

# B.COM. Programme – Course Structure under CBCS

(Applicable to the candidates admitted from the academic year 2017 -2018 onwards)

SEM	COURSE CODE	PART	COURSE	COURSE TITLE	Hrs /Week	CREDIT	MARKS		TOTAL
							CIA	ESE	
<b>I</b>	17U1LT1/LA1/LF1/LH1/LU1	I	Language – I		6	3	25	75	100
	17UCN1E1	II	English - I		6	3	25	75	100
	17UCO1C1	III	Core – I	Principles of Accountancy	4	4	25	75	100
	17UCO1C2		Core – II	Business Organisation	4	3	25	75	100
	17UCO1A1		Allied –I	Business Economics	4	3	25	75	100
	17UCO1A2		Allied –II	Modern Marketing	4	3	25	75	100
	17UCN1VE	IV	Value Education	Value Education	2	2	-	100	100
	TOTAL				<b>30</b>	<b>21</b>			<b>700</b>
<b>II</b>	17U2LT2/LA2/LF2/LH2/LU2	I	Language – II		6	3	25	75	100
	17UCN2E2	II	English – II		6	3	25	75	100
	17UCO2C3	III	Core – III	Financial Accounting	5	4	25	75	100
	17UCO2C4		Core – IV	Business Management	4	3	25	75	100
	17UCO2A3		Allied – III	Business Statistics & Mathematics	4	3	25	75	100
	17UCO2A4		Allied –IV	Principles of Insurance	3	2	25	75	100
	17UCN2ES	IV	Environmental Studies	Environmental Studies	2	2	-	100	100
	TOTAL				<b>30</b>	<b>20</b>			<b>700</b>
<b>III</b>	17U3LT3/LA3/LF3/LH3/LU3	I	Language– III		6	3	25	75	100
	17UCN3E3	II	English – III		6	3	25	75	100
	17UCO3C5	III	Core– V	Business Accounting	4	4	25	75	100
	17UCO3C6		Core– VI	Banking Law & Practice	3	2	25	75	100
	17UCO3A5		Allied– V	Business Environment	4	3	25	75	100
	17UCO3A6P		Allied–VI	Computer Applications in Business – Practical	3	2	20	80	100
	17UCO3N1	IV	Non Major Elective I #		2	2	-	100	100
	17UCN3S1		Skill Based Elective - I	Soft Skills Development	2	2	-	100	100
	TOTAL				<b>30</b>	<b>21</b>			<b>800</b>
<b>IV</b>	17U4LT4/LA4/LF4/LH4/LU4	I	Language–IV		6	3	25	75	100
	17UCN4E4	II	English– IV		6	3	25	75	100
	17UCO4C7	III	Core– VII	Advanced Accounts	4	4	25	75	100
	17UCO4C8		Core - VIII	Cost Accounting	4	3	25	75	100
	17UCO4A7		Allied– VII	Entrepreneurial Development	4	3	25	75	100
	17UCO4A8		Allied–VIII	Commercial Correspondence	4	2	25	75	100
	17UCO4N2	IV	Non Major Elective – II #		2	2	-	100	100
	17UCN4EA	V	Extension Activities	NCC, NSS, etc.	-	1	-	-	-
	TOTAL				<b>30</b>	<b>21</b>			<b>700</b>
<b>V</b>	17UCO5C9	III	Core – IX	Corporate Accounting	6	5	25	75	100
	17UCO5C10		Core – X	Personnel Management	5	5	25	75	100
	17UCO5C11		Core – XI	Legal Aspects of Business	5	5	25	75	100
	17UCO5C12		Core - XII	Income Tax Law & Practice	5	5	25	75	100
	17UCO5M1A/B		Major Based Elective-I **		5	4	25	75	100
	17UCO5S2A/B	IV	Skill Based Elective II @		2	2	-	100	100
	17UCO5S3A/B		Skill Based Elective – III @		2	2	-	100	100
	17UCO5EC1		Extra Credit Course - I	Internship Programme	-	<b>4*</b>	--	<b>100*</b>	<b>100*</b>
	TOTAL				<b>30</b>	<b>28</b>			<b>700</b>
<b>VI</b>	17UCO6C13	III	Core– XIII	Financial Management	5	5	25	75	100
	17UCO6C14		Core– XIV	Management Accounting	5	5	25	75	100
	17UCO6C15		Core - XV	Company Law	5	5	25	75	100
	17UCO6C16		Core XVI	Practical Auditing	5	5	25	75	100
	17UCO6M2A/B		Major Based Elective II**		5	4	25	75	100
	17UCO6M3A/B	Major Based Elective III**		4	4	25	75	100	
	17UCN6GS	V	Gender Studies	Gender Studies	1	1	-	100	100
	17UCO6EC2		Extra Credit Course - II	Mini Project / Principles & Practice of Co-operation	-	<b>4*</b>	--	<b>100*</b>	<b>100*</b>
	TOTAL				<b>30</b>	<b>29</b>			<b>700</b>
<b>GRAND TOTAL</b>					<b>180</b>	<b>140</b>	-	-	<b>4300</b>

\* - Not Considered for Grant Total and CGPA

# - Non Major Elective: Students have to choose one of the courses offered by other departments from the list.

**@ Skill Based Electives**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>
<b>V</b>	17UCO5S2A	Introduction to Competitive Examinations
	17UCO5S2B	Tourism and Travel Agency
<b>VI</b>	17UCO5S3A	E-Commerce
	17UCO5S3B	Introduction to Office Management

**\*\* Major Based Electives**

<b>SEMESTER</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>
<b>V</b>	17UCO5M1A	Advertising & Salesmanship
	17UCO5M1B	Corporate Finance
<b>VI</b>	17UCO6M2A	Services Marketing
	17UCO6M2B	Financial Services
<b>VI</b>	17UCO6M3A	Retail Marketing
	17UCO6M3B	Stock Market Practices

**SEMESTER – I : CORE – I  
PRINCIPLES OF ACCOUNTANCY**

**Course Code : 17UCO1C1**  
**Hours/ Week : 4**  
**Credits : 4**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVES:**

1. To enable the students to gain basic knowledge and skill relating to fundamental accounting principles and practices.
2. To understand the procedures involved in the accounting process and its applications.

**UNIT – 1**

**12 Hours**

Accounting – Meaning - Definition – Functions - **#Basic Accounting Concepts and Conventions#** – **#Double Entry and Single Entry Systems of Accounting #**– Journal – Ledger – Preparation of Subsidiary Books – Trial Balance - Rectification of Errors – Suspense Account.

**UNIT – II**

**12 Hours**

Final Accounts of Sole Trader: Trading A/c – Profit & Loss A/c – Balance Sheet – Adjustments: **#Outstanding and Prepaid Expenses#** – **#Accrued Income and Income Received in Advance#** – **#Bad debts and Provision for Bad debts#**- **#Provision for Discounts#** – **#Depreciation #**– Loss by Fire.

**UNIT – III**

**12 Hours**

Bank Reconciliation Statement – Bills of Exchange – Definition – Features – Discounting of Bill, Endorsement, Retirement and Renewal of a Bill .

**UNIT – IV**

**12 Hours**

Depreciation Accounting – Objectives - Methods: Straight Line method – Written down value method- Annuity method and Sinking Fund method - Average Due Date - Account Current.

**UNIT – V**

**12 Hours**

Accounts of Non-Profit Organisations – Receipts and Payments Account – Income and Expenditure Account – Balance Sheet

**(Marks: Theory 20% and Problems 80%)**

**Note: #.....# Self - Study portion.**

**Text Book**

M. C. Shuckla, T. S. Grewal & S.C. Gupta – Advanced Accounts, S.Chand & co, New Delhi, 2016.

**Books for Reference**

- 1) R. L. Gupta & M. Radhaswamy - Advanced Accountancy, Sulthan Chand & Sons, New Delhi, 2016.
- 2) S.P. Jain & K.L. Narang - Advanced Accountancy, Kalyani Publications, New Delhi, 2016.
- 3) T.S. Reddy & A. Murthy - Financial Accounting, Margham Publications, Sixth Revised Edition, Chennai, 2016.

**PREPARED BY  
Dr. M. ABDUL HAKKEEM**

**SEMESTER-I: CORE – II  
BUSINESS ORGANISATION**

**Course Code : 17UCO1C2**  
**Hours/ Week : 4**  
**Credit : 3**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objective:** To provide in depth knowledge relevant to commencement of various economic entities and to know the institutions performing auxiliary services to the Core Commerce

**UNIT - I** **12 Hours**

Meaning of Business – Features – Characteristics – Elements - Objectives – Scope – Comparison between Business, Profession and Employment - **#Functional Areas of Business# - #Business Systems#.**

**UNIT - II** **12 Hours**

Forms of Business Organisation – Sole-Trading Concern - Features - Merits and Demerits. Partnership Firm – Characteristics - Merits and Demerits - **#Kinds of Partners and Partnership#.**

**UNIT - III** **12 Hours**

Joint Stock Company – Features – Merits and Demerits - Types of Companies – Private Company – Public Company and Government Company - Distinction between Public and Private Companies - **#Distinction between Partnership Firm and Company#.**

**UNIT - IV** **12 Hours**

Co-operative Societies – Meaning and Objectives - Characteristics - Merits and Demerits – Types of Co-operatives - Factors determining the choice of a suitable form of Business Organisation.

**UNIT - V:** **12 Hours**

Plant Location - meaning – Theories of Location - Factors influencing Location of a Plant – Ideal Location - Plant Layout – Meaning and Definition– **#Factors influencing the Plant Layout#-** Types of Layout.

**Note: #.....# Self - Study portion.**

**Text Book Recommended:**

C.B.Gupta -Business organizations & management, Sultan, Chand & sons

**Books for References:**

1. Y.K. Bhushan - Business Organization, Chand & Sons
2. Kathiresan & Radha – business organisation – prasanna publishers

**PREPARED BY  
Dr. M. SIRAJUDEEN**

**SEMESTER-I: ALLIED – I  
BUSINESS ECONOMICS**

**Course Code : 17UCO1A1**  
**Hours/ Week : 4**  
**Credit : 3**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVES:** To enable the students understand the basic concepts of business economics and to educate them about various economic theories.

**UNIT I** **12 Hours**  
Economics – **#Definitions#** – Micro and Macro Economics– Economic Systems – Types - Features – Merits – Defects - Business Economics – Meaning - Nature and Scope.

**UNIT II** **12 Hours**  
Utility - Meaning# – Types - Law of Diminishing Marginal Utility – Assumptions- Exceptions – Importance – Demand – Meaning – Types – Factors - **#Law of Demand#** – **#Demand Curve#** – **#Elasticity of Demand#** - Meaning – Types – Measurement – Indifference Curve Analysis - Characteristics – Uses.

**UNIT III** **12 Hours**  
Factors of Production – Features - Law of Diminishing Returns – Laws of Returns to Scale – Cost Concepts – Types – **#Cost Functions#** – Short run and Long run.

**UNIT IV** **12 Hours**  
Perfect Competition – Features – Price Determination - Monopoly – Features – Types - Price Determination – Discriminating Monopoly – Price Determination - Monopolistic Competition – Features – Price Determination - Oligopoly - Price Determination.

**UNIT V** **12 Hours**  
Marginal Productivity Theory of Distribution – Modern Theory of Distribution – **#Ricardian Theory of Rent#** – Marginal Productivity Theory of Wages – Keynes’ Liquidity Preference Theory of Interest – **#Schumpeter’s Innovation Theory of Profit#**.

**Note: #.....# Self - Study portion.**

**Text Book Recommended**

S. Sankaran - Business Economics – Margham publication

**Books for Reference**

1. K.P.M. Sundaram - Business Economics – Sultan Chand & Sons.
2. D. Bose and A. Marimuthu - An introduction to Micro Economics by – Himalaya Publications House.
3. Principles of Business Economics 2nd Edition Joseph Nellis, David Parker, Pearson publication

**PREPARED BY  
Dr. PL. SENTHIL**

**I SEMESTER – ALLIED II  
MODERN MARKETING**

**Sub Code: 17UCO1A2**

**Hours/Weeks: 4**

**Credit Allotted: 3**

**Max. Marks: 100**

**Internal Marks: 25**

**External Marks: 75**

**Objective:**

To enable the students understand the various concepts and practices of marketing.

**UNIT I (12 Hrs)**

Marketing – Definition - **#Classification of Markets#** - Concepts of Modern Marketing –Functions of Marketing - Marketing Mix.

**UNIT II (12 Hrs)**

Consumer Behaviour – Meaning – Importance - **#Determinants#**- Buying Motives – Types - Market Segmentation – Bases – **#Benefits #**.

**UNIT III (13 Hrs)**

Product – Meaning – Types - Product Mix – **#Planning and Development of a New Product #** - Product Life Cycle - Branding and Packaging – **#Types #** - Importance.

**UNIT IV (13 Hrs)**

Pricing – Meaning – Objectives – Factors influencing pricing decisions – Methods and Kinds of pricing - Promotion – **#Forms of Promotion#** – Advertising – Personal Selling - Sales Promotion.

**UNIT V (10 Hrs)**

Channels of Distribution – Types – Importance - Factors influencing channels of distribution - Functions of middlemen – **#Types of Retail Outlets #**.

**Note: #.....# Self - Study portion.**

**Text Book:**

1. Rajan Nair – Modern Marketing, Sultan Chand & Sons

**Books for Reference:**

1. S.A.Sherlekar - Marketing Management, Himalaya Publishing House
2. R. S. N. Pillai and Bagavathi - Modern Marketing, Sultan Chand and Sons.
3. Neera Kapoor – PHI Learning Private Ltd, Delhi

**PREPARED BY  
Dr. G. HADI MOHAMED**

**SEMESTER- II: CORE- III  
FINANCIAL ACCOUNTING**

**Course Code : 17UCO2C3**

**Hours/ Week : 5**

**Credit : 4**

**Max. Marks : 100**

**Internal Marks : 25**

**External Marks : 75**

**OBJECTIVE:**

To impart basic knowledge of accounting procedure and practices relating to the chapters mentioned below:

**UNIT – I**

**15 Hours**

Single Entry System - Definition – Salient Features – Limitations – Ascertainment of Profit or Loss - **#Statement of affairs method#** – Conversion method - Self Balancing Ledgers – Advantages –Types of Ledgers – Procedure of Self-balancing – Adjustment Accounts.

**UNIT – II**

**15 Hours**

Branch Accounts: Objects - Types of Branches – Dependent Branches – Accounting treatment in respect of Dependent Branches – Debtors method – Stock and Debtors method only.

Departmental Accounting: Meaning – **#Distinction between Branch and Departmental Accounts#** – Inter Departmental Transfer.

**UNIT – III**

**15 Hours**

Royalty Accounts: Royalty - Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Accounting Treatment.

Fire Insurance Claims – Methods of claim - Loss of Stock – Average Clause.

**UNIT – IV**

**15 Hours**

Insolvency Accounts: Meaning – Insolvency of an Individual - Statement of Affairs and Deficiency Account – **#Distinction between Statement of Affairs and Balance Sheet#**.

**UNIT – V**

**15 Hours**

Hire Purchase System – Meaning – Features – Accounting treatment for Hire Purchase System – Calculation of Interest - Default and Repossession.

Installment Purchase System – Meaning – Accounting Treatment – **#Distinction between Hire Purchase and Instalment Purchase#**.

**Note: #.....# Self - Study portion.**

**Text Book Recommended**

M. C. Shukla, T. S. Grewal & S.C. Gupta – Advanced Accounts, Vol. I, S.Chand & Company Ltd, Revised Edition 2016, New Delhi

**Books for References**

1. R.L. Gupta & M. Radhasamy – Advanced Accountancy, Sultan Chand and Sons, 13<sup>th</sup> Edition 2012, New Delhi
2. Jain & Narang – Advanced Accountancy , Kalyani Publishers, Ludhiana ,2012.
3. Prof. T.S. Redddy & Dr. A. Murthy, Financial Accounting, Margham Publication , Chennai.
4. N. Vinayakam & B. Charumati – Financial Accounting – S.Chand & Company Ltd.

**PREPARED BY  
Dr. M. MARIMUTHU**

**SEMESTER II: CORE- IV  
BUSINESS MANAGEMENT**

**Course Code: 17UCO2C4**  
**Hours/Week : 4**  
**Credits : 3**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks: 75**

**Objective:** To impart knowledge upon the basic principles and functions of management.

**UNIT I (12 Hrs)**

Management – Meaning, Definition, Features, Levels, Functions and Importance – Management as an Art, Science and Profession – **#Management and Administration#** – Contributions to Management Thought – Henry Fayol and F.W Taylor.

**UNIT II (12 Hrs)**

Planning - Definition – **#Nature and Importance#** – Process – Types of Plans – MBO – Decision-making – Meaning, Importance, Factors and Process – Types of Decisions- Policy – Meaning and Types – Strategy – **#Meaning and Levels#**.

**UNIT III (13 Hrs)**

Organising - Meaning – Nature and Importance – Principles – Types of Organisation – Line, Staff, Functional and Committee Organisation – Span of Control – Factors - Departmentation - Meaning - Bases – **#Authority and Responsibility#** – Delegation, Centralisation and Decentralisation.

**UNIT IV (13 Hrs)**

Directing – Meaning and Significance - Leadership – Meaning, Importance and Styles – **#Qualities of a Leader#** – Motivation – Meaning, Importance and Theories – Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y, Herzberg’s Two-factor Theory.

**UNIT V (10 Hrs)**

Co-ordinating – Meaning - Nature and Importance – Principles – Steps – Techniques – Controlling – Meaning – Nature and Importance – Steps – Tools – **#Types of Controls#**.

**Note: #.....# Self - Study portion.**

**Text Book:**

1. C.B. Gupta, Business Management, Sultan Chand and Sons

**Books for Reference:**

1. T. Ramasamy, Principles of Management, Himalaya Publishing House.
2. Dinkar Pagare, Business Management, Reprint, Sultan Chand and Sons, 2000

**PREPARED BY  
Mrs. A. MEHATHAB SHERIFF**



**SEMESTER II: ALLIED COURSE III  
BUSINESS STATISTICS AND MATHEMATICS**

**Subject Code : 17UCO2A3**  
**Hours : 4Hrs**  
**Credits : 3**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objective:** To enable the students to gain knowledge about mathematical tools used in business and statistical techniques that facilitate comparison and analysis of business data.

**UNIT - I**

**15 Hours**

Statistics – Definition – Nature - Scope and Objectives - Diagrammatic Representation - One, two, three dimensional diagrams-Graphic Representation - Histogram, Frequency Polygon, Frequency Curve, Histogram and Pie diagram-#**Classification and tabulation**#.

**UNIT - II**

**15 Hours**

Measures of Central Tendency: Mean, Median, Mode, Geometric Mean and Harmonic Mean

**UNIT - III**

**15 Hours**

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and co-efficient of variation.

**UNIT - IV**

**15 Hours**

Simple Correlation: Karl Pearson's Co-efficient of Correlation and Spearman's Rank Correlation-Simple Regression Analysis.

**UNIT - V**

**15 Hours**

Matrices and Determinants: Definition-Basic Concepts-Addition, Subtraction and Multiplication of Matrices-#**Elementary Operations** #-Transpose of a Matrix, Inverse, Solving equations by Matrix method-Determinants and Solution of Simultaneous Linear equations.

**(Marks: Theory – 40% and Problems – 60%)**

**Note: #.....# Self - Study portion.**

**Text Book**

1. Basic Mathematics and Statistics - T.R. Jain and S.C. Aggarwal – VK (India) Enterprises, New Delhi – 2009

**Books for Reference**

1. Business Mathematics and Statistics – Dr. S. Ismail Mohideen, Mr. A. Mohamed Ismayil & Mr. A. Prasanna – Jayam Publications, Trichy, 2011.
2. Business Mathematics-D.C. Sancheti & V.K.Kapoor – Sultan Chand & Sons ,New Delhi - 1993.
3. Statistics - R.S.N. Pillai and Bhagawathi – S.Chand & Sons, New Delhi -2007
4. Basic Mathematics and Statistics – PA.Navnitham – Jai Publishers, Trichy- 21
5. Business Statistics-K.Alagar-Tata McGraw-Hill Education Private Limited

**PREPARED BY  
Dr. A PRASANNA**

**SEMESTER – II: ALLIED IV  
PRINCIPLES OF INSURANCE**

**Course Code : 17UCO2A4**  
**Hours / Week: 3**  
**Credits : 2**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:**

To Guide the students to know about the importance and benefits of various kinds of Insurance and gain basic knowledge of Risk Management.

**UNIT – I**

**9 Hours**

Insurance – Meaning – Definition – Features – Functions – Principles – Types – Importance and Advantages – Re-insurance – Meaning – **#Characteristics#**.

**UNIT – II**

**9 Hours**

Life Insurance – Meaning – Features – Advantages – Fundamental Principles – Procedure of taking Life Insurance – Classification of Life Insurance Policies – **#Methods of Premium Calculation#**.

**UNIT – III**

**9 Hours**

Fire Insurance – Meaning and Definition - Features - Method of Premium – Types of Policy– Principles – **#Procedure of taking Fire Insurance Policy#**.

**UNIT – IV**

**9 Hours**

Marine Insurance – Definition – **#Principles#** – Types - Clauses or Conditions – Types of Policy.

**UNIT – V**

**9 Hours**

Miscellaneous Insurance - Motor Vehicle Insurance – Burglary Insurance – Key man Insurance – Insurance Regulatory and Development Authority of India – Objectives – **#Functions# - #Powers#**.

**Note: #.....# Self - Study portion.**

**Text Book Recommended**

1. A. Murthy – Elements of Insurance, Margham Publications, Chennai, 2013.

**Books for Reference**

1. Nalini Prava Tripathy and Prabir Pal, Insurance Theory and Practice, Prentice Hall of India, New Delhi, 2006
2. Dr. P.K. Gupta – Insurance and Risk Management, Himalaya Publishing House, Mumbai, 2005.
3. Dr. P. Periasamy – Principles and Practice of Insurance, Himalaya Publishing House, Mumbai, 2005.

**PREPARED BY  
Dr. M. HABEEBUR RAHMAN**

**SEMESTER– III: CORE V  
BUSINESS ACCOUNTING**

**Course Code : 17UCO3C5**  
**Hours/ Week : 4**  
**Credit : 4**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objective:** To have knowledge regarding preparation of partnership accounts in the event of admission, retirement, death and dissolution of firm.

**UNIT – I** **17 Hours**

Partnership Accounts: Definition – **#Partnership Deed#** - Interest on Capital – Interest on Drawings - Profit and Loss Appropriation Account - Capital Accounts of Partners – Fixed Capital Method - Fluctuating Capital Method.

**UNIT – II** **20 Hours**

Admission of a Partner: **#Adjustment in the Profit Sharing Ratio#** – **#Calculation of Sacrificing ratio#** - Treatment of Goodwill – Revaluation of Assets and Liabilities – Adjustment of Reserves and other Accumulated Profit and Losses – Adjustment for Capitals.

**UNIT - III** **18 Hours**

Retirement and Death of a Partner – New Profit sharing Ratio – Gaining Ratio – Treatment of Goodwill – Revaluation of assets and liabilities – Treatment of undistributed Profits and Losses –Payment to the retiring or deceased partner.

**UNIT - IV** **18 Hours**

Dissolution of a Firm: Meaning - **#Modes of Dissolution#** – Settlement of Accounts - Accounting treatment - Insolvency of a Partner or Partners – Garner vs. Murray Decision – Insolvency of all Partners –Piecemeal distribution – Proportionate Capital method – Maximum Loss method

**UNIT - V** **17 Hours**

Sale to a Company - Accounting Treatment – Computation of Purchase Consideration - Entries in the books of the Firm & Purchasing Company.

**(Marks: Theory – 20% and Problems – 80%)**

**Note: #.....# Self - Study portion.**

**Text Book:**

1. Advanced Accountancy - R. L. Gupta & Radhasamy Sultan Chand & Sons , New Delhi.

**Books for Reference**

1. Financial Accounting - T.S. Reddy & A. Murthy, Margham Publications, Chennai
2. Advanced Accounting - S.P. Jain & K.L. Narang, Kalyani Publications.
3. Advanced Accounting – RSN. Pillai, Bagavathi & Uma – S.Chand & Co Ltd., New Delhi.

**PREPARED BY  
Dr. K. VIJAYA KUMAR**

**SEMESTER – III: CORE - VI  
BANKING LAW AND PRACTICE**

**Course Code : 17UCO3C6**  
**Hours/ Week : 3**  
**Credit : 2**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVES:**

To enable the students understand the concepts and formalities relating to Banking Law and Practice.

**UNIT - I** **09 hours**

Banking – Meaning and Definition - Banker and Customer – Relationships between Banker and Customer – General Relationship – Special Relationship – **#Right of Set Off#**.

**UNIT - II** **09 hours**

Opening of Bank Accounts – Procedures – KYC - Types of Bank Accounts – Special Types of Customers – Minor – Married Women – Partnership Firm - **#Joint Stock Company#**.

**UNIT - III** **09 hours**

Cheque – Definition – Features – **#Types of Cheque#** - Crossing – Significance – Types of Crossing. Electronic Payment System – Methods - Essential requirements of E-Payment System.

**UNIT - IV** **09 hours**

Paying Banker – Duties – Legal Protection – Collecting Banker – Duties – **#Legal Protection#**.

**UNIT - V** **09 hours**

Bank Lending – Principles of sound lending – Types of Advances – **#Advances against various securities#**.

**Note: #.....# Self - Study portion.**

**Text Recommended**

Gordon. E & Natarajan. K. - Banking Theory, Law and Practice, Himalaya Publishing House,

**Books for Reference**

1. Sundaram. K. P. M., and Varshney. P. N- Banking Theory, Law and Practice
2. M. Radhaswamy - Practical Banking.
3. Varshney P.N. Banking Law & Practice.
4. R. Rajesh & T. Sivananasithi – Banking Theory Law & Practice - Tata McGraw – Hill Publishing Co. Ltd., New Delhi.
5. B.Santhanam - Banking Theory, Law & Practice – Margham Publications – 2016
6. Dr. S. Gurusamy - Banking Theory, Law and Practice,

**PREPARED BY  
Dr. S. BASHEER AHAMED**

**SEMESTER- III: ALLIED - V  
BUSINESS ENVIRONMENT**

**Course Code : 17UCO3A5**  
**Hours/ Week : 4**  
**Credit : 3**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:**

To make the students to understand the basic concepts, elements and essentials of Business environment.

**UNIT - I** **12 Hours**

Business Environment – meaning and definition – Nature - Significance – **#Types of business environment#**- internal environment and its elements.

**UNIT - II** **12 Hours**

External Environment- micro environment and its elements – macro environment and its elements – **#impact of environment on business#**.

**UNIT – III** **12 Hours**

Environment Analysis - meaning - Process – **#Importance#** – limitation- Techniques of environment of analysis - SWOT Analysis – ETOP Analysis – **#Approaches to environmental analysis#**.

**UNIT - IV** **12 Hour**

Culture – meaning and definition – Characteristics – Elements of culture – Impact of foreign culture on business - Business Ethics - Meaning – Nature – Elements – Levels of business ethics - Sources of ethical standards - **#Need for ethics in business#** – **#Factors governing business ethics#**.

**UNIT - V** **12 Hours**

Social Audit - Meaning and definition- Objectives – Features and importance– Benefits – Social Responsibility of Business – Meaning and Concept- Responsibility towards various Groups - **#Argument for and against Social Responsibility#**.

**Note: #.....# Self - Study portion.**

**Text Books Recommended:**

1. C.B.Gupta - Business Environment – sultan chand & sons, New Delhi, 2010
2. Dr. N. Premavathy - Business Environment - Sri Vishnu Publications, Chennai, 2010

**Books for Reference:**

1. Francis Cherunilam - Business Environment - Himalaya Publishing House, Mumbai, 2011
2. Dr. S.Sankaran - Business Environment –Margam Publications, Chennai 2011
3. K. Aswathappa - Essentials of Business Environment-Himalaya Publishing House, Mumbai,

**PREPARED BY  
Dr. M. SIRAJUDEEN**

**SEMESTER –III: ALLIED - VI**  
**COMPUTER APPLICATIONS IN BUSINESS - PRACTICAL**

**Subject Code : 17UCO 3A6P**  
**Hours/ Week : 3**  
**Credit : 2**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:**

To gain practical knowledge in the areas of applications of MS-Word, MS-Excel and MS- Powerpoint.

**List of Practical**

1. Creating a word document using word features – spelling & grammar check, thesaurus, word count, auto correct, page setup, find & replace, header and footer and other features.
2. Creating Business Letters using Wizard
3. Creating a mail merge document
4. Creating a table in MS-Word.
5. Preparation of students Mark Statement using MS-Excel.
6. Creating Employee Pay- Bill with using MS-Excel.
7. Generating Electricity Bill with using MS-Excel.
8. Creating bar Chart, pie chart and line chart using MS-Excel.
9. Calculate Mean, Median, Mode and standard Deviation using MS-Excel.
10. Preparation of Slide using MS-Powerpoint.
11. Presentation using MS-Powerpoint.
12. Creating Animation effect for Presentation.

**Text Book**

1. Windows and MS-office 2000 with database concepts - Krishnan, N. - Sciotech publications, Chennai- 2010

**Books for Reference**

1. Computer Application in Commerce – Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem, Raja Publications, Trichy, 2011
2. Computer Application in Business – S.V. Srinivasa Vallaban- Sultan Chand & Sons, New Delhi -2011
3. Microsoft Office for Windows 95 Bible - Ed. Jones and Derek, Sultan Chand & Sons, New Delhi -2011

**PREPARED BY**  
**Dr. M. ABDUL HAKKEEM**

**III SEMESTER – NON MAJOR ELECTIVE (NME) - I  
MARKETING PRACTICES**

**Sub Code : 17UCO3N1**  
**Hours /Weeks : 2**  
**Credit Allotted : 2**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objective:**

To know the practices adopted in product planning and development, its pricing, promotion and distribution.

**UNIT I: 6 Hours**  
Marketing - Meaning – Classification of Market – **#Modern Marketing Concepts#** – Functions of Marketing - Market Segmentation.

**UNIT II: 6 Hours**  
Product - Product Mix – Product Planning and Development – **#Product Differentiation#** – Product Life Cycle.

**UNIT III: 6 Hours**  
Pricing – Objectives – Kinds of Pricing – **#Factors affecting Pricing Decision#** – Methods of Pricing.

**UNIT IV: 6 Hours**  
Physical Distribution – Types of Channels – Factors determining Selection of a Channel – **#Middlemen Services#**.

**UNIT V: 6 Hours**  
Promotion – Forms – Meaning of Advertising – Merits and Demerits – Personal Selling – Objectives – **#Types of Salesman#** – **#Features of Personal Selling#** – Qualities of a Salesman.

**Note: #.....# Self - Study portion.**

**Text Book:**

1.Modern Marketing – R.S.N.Pillai and Baghavathi - Sultan Chand and Sons.

**Books for Reference:**

- 1.Principles of Marketing – S.A.Sherlaker – Himalaya Publishing House
- 2.Principles of Marketing – Stanton.
- 3.Marketing – Rajan Nair, Sultan Chand and Sons

**PREPARED BY  
Dr. G. HADI MOHAMED**

**SEMESTER – IV: CORE - VII  
ADVANCED ACCOUNTS**

**Course Code : 17UCO4C7**  
**Hours/ Week : 4**  
**Credit : 4**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:**

To enable the students to understand the principles and procedure of accounting for companies and to apply them to different practical situations.

**UNIT – I** **12 Hours**  
Company accounts – Issue of shares - At Par, Discount and Premium - Forfeiture and Reissue.

**UNIT - II** **12 Hours**  
Preference shares - Definition –#Types# - Issue at Par, Discount and Premium - Redemption of Preference Shares.

**UNIT - III** **12 Hours**  
Debentures- Meaning and Definition –#Types# - Issue of debentures at Par, Discount and Premium. Redemption of debentures.

**UNIT - IV** **12 Hours**  
Valuation of Goodwill – #Factors determining the value of goodwill# - Methods of valuation of goodwill.

**UNIT – V** **12 Hours**  
Final Accounts of Companies – New Format (Simple Problems only).

**Note: #.....# Self - Study portion.**

**Text Book Recommended:**

Advanced Accountancy – M.C.Shukla, T.S.Grewal & S.C.Gupta – Sultan Chand & Sons

**Books for Reference:**

1. Advanced Accountancy-S.P.Jain & K.L.Naran- Kalyani Publications
2. Corporate Accounting – S.Ganeson &S.R.Kalavathi – Thirumalai Publication
3. Advanced Accountancy – R.L.Gupta & Radhasamy-Sultan Chand & Sons

**PREPARED BY  
Dr. M. ABDUL HAKKEEM**



**IV SEMESTER –CORE COURSE – VIII  
COST ACCOUNTING**

<b>Subject code</b>	<b>: 17UCO4C8</b>	<b>Max Marks</b>	<b>: 100</b>
<b>Hours/Weeks</b>	<b>: 4</b>	<b>Internal Marks</b>	<b>: 25</b>
<b>Credits</b>	<b>: 3</b>	<b>External Marks</b>	<b>: 75</b>

**Objective**

To enable the students to have basic understanding of Cost Accounting principles.

**UNIT I: 12 Hours**

Cost Accounting – Meaning and scope - Classification of Cost – Elements and Methods of costing – **#Relationship of Cost Accounting and Financial Accounting#** – Preparation of Cost sheet, Tender and Quotation.

**UNIT II: 12 Hours**

Material Cost – Purchase procedure – **#Stores procedure#** – Receipt and issue of materials – Inventory control – Levels of Stock, Perpetual Inventory, ABC Analysis, Economic Order Quantity – **#Stores Ledger#** – Methods of valuation of Material Issues - FIFO, LIFO, Simple Average and Weighted Average.

**UNIT III: 12 Hours**

Labour cost – Time-Keeping and Time-Booking – Methods of Remuneration and Incentive Schemes – Overtime and Idle Time – Labour Turnover – **#Causes and Remedies#** - Methods of Measurement.

**UNIT IV: 12 Hours**

Overheads – Classification, Allocation, Apportionment – Primary and Secondary Distribution (Repeated Distribution Method only) - Absorption – **#Methods#** – Calculation of Machine Hour Rate.

**UNIT V: 12 Hours**

Methods of Costing: Job Costing – Contract Costing – Process Costing: Normal Loss, Abnormal Loss and Abnormal gains. (Excluding Inter-Process Profit, Joint and By-Product , Equivalent Production)

**Note: #.....# Self - Study portion.**

**Text Book Recommended**

Cost Accounting, Principles and Practice – S.P.Jain and K.L.Narang – Kalyani Publishers, New Delhi.

**Books for reference:**

- 2.Cost Accounting – S.P.Iyengar- Sultan Chand & Sons, New Delhi.
- 3.Cost Accounting – R.S.N.Pillai and V.Bagavathi, S.Chand & Company Ltd., New Delhi.
- 4.Cost Accounting – S.N.Maheswari – Sultan Chand & Sons, New Delhi.
- 5.Principles and Practice of Cost Accounting – N.K.Prasad, Book Syndicate Pvt.Ltd.,
- 6.Cost Accounting – Bhabatosh Banerjee – The World Press Private Ltd., Calcutta.
- 7.Cost Accounting - Dr.K.Alex – A.R.R.Publications, Tiruchy.

**PREPARED BY  
Dr. T.M. BASHEER AHAMED**

**SEMESTER – IV ALLIED VII  
ENTREPRENEURIAL DEVELOPMENT**

**Course Code : 17UCO4A7**  
**Hours/ Week : 4**  
**Credit : 3**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVES:**

To impart entrepreneurial knowledge to the students and to know about the Woman Entrepreneurs.

**UNIT – I**

**12 hours**

Entrepreneur - Meaning, Definition – Importance - Characteristics of Entrepreneurs– Entrepreneur Vs Manager –Types of Entrepreneurs - Qualities - **#Functions of Entrepreneurs# - #Role of Entrepreneurs in the process of Economic Development#.**

**UNIT – II**

**12 hours**

Entrepreneurship – Meaning – Definition – Importance - Factors affecting Entrepreneurial Growth - Entrepreneurship Competencies – Meaning, Components; Knowledge, Skill, Traits and Motives –EDP – Objectives - **#Phases in EDP#.**

**UNIT - III**

**12 hours**

Starting of a New Enterprise – Business Idea - Sources - Steps – **#Identifying a Suitable Business Opportunity#** – Preliminary Evaluation – Project Formulation - Institutional Support (DIC, SISI, SIPCOT).

**UNIT - IV**

**12 hours**

Project Analysis - Financial & Profitability - Preparation of Project Report – Project Appraisal - Incentives and Subsidies of State and Central Government- Industrial Estates – Industrial Sickness – **#Causes and Remedies#.**

**UNIT - V**

**12 hours**

Women Entrepreneurs - Concept of Women Entrepreneurship – Role of Women Entrepreneurs – Problems of Women Entrepreneurs -**#Growth of Women Entrepreneurship in India#.**

**Note: #.....# Self - Study portion.**

**Text book:**

1. S.S. Khanka - Entrepreneurial Development,

**Reference Books:**

1. Vasanth Desai - Entrepreneurship development
2. Desh pande M.U.-Entrepreneurship of small scale industries concept, Growth management.
3. E. Gordon & Natarajan - Entrepreneurship development
4. C.B.Gupta – Entrepreneurship development

**PREPARED BY  
Dr. A. KHALEELUR RAHMAN**

**SEMESTER - IV: ALLIED - VIII  
COMMERCIAL CORRESPONDENCE**

**Course Code : 17UCO4A8**  
**Hours/ Week : 4**  
**Credit : 2**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:**

To enable the students to write business letters effectively and develop communication skills.

**UNIT – I**

**12 Hours**

Business Correspondence – Meaning – Objectives - Importance – Business letters – Functions - Kinds of Business letters - Layout – **#Essentials of Effective Business Correspondence#**.

**UNIT – II**

**12 Hours**

Letters of Enquiry – Replies - Orders – Cancellation - Complaints - Claims and Adjustments.

**UNIT – III**

**12 Hours**

Circular letters and Sales Letters – Collection letters.

**UNIT – IV**

**12 Hours**

Letters relating to Agency - Bank Correspondence – Insurance Correspondence - Drafting Application for Job - Curriculum Vitae - E-Mail Correspondence.

**UNIT – V**

**12 Hours**

Report – Meaning - **#Essentials of a Good Report#** - Types of Reports – Speech Writing – Precis Writing.

**Note: #.....# Self - Study portion.**

**Text Book Recommended**

M.S.Ramesh and C.C. Pattenshetty - Effective Business English and Correspondence, R.Chand and Company Publications, New Delhi.

**Books for Reference**

1. Rajendra Paul & J.S. Korlahalli - Business Communication, Sulthan Chand & Sons, New Delhi.
2. Sharma and Krishna Mothan - Business Correspondence and Report Writing.

**PREPARED BY  
Dr. A. KHALEELUR RAHMAN**

**SEMESTER IV : NON MAJOR ELECTIVE - II**  
**BANKING PRACTICES**

**Course Code : 17UCO4N2**  
**Hours/ Week : 2**  
**Credit : 2**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objectives :** To enable the students to understand the concepts and formalities relating to Banking Practices.

**UNIT I : (4 Hours)**  
Banker and Customer – Meaning and Definition – Relationship between Banker and Customer – General Relationship – **#Special Relationship#**.

**UNIT II : (5 Hours)**  
Opening of Bank Accounts – Procedures – KYC – Types of Bank Accounts and Deposits – **#Features and Advantages#**.

**UNIT III : (5 Hours)**  
Cheques – Meaning - Features – Crossing – Types

**UNIT IV : (7 Hours)**  
Paying Banker – Duties –Collecting Banker – Duties - Loans – Principles of Lending.

**UNIT V : (5 Hours)**  
E-Banking – Mobile Banking – Electronic Fund Transfer – ATM – **#Debit Card, Credit Card, Smart Cards#**.

**Note: #.....# Self - Study portion.**

**Text Book:**

S. Gurusamy, Banking Theory Law & Practice, Second Edition, Vijay Nicole Imprints Private Limited, Chennai, 2014.

**Books for Reference:**

1. E. Gordan and K. Natarajan, Banking Theory, Law and Practice, Twenty Third Edition, Himalaya Publishing House Pvt. Ltd., Mumbai, 2011
- 2 Sundaram K. P. M. and Varshney P. N., Banking Theory, Law and Practice, S. Chand & Company Ltd., New Delhi,2009.
3. M. Radhaswamy, Practical Banking.

**PREPARED BY**  
**Mrs. A. SOPHIA ALPHONSE**

**SEMESTER – V CORE – IX  
CORPORATE ACCOUNTING**

**Course Code : 17UCO5C9**  
**Hours/ Week : 6**  
**Credit : 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:**

To provide an understanding and working knowledge of Company Accounts

**UNIT – I** **15 hours**

Amalgamation – Absorption – External Reconstruction – Computation of Purchase Consideration – Internal Reconstruction

**UNIT – II** **15 hours**

Holding Company - Meaning – Preparation of Consolidated Balance Sheet (Excluding Chain Holding and Cross Holding).

**UNIT - III** **15 hours**

Insurance Company Accounts – Accounts of Life Insurance Business – Accounts of General Insurance Companies (Revised format).

**UNIT – IV** **15 hours**

Bank Accounts – Preparation of Profit and Loss Account – Preparation of Balance Sheet (Revised format). Accounting Standards: Meaning – Objectives – **#Significance#**.

**UNIT – V** **15 hours**

Double Account System – **#Features#** – Final Accounts of Electricity and Railway Companies - Replacement of Capital Assets.

Liquidation of Companies – Meaning – **#Modes of Winding up#** – Statement of Affairs – Deficiency or Surplus Account – Liquidators Final Statement of Account.

**(Marks: Theory 20% and Problems 80%)**

**Note: #.....# Self - Study portion.**

**Text Recommended**

M. C. Shukla & T.S.Grewal-Advanced Accountancy, S. Chand, New Delhi, 2013.

**Books for Reference**

- 1) R.L.Gupta & Radhaswamy- Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2012.
- 2) S.P. Iyengar,- Advanced Accounting, Sultan Chand and Sons, 4th Edition 2012.
- 3) S.P. Jain and K.L.Narang- Advanced Accountancy, Kalyani Publishers, Ludhiana,2012
- 4) T. Joseph, Corporate Accounting Vol.1,Tata McGraw Hill, New Delhi,2009.
- 5) Prof. T.S. Reddy & Dr. A. Murthy, Corporate Accounting, Margham Publication, Chennai.

**PREPARED BY  
Dr. M. MARIMUTHU**

**SEMESTER V : CORE X**  
**PERSONNEL MANAGEMENT**

**Course Code : 17UCO5C10**  
**Hours/ Week : 5**  
**Credit : 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVES :**

To provide knowledge of the various concepts of Personnel Management and to understand the practices followed in Personnel Management.

**Unit I : (10 Hours)**

Personnel Management – Meaning - Nature and Scope – Objectives – Functions - Organisation of Personnel Department – **#Qualities of a Personnel Manager#** – **#Distinction between Personnel Management and Human Resource Management#**.

**Unit II : (14 Hours)**

Manpower Planning – **#Features and Importance#** – Steps – Job Analysis – Job Description – Job Specification.

**Unit III : (14Hours)**

Recruitment – Sources – Selection – Steps – **#Training Needs#** – Methods of Training – Promotion and Transfers – Bases.

**Unit IV : (12 Hours)**

Job Evaluation – Objectives – Methods - Advantages and Limitations – Methods of Wage Payments – **#Incentives and Fringe Benefits#**.

**Unit V : (15 Hours)**

Performance Appraisal – Objectives, - Significance - **#Steps and Essentials#** – Traditional Methods – Modern Methods - 360 Degree Appraisal - Assessment Centre Method – Behaviourly Anchored Rating Scale.

**Note: #.....# Self - Study portion.**

**Text Books:**

1. P. C. Tripathi, Personnel Management and Industrial Relations, Twenty-first Edition, Sultan Chand & Sons, New Delhi, 2013.
2. C. B. Gupta, Human Resource Management, Eleventh Revised Edition, Sultan Chand & Sons, New Delhi, 2009.

**Unit I** Chapter 1,4 **T.B.1**

**Unit II** Chapter 10 **T.B.1**

**Unit III** Chapter 7,9,18 **T.B.2**

**Unit IV** Chapter 15,16 **T.B.2**

**Unit V** Chapter 14 **T.B.2**

**Books for Reference:**

1. Dr. S. S. Khanka, Human Resource Management, S. Chand & Company Ltd., New Delhi, 2009.
2. K. K. Ahuja, Personnel Management, Kalyani Publishers, New Delhi, 1998.

**PREPARED BY**  
**MrS. A. SOPHIA ALPHONSE**

**SEMESTER – V: CORE XI  
LEGAL ASPECTS OF BUSINESS**

**Course Code : 17UCO5C11**  
**Hours / Week: 5**  
**Credits : 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:** *To enable the students to gain the basic knowledge of legal aspects of General and Special Contracts relating to Business.*

**UNIT – I**

**15 Hours**

Business Law – Meaning – Definition – Sources - Contract – Meaning – Definition – Nature – Types - Essentials of a valid Contract – Offer – Types – Essentials of a valid offer – Acceptance – Legal Rules as to acceptance. Agreements – Void agreements and Unlawful agreements – Contingent Contracts – Characteristics – Legal Rules – Quasi Contracts.

**UNIT – II**

**15 Hours**

Consideration – Definition – Legal Rules – Exceptions - Capacity of Parties – Incompetent Persons - Free Consent – Coercion – Undue Influence – Misrepresentation – Fraud – Mistake.

**UNIT – III**

**15 Hours**

Performance of Contract – Discharge of Contract - Modes - Breach of Contract – Remedies - Indemnity and Guarantee – Meaning - Essentials Features of a Contract of Guarantee - Surety – Rights – Discharge - Bailment – Meaning – Types – **#Duties and Rights#** – Pledge – Meaning – **#Bailment Vs Pledge#**.

**UNIT – IV**

**15 Hours**

Contract of Sale - Essentials – Sale Vs Agreement to Sell – Goods – Classification – Documents of Title – Delivery of Goods – Rules - Conditions and Warranties - Caveat Emptor – Exceptions – Transfer of Property – Rights of an Unpaid Seller.

**UNIT – V**

**15 Hours**

Contract of Agency – Definition – Essentials – Agent – Classification – Rights and Duties of an Agent – Rights and Duties of Principal – **#Termination of Agency#**.

**Note: #.....# Self - Study portion.**

**Text Book Recommended**

N.D. Kapoor – Business Laws, Sultan Chand & Sons, New Delhi, 2011

**Books for Reference**

1. R.S.N. Pillai and Bagavathi – Business Law, S.Chand & Company, New Delhi, 2010.
2. P.C. Tulsian – Business Law, Tata McGraw-Hill Education, 2000
3. P.P.S. Gogna – Business and Industrial Laws, S.Chand & Company Ltd., New Delhi, 2010.

**PREPARED BY  
Dr. M. HABEEBUR RAHMAN**

**SEMESTER – V: CORE XII  
INCOME TAX LAW AND PRACTICE**

**Course Code : 17UCO5C12**  
**Hours/ Week : 5**  
**Credit : 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objectives:** To acquire expert knowledge of practical and procedural aspects relating to Income Tax Laws

**UNIT I** **14 Hours**

Income Tax Act 1961 – Basic concepts – Assessment Year – Previous Year – Assessee – Types of Assessee - Person – Income – Gross Total Income – Agricultural Income – **#Exempted Incomes u/s 10#** – **#PAN#** - Residential Status of an Individual and Incidence of Tax

**UNIT II** **19 Hours**

Computation of Income under the head Salary - Allowances – Perquisites – Gratuity – Pension - Provident Fund – **#Deductions u/s 16#** – **#Deductions u/s 80C#**.

**UNIT III** **14 Hours**

Computation Income from House Property - Exempted incomes - Gross Annual Value – Net Annual Value - Unrealised Rent – Vacancy – Self Occupied and Let Out House – Deductions u/s 24.

**UNIT IV** **14 hours**

Computation of Profits and Gains of Business or Profession - Allowed Expenses and Losses – Expenses expressly disallowed – Under Valuation and Over Valuation of Stock – Computation of income from Profession.

**UNIT V** **14 hours**

Computation of Capital Gains - Capital Assets – **#Short Term and Long Term Capital Gain#** - Cost of Acquisition - Cost of Improvement - Computation of Capital Gain - Income from other Sources - Specific Incomes – Dividends – Interest on Securities – Casual Incomes.

**(Marks: Theory 20% and Problems 80%)**

**Note: #.....# Self - Study portion.**

**Text Book:**

N. Hariharan - Income Tax Law and Practice, Vijay Nicole Imprints Private Limited, Chennai.

**Books for Reference:**

1. V. P. Gaur & Narang - Income Tax Law and Practice, Kalyani Publications.
2. Vinod K. Sinhanian – Taxmann - Income Tax Law and Practice.
3. Dinger Pagare- Income Tax Law and Practice. Sulthan Chand & Sons, New Delhi.

**PREPARED BY  
Dr. K. VIJAYA KUMAR**



**SEMESTER V: MAJOR BASED ELECTIVE - I**  
**ADVERTISING AND SALEMANSHIP**

**Course Code : 17UCO5M1A**  
**Hours / Week: 5**  
**Credits : 4**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objective:** *To make the Students understand the importance of Advertising and Salesmanship.*

**UNIT I** **15 Hours**

Advertising: Origin and meaning of Advertising – Definition – Features – Nature – Scope of Advertising – Types - Functions – Advantages and criticisms - **#Essentials of Advertising#.**

**UNIT II** **15 Hours**

Advertising objectives - General and specific objectives – Advertising goals – AIDAS model of Advertising – DAGMAR method – Classification of Advertising – Advertising Agencies: Importance and types – Advertising copy — **#Measuring Advertising effectiveness#.**

**UNIT III** **15 Hours**

Advertising Media - Direct and Indirect Advertising – Indoor media advertising – Outdoor media advertising – **#Differences between Advertising and Salesmanship#.**

**UNIT IV** **15 Hours**

Salesmanship - Meaning - Definition – Features – Objectives – Classification of Salesman – **#Qualities of good Salesmen#.**

**UNIT V** **15 Hours**

Sales Organization - Need and Importance – Functions – Sales Manager - Duties and responsibilities – **#Qualities of successful Sales Manager#** – **#Motivation and Remuneration of Salesmen#.**

**Note: #.....# Self - Study portion.**

**Text Books:**

**Books for Reference:**

1. Dr. Mahendra Kumar Padhy, Advertising Management ,First Edition, University Science Press, 2011.
2. P.K. Sahu, Salesmanship and Sales Management, First Edition, Vikas Publishing House Pvt. Ltd., 2003.
3. P.Saravanavel and S.Sumathi, Advertising and Salesmanship, Second Edition, Margham Publications, 2015.

**PREPARED BY**  
**Mrs. K. HALIMUNNISA**

**SEMESTER V: MAJOR BASED ELECTIVE - I  
CORPORATE FINANCE**

**Course Code : 17UCO5M1B**  
**Hours / Week: 5**  
**Credits : 4**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVES:**

To give the students a broad understanding of the scope and importance of finance function. To enable the students to understand working capital management, capital market, mutual funds etc,

**UNIT I**

**15 Hours**

**Corporate Finance:** Meaning and Definition - *#Public finance Vs Private Finance#*-Scope and Importance -Discovery of Business Opportunities-Estimating of financial requirements

**UNIT II**

**15 Hours**

**Financial Plan:** Capital, Capitalization and financial Plan - Characteristics of financial plan-Over-Capitalization - *#Causes-Effects#*-Under-Capitalization-Causes-Effects -Comparison

**UNIT III**

**15 Hours**

**Corporate Securities:** Ownership securities -Equity shares-Preference shares-Creditorship Securities: Debentures-Bonds-Extinction of Bonds indebtedness.

**UNIT IV**

**15 Hours**

**Merchant Banking:** Services rendered-Role of Merchant Banker -Scope in India-Capital Market -Growth-Structural Development-*#Trends in Capital Market#*-Future outlook-New vistas

**UNIT V**

**15 Hours**

**Mobilization of Capital:** Capital formation in corporate sector-Capital market-Growth-*#Recent Trends#*-Foreign Capital-Evolution- Government Policy-Foreign Assistance to India.

**Note: #.....# Self - Study portion.**

**Books Recommended**

1. S.C. Kuchhal, Corporate Finance-Chaitanya Publishing House, Allahabad.

**Books for Reference:**

1. P.V. Kulkarni: Corporate Finance - Himalaya Publishing House
2. Vasant Deshai: Indian Financial System
3. I.M.Pandey: Financial Management
4. Prasanna Chandra, Financial Management Theory and Practice

**PREPARED BY  
Dr. G. PASUPATHI**

**SEMESTER V: SKILL BASED ELECTIVE - II**  
**INTRODUCTION TO COMPETITIVE EXAMINATIONS**

**Course Code : 17UCO5S2A**

**Max. Marks : 100**

**Hours / Week: 2**

**Credits : 2**

**Objective:**

To enable the students to develop reasoning ability, numerical ability, verbal ability and general knowledge in specific areas including current affairs for facing competitive examination.

**UNIT I: Test of Reasoning Ability:**

**6 Hours**

Verbal: Number Series – Alphabet Series – Test of Direction Sense – Coding, Decoding – Number Ranking – Arithmetical Reasoning – Problem on Age Calculation – Blood Relations – Analogy – Decision Making etc.

**UNIT II: Non Verbal Ability:**

**6 Hours**

Non-Verbal: Mirror Images – Cubes and Dice – Grouping Identical Figures – Embedded Figures etc.

**UNIT III : Numerical Ability**

**6 Hours**

Number System – HCF, LCM – Simplification Decimal Fractions, Ratio and Proportions, Unitary Method – Percentage – Time and Distance, Time and Work – Profit and Loss – Average.

Simple and Compound Interest – Menstruation (2D and 3D) – Algebra – Data Interpretation.

**UNIT IV: Verbal Ability (*only Practical's*)**

**6 Hours**

#Verb – Adverb, Subject Verb Agreement, Error Correction – Tenses, Sentence Rearrangement – Fill in the Blanks with Modals, Articles etc – Comprehension, Answering questions based on Unseen Passages, Vocabulary – Synonyms – Antonyms#

**UNIT V: General Awareness:**

**6 Hours**

Current Affairs (National and International) – Major Financial / Economic News – Budget and Five Year Plans – Who's Who – Sports, Books and Authors – Awards and Honors – Science – Inventions and Discoveries – Abbreviations – Important Days – International and National Organisations.

**#.....# Self Study Portion**

**(100% Objective Type)**

**Books for Reference:**

1. Dishara Experts, Banking Awareness for SBI/IBPS Bank Clerk/ PO/SO/RRB & RBI exams, Disha Publications, 2016
2. RPH Editorial Board, Guide to Banking General Awareness & Banking Aptitude Test: For All Banking Related Recruitment Exams, Publisher: RPH, 2016.
3. Arihant Experts, Banking Awareness, Publisher: Arihant, 2016
4. R.S. Aggarwal, Quantitative Aptitude for Competitive Examinations, S. Chand & Co 2016.
5. M

**SEMESTER V: SKILL BASED ELECTIVE - II**  
**TOURISM AND TRAVEL AGENCY**

**Course Code : 17UCO5S2B**

**Max. Marks : 100**

**Hours / Week: 2**

**Credits : 2**

**Objective:**

**UNIT I**

**6 Hours**

Definition of Tourism – Types of Tourism – Basic Components of Tourism – Motivation for Tourism.

**UNIT II**

**6 Hours**

Different kinds of Accommodations: Star Hotels – Resort Groups – Cottages – Time share Hotels – Motels. Different kinds of Transport: Air Transport – Rail Transport – Sea way Transport and Road Transport.

**UNIT III**

**6 Hours**

Tourism Development in India: Sargent Committee – Ministry of Tourism – ITDC – TTDC – Trade Fair – Travel Agents Association of India (TAAI).

**UNIT IV**

**6 Hours**

Travel Intermediaries: Travel Agency – Tour Operator – Tourist Guides – International Air Transport Association (IATA) – Pacific Area Travel Association (PATA) – International Civil Aviation Organisation (ICAO) – World Tourism Organisations (WTO).

**UNIT V**

**6 Hours**

Documentation: Passport – Visa – Emigration and Immigration – Foreign Exchange – Balance of Payment – Insurance Cover – Overseas Tour Packages.

**Text Book**

A.K. Bhaatia, Tourism in India, 2001

**Books for Reference:**

1. Ramachary, Tourism in India, 2001
2. Davison Rob, Tourism Pitman, London 2004
3. G.K. Puri, Handbook of Tourism.

**SEMESTER – V : SKILL BASED ELECTIVE - III  
E-COMMERCE**

**Course Code : 17 UCO 5S3A**  
**Hours/ Week : 2**  
**Credit : 2**

**Max. Marks : 100**

**OBJECTIVES:**

To enable the students to have knowledge in basic aspects of e-commerce

**UNIT I**

**6 Hours**

Electronic Commerce – Definition – Features - Traditional Commerce Vs Electronic Commerce – Advantages of E-Commerce – **# Types of Electronic Commerce#**.

**UNIT II**

**6 Hours**

Internet – Meaning – Important Internet related Terms - Advantages – Components of the Internet – **#Internet Protocols and its Types #**.

**UNIT III**

**6 Hours**

Web Based Tools for E-Commerce – WWW – URL – HTTP – Hypertext - Hypermedia – Hyperlinks – **#Features of the Web#** – Latest Developments and Services of Web.

**UNIT IV**

**6 Hours**

Network Security – Threats to Internet Security – Levels of Security – Client Server Network Security Methods – **#Transaction Security#** – **#Types of Transaction Security#** – Encryption Key – Cryptography and its types – Digital Signature - Firewall – Benefits of Firewall – Types of Firewall.

**UNIT V**

**6 Hours**

Electronic Money – Benefits - Types — **#Features of Digital Payment Mechanism#**.

**Note: #.....# Self - Study portion.**

**Text Book:**

1. E-Commerce – Nidhi Dhawan – International Book House Pvt. Ltd, Chennai.

**Books for Reference**

1. E-Commerce – Dr. K. Abirami Devi – Margam Publications - Chennai.
2. E-Commerce – P.T. Joseph – PHI Learning Pvt. Ltd. – New Delhi.

**PREPARED BY  
Dr. K. VIJAYA KUMAR**

## SEMESTER - V: SKILL BASED ELECTIVE - III

### INTRODUCTION TO OFFICE MANAGEMENT

**Course Code : 17UCO5S3B**

**Max. Marks : 100**

**Hours/ Week : 2**

**Credit : 2**

#### **OBJECTIVE:**

To enable the students to know the office management process effectively and develop communication skills.

#### **UNIT – I**

**6 Hours**

Office Management – Meaning – Elements of Office Management – Functions of Office Management.

#### **UNIT – II**

**6 Hours**

Office Organisation – Definition – Characteristics and Steps – Types of Organisation – Functions of an Office Administrator

#### **UNIT – III**

**6 Hours**

Office Record Management – Importance – Filing – Essentials – Classification and arrangement of Files – Modern methods of Filing – Modern Filing Devices

#### **UNIT – IV**

**6 Hours**

Office Communication – Correspondence and Report Writing – Meaning of Office Communication and mailing

#### **UNIT – V**

**6 Hours**

Form Letters – Meaning - Principles - Factors to be considered in designing office forms – Types of Report Writing.

#### **Text Books Recommended**

Office Management – R.S.N. Pillai and Bagavathi – S.Chand

#### **Books for Reference**

Fundamentals of Office Management – J.P. Jayaraman

Office Management – S.P.Arrora

**SEMESTER – VI : CORE - XIII  
FINANCIAL MANAGEMENT**

**Course Code : 17UCO6C13**  
**Hours / Week: 5**  
**Credits : 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:** *To provide a detailed insight into the financial management and to enable the students to learn the basic functions, principles and concepts of finance in management*

**UNIT - I** **15 Hours**

Financial Management – Meaning – Definition – Objectives – Scope – Functions - Risk and Return Trade off – Time Value of Money - Financial Planning - Sources of Finance – **#Short Term and Long Term#**.

**UNIT - II** **15 Hours**

Cost of Capital – Meaning - **#Significance#** - Cost of Debt – Cost of Preference shares - Cost of Equity Capital - Cost of Retained earnings - Weighted Average Cost of Capital.

**UNIT - III** **15 Hours**

Capital Structure Planning – Meaning - **#Determinants of an Optimum Capital Structure#** - Theories of Capital Structure – NI Approach – NOI Approach - MM Approach - Traditional Approach - EPS Analysis – Point of Indifference.

**UNIT IV** **15 Hours**

Leverage - Meaning – Types – Operating, Financial & Combined leverages. Dividend Policies – Forms of Dividend – Theories of Dividend - Walter's model; Gordon's model; M.M. Hypothesis – **#Determinants of Dividend Policy#**.

**UNIT V** **15 Hours**

Working Capital – Meaning - Concepts - Nature - Significance – Types - **#Factors determining of Working Capital Requirements#** ; Methods of Forecasting Working Capital - Cash Management - Receivables Management.

**Note: #.....# Self - Study portion.**

**Text Book**

1. S.N Maheswari - Financial Management- Sultan Chand

**Recommended Books:**

1. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.

**PREPARED BY  
Dr. G. PASUPATHI**

**SEMESTER – VI: CORE - XIV  
MANAGEMENT ACCOUNTING**

**Course Code : 17 UCO6C14**  
**Hours/ Week : 5**  
**Credit : 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:** *To understand the techniques of Management Accounting in business decision making.*

**UNIT I** **15 hours**

**#Management Accounting# – #Definition# – #Nature and Scope# – #Objectives# – #Functions# – #Merits# – #Limitations# – Differences between Management Accounting and Financial Accounting – Financial Analysis: Ratio Analysis – Uses - Limitations – Classification of Ratios – Computation of Ratios.**

**UNIT II** **16 hours**

Fund Flow Statement – Meaning – Uses – Limitations – Preparation of Schedule of Changes in Working Capital – Calculation of Funds from Operations - Preparation of Funds Flow Statement.

Cash Flow Statement – Meaning - Importance – Difference between Funds Flow Statement and Cash Flow Statement – Calculation of Cash from Operation –Preparation of Cash flow Statement as per AS - 3.

**UNIT III** **14 hours**

Marginal Costing – Definition – Advantages and Limitations – Marginal Cost Statement – Cost Volume Profit Analysis - Break Even Analysis - Standard Costing - Variance Analysis (Material and Labour Variances only)

**UNIT IV** **16 hours**

**#Budget and Budgetary Control# – #Meaning and Definition# – #Objectives of Budgetary Control# – Classification of Budgets – Raw Material Purchase Budget - Production Budget - Sales Budget - Cash Budget - Zero Based Budgeting (ZBB) - Flexible Budget.**

**UNIT V** **14 hours**

Capital Budgeting – Meaning - Importance – Factors - **#Methods of Capital Budgeting#** – Payback Period – Post-Payback Profitability - Accounting Rate of Return - Discounted Cash Flow– Net Present Value.

**(Marks: Theory 20% and Problems 80%)**

**Note: #.....# Self - Study portion.**

**Text Book:**

1. R.S.N. Pillai & V. Bagavathi - Management Accounting, S. Chand & Co Ltd, New Delhi.

**Books for Reference:**

1. Dr. M. Sheik Mohamed, Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem – Management Accounting, Raja Publications.
2. Khan & Jain – TMH, Theory and problems of management Accounting
3. Hingomi & Ramanathan - Management Accountancy, Sultan Chand & Sons, New Delhi.
4. Dr. S. N. Maheswari - Management Accounting – Sulthan Chand & Company, New Delhi.
5. T.S.Reddy & Y. Hari Prasad Reddy - Management Accounting, Margham Publications

**PREPARED BY  
Dr. E. MUBARAK ALI**



**VI SEMESTER – CORE (XV)  
COMPANY LAW**

**Sub Code : 17UCO6C15**  
**Hours/Weeks : 5**  
**Credit Allotted: 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks: 75**

**Objective:** *To understand the legalistic procedures pertinent to the formation and running of body Corporate.*

**UNIT I** **14 Hours**

Company : Definition - Features – Companies Act 2013 - Types of Companies including One Person Company (OPC) – Formation of a Company - Incorporation and Commencement of Business – Memorandum of Association – Contents – Alteration – **#Doctrine of Ultra-Vires#**.

**UNIT II** **14 Hours**

Articles of Association : Contents – Alteration – Doctrine of Constructive Notice and Indoor Management – Exceptions. Prospectus : Contents – Liability for Mis-statement in Prospectus.

**UNIT III** **14 Hours**

Shares : Types – Issue of Shares – Price Band – Application Supported Bank Account (ASBA) - Allotment – Types - Calls on Shares - Forfeiture of Shares – **#Debentures#** - **#Types#** - Borrowing Powers of a Company.

**UNIT IV** **19 Hours**

Directors : Qualification and Appointment – Powers, Duties and Liabilities of Directors – Essentials of Valid Meeting – Types of Meetings - Statutory Meeting – Annual General Meeting – Extra-Ordinary General Meeting – **#Types of Resolution#**.

**UNIT V** **14 Hours**

Winding up of a Company : Compulsory Winding Up – Voluntary Winding Up – Winding Up under the Supervision of the Court.

**Note: #.....# Self - Study portion.**

**Text Books:**

2. M. C. Shukla – Principles of Company Law

**Books for Reference:**

1. Ashok K. Bagriyal – Company Law
2. B.K. Ghosh & V. Balachandran – Company Law & Practice
3. N. D. Kapoor – Elements of Company Law, Sultan Chand and Sons.

**PREPARED BY  
Dr. G. HADI MOHAMED**

**SEMESTER – VI: CORE - XVI  
PRACTICAL AUDITING**

**Course Code : 17UCO6C16**  
**Hours/ Week : 5**  
**Credit : 5**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objective:** To make the students understand the procedures relating to the conduct of audit and enable them to gain basic knowledge about Audit Practices.

**UNIT I** **12 hours**

Audit - Meaning and Objects – Classification of Audit – **#Internal Control#** - Meaning - Internal Check and Internal Audit – Objectives - Advantages - Distinctions - **#Audit Procedures#** – Audit Programme – Contents - Merits and Demerits.

**UNIT II** **12 hours**

Vouching - Meaning - **#Objectives and Importance#** – Vouching of Credit Transactions – Credit Purchases and Credit Sales - Vouching of Cash Transactions – Cash Receipts and Cash Payments - Duties of Auditor - Verification and Valuation of Assets and Liabilities – Objectives – Distinction - Duties of Auditor.

**UNIT III** **12 hours**

Company Auditor – Qualifications and Disqualifications – Appointment and Removal - Rights, Duties and Liabilities.

**UNIT IV** **12 hours**

Company Audit – Preliminaries – Share Capital Audit – Objectives and Procedures - Audit of Financial Statements – **#Audit of Public Sector Undertakings#** - Audit Reports – Contents - Types.

**UNIT V** **12 hours**

Investigation – Meaning – Objectives - Circumstances – Distinction between Audit and Investigation – **#E-Audit and E-Filing#** - Advantages - Professional Ethics and Code of Conduct for Auditors.

**Note: #.....# Self - Study portion.**

**Text Book Recommended:**

Tandon. B.N. – A Hand Book of Auditing - S.Chand & Co., - New Delhi.

**Books for reference:**

1. Dr. L.Natarajan – Practical Auditing - Margam Publications – Chennai - 2014
2. Venkadamani - Practical Auditing, Margam Publications, 2013
2. Dinker Pagare - Auditing, Sultan Chand & Sons

**PREPARED BY  
Dr. K. KHAJA MOHIDEEN**

**SEMESTER – VI: MAJOR BASED ELECTIVE - II  
SERVICES MARKETING**

**Course Code : 17UCO6M2A**  
**Hours/ Week : 5**  
**Credit : 4**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**Objectives:** *To make the students acquire with the basic concepts of services marketing and to enable them to understand the process of formulating Service Marketing strategies.*

**UNIT I** **15 hours**

Services - Meaning - Characteristics – Classification – Difference between goods and Services - Components of Service – Reasons for growth in Service Sector – **#Need for Services marketing #.**

**UNIT II** **15 hours**

Service Marketing Mix – Meaning and Definitions – **#Features#** – Elements of Service Marketing Mix: Product – Price - Place – Promotion – People – Process – Physical Evidence.

**UNIT III** **15 hours**

Pricing of Services – Role of Pricing – Steps involved in Pricing Decisions – Objectives – Methods - Factors affecting Pricing of Services – **#Special Issues of Pricing in a Service Sector#** – Pricing Strategies.

**UNIT IV** **15 hours**

Service Promotion – Meaning – Communication Process – **#Steps in Developing Effective Communication#** - Promotion Mix – Guidelines for Managing Service Communication.

**UNIT V** **15 hours**

Marketing of Services – Introduction – Bank Service - Insurance Service – Tourism Service – Health Service – Professional Service – **#Telecommunication service#.**

**Note: #.....# Self - Study portion.**

**Text Book Recommended:**

1. Vasanti Venugopal and Raghu V.N. – Services Marketing, Himalaya Publishing House, Mumbai, 2005.

**Reference Books:**

1. S.M. Jha – Services Marketing -
2. Christopher Lovelock – Services Marketing, 4th Ed, Pearson Education, 2002
3. Philip Kotler & Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey.
4. Dr.L.Natarajan – Services Marketing, Margham Publications, 2016.

**PREPARED BY  
Dr. S. BASHEER AHAMED**

**SEMESTER – VI: MAJOR BASED ELECTIVE - III  
FINANCIAL SERVICES**

**Course Code : 17UCO6M2B**  
**Hours/ Week : 4**  
**Credit : 4**

**Max. Marks : 100**  
**Internal Marks : 25**  
**External Marks : 75**

**OBJECTIVE:** *To Highlight the significance of Indian Financial System and Financial Services.*

**UNIT I** **12 Hours**  
Indian Financial System – Components – Financial System and Economic Development -Financial Services — Meaning and Importance -Types of Financial Services – **#Players in Financial Services Sector#.**

**UNIT II** **12 Hours**  
Mutual Fund –Meaning and Concepts – Benefits – Types – Regulations of SEBI on Mutual Funds - Merchant Banking – Meaning – **#Functions#**

**UNIT III** **12 Hours**  
Lease Financing - Concept – Steps - Legal Aspects - Types of Leasing - Merits and Demerits – Factoring – Meaning – Types.

**UNIT IV** **12 Hours**  
Hire Purchase Finance – Concepts – Features - Contents – Difference between Hire Purchase and Leasing – **#Hire Purchase companies in India#.**

**UNIT V** **12 Hours**  
Housing Finance – Advantages – **#Methods of Housing Finance#** – National Housing Bank (NHB) – Creation – Capital and Management – Functions of NHB- Role, Powers and Rights of NHB

**Note: #.....# Self - Study portion.**

**Text Books Recommended:**

1.E.Gordon and K.Natarajan - Emerging scenario of financial Services,– Himalaya publishing house

**Books for references:**

1. B.Santhanam – Financial services – margham publications.
2. E.Dharmaraj - Financial services,– S.Chand & Co.
3. Kuchhal S.C - Financial management , - Vikas publishing
4. Srivastava R.M - Financial decisions making,– Sultan Chand & Sons.
5. Vasant Desai - Development Banking – Issues and options ,– Himalaya

**PREPARED BY  
Dr. M. SIRAJUDEEN**

**SEMESTER VI: MAJOR BASED ELECTIVE III  
RETAIL MARKETING**

**Sub. Code** : 17UCO6M3A **Max. Marks: 100**  
**Hours per Week** : 4 **Internal Marks: 25**  
**Credits** : 4 **External Marks: 75**

**Objective:** *To enable the Students understand the concept of Retail Marketing.*

**UNIT I** **12 hours**

Retailing - Definition - Importance - Characteristics – Evolution – Functions – Types of Retailers – Reasons for Retail Growth – Emerging trends in Retailing.

**UNIT II** **12 hours**

Retail Marketing Mix – Customer Service Strategies – Consumer Behaviour and Retail Operations – Consumer buying Process – Role of Brand in Retail Trade – Brand loyalty – Positioning of a Brand.

**UNIT III** **12 hours**

Retail Location - Importance – Factors – Selection of Site – Types - Retail Pricing - Objectives - Factors influencing Pricing – Setting the Retail Price – Pricing Strategies – Types of Pricing.

**UNIT IV** **12 hours**

Retail Sales Promotion – Promotional Objectives – Types of Retail Sales Promotion Programmes – Approaches to Promotional Budget – Promotional Advertising – New Trends in Sales Promotion.

**UNIT V** **12 hours**

Merchandise Management – Phases in developing a Merchandise Plan – Key areas in Merchandise management – Internet Retailing – Reasons for buying over Internet – International Retailing – Future of Retailing – Various strategies for entering Foreign Markets – Retailing Ethics.

**Note: #.....# Self - Study portion.**

**Text Books:**

1 Dr. Harjit Singh, Retail Management, First Edition, S.Chand & Company Ltd., 2009.

**Books for Reference:**

1. Dr. L. Natarajan, Retail Marketing, Second Edition, Margham Publications, 2015.
2. Chetan Bajaj & Nidhi Varma Srivastava, Retail Management, First Edition, Oxford University Press, 2010.
3. Sajal Gupta & Gurpreet Randhawa, Retail Management, Atlantic Publishers & Distributors Pvt. Ltd., 2008.

**PREPARED BY  
Dr. G. HADI MOHAMED**

**SEMESTER VI: MAJOR BASED ELECTIVE III  
STOCK MARKET PRACTICES**

**Course Code : 17UCO6M3B**

**Max. Marks : 100**

**Hours/ Week : 4**

**Internal Marks : 25**

**Credit : 4**

**External Marks : 75**

**OBJECTIVE:**

To help the students understand the types of stock exchanges and to know the methods of trading in stock exchanges and kinds of intermediaries in the capital market.

**UNIT I**

**12 hours**

Capital Market-Meaning & definition –Features - Need and Importance – **#Functions of capital market#** – SEBI – Objectives – Functions – Powers – Guidelines for Primary and Secondary Market.

**UNIT II**

**12 hours**

Primary Market – Meaning – Features – Functions – Methods – Instruments - Limitations of Primary Market. Stock Exchange – Meaning & Definition – Features - **#Origin and Growth#** – Role and Functions – Primary Vs Secondary markets.

**UNIT III**

**12 hours**

Listing - Meaning - Procedures – Merits and Limitations - Stock Brokers – Meaning – Kinds – **#Functions#**. Dematerialization (DEMAT) – Meaning – Dematerialized securities - Procedure – Advantages and Disadvantages.

**UNIT IV**

**12 hours**

Credit Rating – Meaning – Benefits – Basis – **#Credit Rating Companies in India#** – CRISIL – CARE – ICRA – Functions.

**UNIT V**

**12 hours**

OTCEI – Meaning - Features - National Stock Exchange (NSE) – Bombay Stock Exchange (BSE) - Objectives – Features – Advantages – Market segments – **#Security market indicators#** – **#Types of Indices#** – Sensex – NIFTY.

**Note: #.....# Self - Study portion.**

**Text book recommended:**

1. Financial Markets and Institutions – Gordon & Natarajan, Himalaya Publishing House, Mumbai

**Books for Reference:**

- 1.Capital Market – S.Gurusamy,
2. Investment Management &Portfolio Management–V.K.Bhalla, S.Chand&Co.
3. Stock Exchange Practices – Saroj Kumar&Priyakasingh- Thakur publisher, Chennai
4. Securities Laws & Market Operations – Dr.L.Natarajan, Margham Publications, Chennai, 2016.

**PREPARED BY  
Dr. S. BASHEER AHAMED**

**SEMESTER VI: EXTRA CREDIT COURSE II**  
**PRINCIPLES AND PRACTICE OF CO-OPERATION**

**Course Code : 17UCO6EC2**

**Max. Marks : 100**

**Credit : 4 \***

**Objective:** To enable the Students to understand the Principles and Practice of Co-operation in India.

**UNIT I**

Co-operation - Meaning – Definition – Features - Objectives - Principles of Co-operation - Benefits of Co-operation - Problems of Co-operation.

**UNIT II**

Co-operation and Other Systems - Co-operation and Capitalism –Co-operation and Socialism – Co-operation and Communism – Co-operation as an Equaliser – Co-operation and Joint Stock Company – Co-operation and Partnership – Co-operation and Trade Unions.

**UNIT III**

Forms of Co-operatives - Features, Objects and Importance of Co-operative Banking - Co-operative Farming – Co-operative Marketing– Housing Co-operatives – Industrial Co-operatives – Labour Co-operatives – Consumers’ Co-operatives.

**UNIT IV**

Rural Credit and Co-operation - Need for Rural Credit - Co-operative Credit Structure –Agricultural Credit Societies - Non-Agricultural Credit Societies –Multi-Purpose Societies - Co-operative Education and Training

**UNIT V**

Co-operative Legislation - Co-operative Credit Societies Act, 1904 – Main Features and Drawbacks – Co-operative Societies Act, 1912 – Important Provisions – Multi-State Co-operative Societies Act, 2002 – Reasons and Important Features.

**Note: #.....# Self - Study portion.**

**Text Book:**

V. Sharada, The Theory of Co-operation, Reprint, Himalaya Publishing House.

**Books for Reference:**

1. Dr. B.S. Mathur, Co-operation In India, Sahitya Bhawan Publishers & Distributors (P)Ltd, 2001
2. Bedi R.D., Theory, History and Practice of Co-operation, Rolla Book Depot, U.P.
3. Hajela T.N., Co-operative Principles and Problems, Konark Publications, Delhi, 2002

**PREPARED BY**  
**Mrs. A. MEHATHAB SHERIFF**