered Accountants of India's Study Material for Competition Act, 2002: <https://resource.cdn.icai.org/47565bosfinal-p6d-cp2.pdf>
2. The Institute of Chartered Accountants of India's Study Material for The Foreign Exchange Management Act, 1999: <https://resource.cdn.icai.org/47681bosfinal-p6d-cp6.pdf>
3. The Institute of Chartered Accountants of India's Study Material for The Insolvency and Bankruptcy Code, 2016: <https://resource.cdn.icai.org/47588bosfinal-p6d-cp4.pdf>
4. The Institute of Cost Accountants of India's Study Notes for Corporate Laws: <https://icmai.in/upload/Students/Syllabus2016/Final/Paper-13-Revised-Aug.pdf>
5. The Competition Act, 2002 Bare Act at India Code - Digital Repository: https://indiacode.nic.in/handle/123456789/2010?view_type=browse

6. The Securities and Exchange Board of India Act, 1992 Bare Act at India Code - Digital Repository:
https://indiacode.nic.in/handle/123456789/1890?view_type=search&sam_handle=123456789/1362
7. The Securities and Exchange Board of India Act, 1992 Bare Act at SEBI's Website:
<https://www.sebi.gov.in/legal/acts/jan-1992/securities-and-exchange-board-of-india-act-1992-as-amended-by-the-finance-no-2-act-2019-3.html>
8. Securities Contracts (Regulation) Act, 1956 at SEBI's Website:
<https://www.sebi.gov.in/acts/contractact.pdf>
9. The Foreign Exchange Management Act, 1999 Bare Act at India Code - Digital Repository:
https://indiacode.nic.in/handle/123456789/1988?view_type=search&sam_handle=123456789/1362
10. The Insolvency and Bankruptcy Code, 2016 at India Code - Digital Repository:
https://indiacode.nic.in/handle/123456789/2154?view_type=browse&sam_handle=123456789/1362

Course Outcomes

1. Define Corporate Personality, Corporate Governance, E-Governance and describe the Corporate Governance Code in Companies Act.
2. Discuss the prohibitions of certain Agreements, Abuse of Dominant Position and Regulation of Combinations under The Competition Act.
3. Enumerate the Powers and Functions of SEBI.
4. Describe the provisions related to listing of Securities, Public Offerings and discuss the prohibition of Insider Trading in various regulations of SEBI
5. Discuss the provisions related to Regulation and Management of Foreign Exchange, Related Offences, Penalties and Appeals Procedure under FEMA, 1999.
6. Elucidate the Corporate Insolvency Resolution Process and Liquidation Process under Insolvency and Bankruptcy Code, 2016.

PAPER - 6

HUMAN RESOURCE MANAGEMENT

Course Objectives

1. To make students to understand the basic concepts of Human Resource Management.
2. To expand the understanding of the Recruitment and Selection Procedure
3. To facilitate the students to be thoughtful about the Grievances procedure
4. To express to students the methods of Performance Appraisal
5. To let to know students about the Techniques of Training.

UNIT-I

HRM- Nature and Scope – Functions of HRM – Functions of HR Manager - development of the human potential - Link between organization planning and HR planning.

UNIT-II

Acquisitions and maintenance of personnel - recruitment and selection - purposes and methods of recruitment and selection - Maintenance of personnel - motivation for increased productivity - Q W L.

UNIT-III

Rewards and incentives - financial and non-financial incentives - Grievance procedure - conflict - process - stress vs. challenge - sources - resolution.

UNIT-IV

Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment.

UNIT-V

Human development - training - need and importance - methods of training - designing training program - Evaluation of training program - Executive development. - Organization change - change agents - resistance to change - managing the resistance.

Text Books

4. Aswathappa, Human Resource and Personnel Management, TataMcGraw Hill, NewDelhi, 2002.
5. A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, New Delh

Reference Books:

1. Dressler- Human Resource management, 8th Ed. Pearson Education, 2002
2. De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
3. S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the concepts of Human Resource Management

2. After studied Unit-2, the student will be able to understand Recruitment and Selection Procedure
3. After studied Unit-3, the student will be able to know the various ways of solving the employee grievances procedure.
4. After studied Unit-4, the student will be able to know the evaluation the methods of Performance Appraisal
5. After studied Unit-5, the student will be able to evaluate the Different Techniques of Training.

PAPER - 7

ADVANCED CORPORATE ACCOUNTING

Course Objectives

1. To enhance the understanding of the accounts of banking companies and final accounts.
2. To have the knowledge about IRDA Regulations Regarding the Preparation of Financial Statements.
3. To facilitate the students to have the deep understanding of holding company account, Consolidation of balance Sheets and Profit and Loss Accounts
4. To know about Inflation accounting
5. To let students to know about Human Resource Accounting

UNIT-I

Accounts of Banking Companies - Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.

UNIT-II

Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.

UNIT-III

Holding Company Accounts - Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.

UNIT-IV

Inflation accounting - Need - Objections - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements.

UNIT-V

Human Resource Accounting - Need and Development - Importance of Human Resource Accounting - Objections against Human Resource Accounting - Human Resource Accounting in India. Corporate Social Reporting - Concept and objectives of social responsibility.

Text Books:

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
2. H.R.Machiraju, Indian Financial System, Vikas Publishing House, 1999
3. B.S. Bhatia &G.S.Bhatre, Management of Capital Markets, Financial Services and Insititutions, Deep and Deep Publishers, 2000.

Reference Books:

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

Course Outcomes

1. After studied Unit-1, the student will be able to make them aware about the accounts of banking companies.
2. After studied Unit-2, the students will gain knowledge on preparation of accounts of insurance companies.
3. After studied Unit-3, the students will be able to know develop knowledge of holding company concept & preparation of consolidated balance sheet.
4. After studied Unit-4, the student will be able to know about Inflation accounting and CPP method
5. After studied Unit-5, the student will be able to know about Human Resource Accounting in India.

CORE ELECTIVE

PAPER 2

A. EXPORT AND IMPORT MANAGEMENT

Course Objectives

1. To enhance the understanding of the International Trade and Foreign Trade Policy.
2. To extend the knowledge of Balance of Payments and FEMA.
3. To facilitate the students to have the deep understanding of Export Procedure and Export Documents.
4. To bring about the awareness regarding the Guidelines of Import Procedure.
5. To let students to know about Export Pricing, Financing and EXIM Bank.

UNIT- I: INTRODUCTION TO INTERNATIONAL TRADE

Features of International Trade - Differences between International Trade and Domestic Trade - Advantages against International Trade - Free Trade and Protection - Advantages of Free Trade and Protection - Tariffs- Non -Tariff barriers - Quota - Foreign Trade Policy - Incoterms

UNIT- II: BALANCE OF PAYMENTS AND FOREIGN EXCHANGE MANAGEMENT ACT (FEMA)

Definitions of Balance of Payments - uses of Balance of Payments- Differences between balance of trade and balance of payments - Objectives of the FEMA- Administration of the Act - Dealings in foreign exchange - Capital Account Transactions - Exports of Goods and Services

UNIT- III: EXPORT PROCEDURE AND EXPORT DOCUMENTS

Step-by-Step procedure for export - Documents required for Export - Bill of Lading - Airway Bill - Shipping Bill - Documents related to payment - Letter of Credit (LC) - Bill of Exchange - Trade Receipts - Letter of hypothecation - EPCG - Clearing and Forwarding Agents - Logistic Management - Supply Chain

UNIT- IV: GUIDELINES AND IMPORT PROCEDURE

Introduction - Procedure for Import - Duties at the time of import - Duty Calculation - Changes in import Procedure - Import under Export Promotion Schemes and Duty payment through EXIM - EOU'S and SEZ ,Special Additional Duty of Customs (SAD) - Imports Tax Credit (ITC) -Custom Clearance -Refund on Exports - Duty free Import.

UNIT- V: EXPORT PRICING AND FINANCING

Pricing objectives - Factors affecting pricing decisions - Steps involved in pricing - Pricing methods - Dumping - Marketing methods- Trade Fairs - Export Incentives – Financing for Export and Import- Pre-shipment & Post –Shipment finance - Letter of Credit –Discounting of Foreign bills -(ECGC) Financial Institutions for International Trade – EXIM Bank- Risk Management.

Text books:

Unit-I: Export Import Procedures, Dr. Natarajan. L, Margham Publications, Chennai.

Unit-II: Export Import Management, Parul Gupta, Mc Graw Hill Education (India) Pvt. Limited,

2018, Chennai.

Unit-III: Logistic and Supply Chain Management. Dr. Natarajan . L, Margham Publications, Chennai.

Unit-IV: International Trade, Dr. Sankaran .S, Margham Publications, Chennai.

Unit-V: Export Import Procedures, Dr. Natarajan . L, Margham Publications, Chennai

Reference Books:

- 1.Export Import Management, Justin Paul & Rajiv Aserkar, Oxford University Press, 2013, Noida
2. Practical Guide on How to Start Export-Import Business, Chaudhari Shiva CA, Educreation Publishing, Delhi.
3. Kenneth D, Building an Import / Export Business, John Wiley&Sons. Inc. 2007, New Jersey
4. Belay Seyoum, Export-Import Theory, Practices and Procedures, Routledge Publishers, 2009, New York.
5. Kulwinder Singh, Foreign Trade of India, New Century Publications, 2014, New Delhi.

Journals:

1. Import, Export and Economic Growth. [www. researchgate.net](http://www.researchgate.net)
2. International Journal of Export Import Marketing. [www. econpapers.repec.org](http://www.econpapers.repec.org)
3. The relationship between Import and Export. [www. onlinejournal.in](http://www.onlinejournal.in)
4. International Journal of Export Marketing. www.inderscience.com
5. Export summary Journal Entries. [www. Knowledgecentre. Zuora.com](http://www.Knowledgecentre.Zuora.com)

E-Material:

1. How to Start an Import/Export Business. www.entrepreneur.com
2. EXIM Financing and Documentation, [www. Pondiuni.eu.in](http://www.Pondiuni.eu.in)
3. Importing & Exporting, www.patsula.com
4. India's export – Import Procedure and documentation, [www. research publish.com](http://www.researchpublish.com)
5. Importing & Exporting in India – Leading Edge Alliance. [www. leaglobal.com](http://www.leaglobal.com)

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the International Trade and Foreign Trade Policy
2. After studied Unit-2, the student will be able to know the Balance of Payments and FEMA
3. After studied Unit-3, the student will be able to understand the Export Procedure and Export Documents.
4. After studied Unit-4, the student will be aware of the Guidelines of Import Procedure.
5. After studied Unit-5, the student will be able to know Export Pricing, Financing and EXIM Bank.

CORE ELECTIVE

PAPER 2

B. GLOBAL MARKETING

Course Objectives

1. To enhance the understanding of the Global Marketing environment
2. To extend the knowledge of global market entry strategies
3. To facilitate the students global product policy and price
4. To bring knowledge about the global marketing channels
5. To understand the International marketing promotional strategies.

UNIT-I Global Marketing – Introduction

Global Marketing - Scope - Importance - Global vs. National Marketing - Global Marketing Environment - Social - Cultural - Political - Legal and Regulatory Environments. - International Marketing Research Process, market surveys, marketing information system

UNIT-II Global Market Entry Strategies

Identifying foreign markets - Global Market Entry Strategies - Joint Ventures, Strategic Alliances, Direct Investment, Manufacturing and Franchising. E-marketing.

UNIT-III Global Product Policy and Pricing

Global Customers - Segmentation-Targeting – Global Product Life Cycle – Innovative Products and Adaptation - Global Product Positioning. Branding - Country of Origin Effect and Global Brands. Pricing for International Markets - Objectives - Transfer Pricing Strategy -.Dumping - Incoterms 2020.

UNIT-IV Global Marketing Channels

Global Marketing Channels and Physical Distribution - Channel Objectives and Constraints. Channel Structures – Home County Middlemen - Foreign County Middlemen. Factors Involved in Distribution Systems, Modes of Transportation, International Packaging - Objectives of Logistics and Supply Chain Management.

UNIT-V International Marketing Promotional Strategies

Promotional Strategies - International Marketing Communications – Generic Promotions in International Marketing. Nature of International Advertising - Diversified Advertising Strategy - Personal Selling, Trade Fairs and Exhibitions – Role of Export Promotion Organisations.

Text Books:

4. Varshney, R.L. and Bhattacharya B: International Marketing Management, Sultan Chand & Sons, New Delhi.
5. Duby V.K.: Export Marketing, Common Wealth Publishers, New Delhi.
6. Philip R Cateora, Mary C. Gilly, John L Graham - International Marketing, The McGraw-Hill Companies, Inc

Reference Books:

1. Warnen J.Keegan: Global Marketing Management, Prentice Hall of India, New, Delhi.
2. Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai

Course Outcomes

1. After studied Unit-1, the students will be able to understand the concepts of Global marketing and Marketing information system.
2. After studied Unit-2, the students will be able to get full information about global market entry strategies and direct investment.
3. After studied Unit-3, the students will be able to understand the global product policy and pricing for international market
4. After studied Unit-4, the students will be able to learn important Global Marketing Channels and Physical Distribution
5. After studied Unit-5, the students will be able to know about international marketing, promotional strategies and International Marketing communication.

CORE ELECTIVE

PAPER 2

C. E-COMMERCE

Course Objective:

1. To gain an understanding of basic concepts, theories and business models underlying E commerce.
2. To improve familiarity with current challenges and issues in E -commerce.
3. To know the concept of Electronic Data Interchange.
4. To enable the students to understand the data and message security.
5. To know about the Electronic Payment Schemes and Digital Payment.

UNIT-I: ELECTRONIC COMMERCE

Meaning- Traditional Commerce – E. Commerce and its application in business. Basic Blocks of E Commerce, E Commerce consumer- Anatomy of E. commerce.

UNIT-II: NETWORK INFRASTRUCTURE

Global Information Distribution Networks – Components of the 1 – way – policy issues- Internet terminology- Internet Governance- An overview of Internet Applications.

UNIT-III: NETWORK LAYERS

Internet Protocol (IP) – Transmission Control Protocol (TCP) – Multimedia Concepts – Advantages of Internet. Electronic Data Interchange (EDI)- EDI and E. Commerce – EDI application in Business.

UNIT- IV: NETWORK SECURITY

Client Server Network security – Firewalls and Network Security- data and message Security – encrypted documents and Electronic Mail. Video conferencing.

UNIT-V: DIGITAL DOCUMENTS

Documents Library- Types of Digital Documents – corporate data warehouse – Electronic Payment Scheme – Intra-organizational Electronic Commerce.

TEXT BOOKS:

1. David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.
2. Soka, From EDI to Electronic Commerce, Tata McGraw- Hill, 1995.

REFERENCE BOOKS

1. Saily Chan, Electronic Commerce Management, John Wiley, 1998.
2. Neil Randall, The Internet in a Wee, 2ndEdn. Prentice Hall of India, New Delhi.
3. Kamalesh, k. Balaji and Debjani Nag, “E-Commerce”, the cutting edge of business, Tata McGraw – Hill, 2000.
4. Marilyn Greenstein and Todd M. Fein Mann, Electronic Commerce, security, Risk Management, Irwin **McGraw Hill, 2000**

Course Outcome:

1. The students will be able to understand the Applications of E commerce in business
2. The students will be able to understand the Network Infrastructure of E Commerce.
3. The students will be able to understand the Internet Protocols in E Commerce.
4. The students will be able to understand the Network Security in E Commerce.
5. The students will be able to understand the Types of Digital Documents in E Commerce.

OPEN ELECTIVE

PAPER 2

A. PRINCIPLES OF MANAGEMENT

Course Objectives

1. To enhance the understanding of the Principles of Management
2. To extend the knowledge of steps involved in the process of Planning and decision making.
3. To impart knowledge in Principles of Organisation
4. To provide the students the knowledge about the Authority to delegation
5. To extend the knowledge on Need of co-ordination and Control Process.

Unit – I

Management: Definition- Importance- Principles of Management- Functions of a Manager- Role of a Manager- Skills of a Manager.

Unit – II

Planning: Meaning- Nature- Objectives- Steps in Planning- Limitation of Planning- Decision making- Process of decision making- Types of decisions.

Unit – III

Organisation: Meaning- Nature- Importance- Informal organisation- Principles of Organisation.

Unit – IV

Authority: Meaning- Responsibility – Difference between Authority & Responsibility- Accountability.

Delegation: Meaning- Advantages- Reasons for non-delegation- How to make Delegation effective.

Unit – V

Co-ordination: Need of co-ordination- Types – Techniques- Controlling – Meaning and importance of Controlling- Control Process

Text Books:

1. P.C. Tripathi & P.N. Reddy – Principles of Management – Tata McGraw- Hill.
2. Gupta C.B. Business Management.

Reference Books:

1. Hanagan – Management Concepts & Practices- MacMillan India Ltd.
2. Dr. N. Perma – Business Management.
3. Massie – Essentials of Management – Prentice – Hall of India.
4. J. Jayasankar – Principles of Management – Margham Pub.
5. R.N. Gupta – Principles of Management – S. Chand Pub.

Course Outcomes

1. After Studied Unit-1, Students will be able to understand the principles & Functions of Management
2. After Studied Unit-2, Students will be able to understand the Planning and its importance
3. After studied unit-3, Students will be able to understand the Organization and its importance
4. After Studied Unit-4, Students will be able to understand the Authority, Responsibility & Delegation.
5. After Studied Unit-5, the student will be able to understand the Need for Co-ordination and importance of Control

OPEN ELECTIVE

PAPER 2

B. ELEMENTS OF ACCOUNTING

Course Objectives

1. To understand the basic concepts of Accounting.
2. To explain students about the Preparation of Ledger Accounts
3. To facilitate the students in the Preparation of Trial Balance
4. To express to students to about various classification of Error
5. To let to know students to know the Balance Sheet with simple Adjustments

Unit - I:

Accounting – Meaning - Definition – Objectives — Double Entry System- Meaning of Debit and Credit - Advantages – Limitations – Types of Accounts– Accounting Rules – Accounting Terminology – Accounting Concepts and Conventions.

Unit - II:

Journal – Meaning – Preparation of Journal – Ledger Accounts – Meaning – Preparation of Ledger Accounts – Advantages over Journal – Ledger Accounts.

Unit - III:

Trial Balance – meaning – Advantages - Preparation of Trial Balance - Subsidiary Books – Meaning – Types.

Unit - IV:

Errors – Classification – Rectification (Rectification after the preparation of final account is excluded) – Suspense Account – Meaning and Need.

Unit - V:

Preparation of Final Accounts – Trading account - Profit and Loss account - Balance Sheet with simple Adjustments

(Weightage: Theory: 30%, Problems: 70%)

Text Books

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. Jaya Charulatha and Baskar, Introduction to Accountancy, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Reference Books

1. Gupta,R.L&Radhaswamy,M,AdvancedAccounts,SulthanChand,NewDelhi.
2. Shukla&Grewal&Gupta,AdvancedAccounting,S.Chand&Co.,NewDelhi

Course Outcomes:

1. After studied Unit-1, the student will able to understand the basis account concepts and double entry system
2. After studied Unit-2, the student will able to Pass Journal Entries, Prepare Ledger Accounts.
3. After studied Unit-3, the student will able to know the Preparation Trial Balance.
4. After studied Unit-4, the student will able to know the Rectification after the preparation of final account is excluded
5. After studied Unit-5, the student will able to know the Preparation Trading a/c, Profit & Loss a/c and Balance Sheet

OPEN ELECTIVE

PAPER 2

C. ELEMENTS OF BUSINESS LAW

Course Objectives

1. To enhance the understanding of the contract and agreement
2. To extend the knowledge of devaluation joint Rights and liabilities and Discharge of contract.
3. To facilitate the students to have the understanding about Indemnity and Guarantee
4. To know about Bailment and pledge
5. To let students to know about Contract of Agency and Termination agency.

Unit – I:

Contract – Formation and Essential element of contract – Types of contract and Agreement – Rules as to Offer – Acceptance and Consideration – Capacity to contract.

Unit – II:

Performance of contract – Devolution of Joint Rights and liabilities – Discharge of contract.

Unit – III:

Indemnity and Guarantee – Features and Distinctions – Extent of Surety's liability – Rights and Discharge of surety.

Unit – IV:

Bailment: Definition – Features – Rights and duties of Bailor and Bailee, pledge: Definition – Features – Rights and duties of pawnor and pawnee – Difference between Bailment and Pledge.

Unit – V:

Contract of Agency – Definition and meaning – creation – Ratification and Requisites - Rights of Principal and Agent – personal liability of Agent – Termination Agency.

Text Book:

1. P.C. Tulsian, Business Laws, Tata McGraw Hill, New Delhi.
2. Dr. N. Premavathy, Business Law, Sri Vishnu Publications, Chennai

Reference Items: books.

1. N.D. Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N. Pillai & Bagavathi, Business Laws, S. Chand & Co., New Delhi

Course Outcomes:

1. After studied Unit-1, the student will be able to acquire the basic knowledge and understand the types of contract and Agreement
2. After studied Unit-2, the student will be able to know the essential elements of contract and rules as to offer.
3. After studied Unit-3, the student will be able to have the understanding of law relating to indemnity and guarantee
4. After studied Unit-4, the student will be able to know the duties and rights of the Bailor and Bailee and Agent and Principal.
5. After studied Unit-5, the student will be able to know about law of Agency.
