

# **DEPARTMENT OF COMMERCE**

**SHIFT-II**

## **U.G.SYLLABUS**

**EFFECTIVE FROM THE ACADEMIC YEAR 2008-09**

### **LOYOLA COLLEGE (AUTONOMOUS)**

College conferred with potential for Excellence by UGC

Re-accredited at A<sup>+</sup> by NAAC

**CHENNAI- 600 034**

RESTRUCTURED (PHASE – III) UG PROGRAMME -B.COM  
WITH EFFECT FROM 2008 -09

COMMERCE (SELF-SUPPORTING)

YEAR/ SEM	CATEGORY	COURSE CODE	COURSE TITLE	HOURS/ WEEK	CREDITS
I/I	MC	CO1500	FINANCIAL ACCOUNTING	6	6
I/I	MC	CO1501	BUSINESS ENVIRONMENT	3	3
I/II	MC	CO2500	BUSINESS MANAGEMENT	6	6
I/II	AR	ST2102	BUSINESS STATISTICS	6	4
II/III	CL	CO3022	COMPUTER APPLICATIONS IN ACCOUNTING	3	3
II/III	MC	CO3500	BUSINESS LAW -I	6	6
II/III	MC	CO3501	COMPANY LAW & SECRETARIAL PRACTICE	6	6
II/III	AR	EC3103	GENERAL ECONOMICS	6	4
II/IV	MC	CO4502	COMPANY ACCOUNTS	6	6
II/IV	MC	CO4501	BUSINESS LAW & VAT	6	6
III/V	MC	CO5500	INDIAN BANKING	6	6
III/V	MC	CO5501	COST ACCOUNTING	6	6
III/V	MC	CO5502	HUMAN RESOURCE MANAGEMENT	6	6
III/V	MC	CO5503	MARKETING MANAGEMENT	6	6
III/V	ES	CO5401	PERSONAL INVESTMENT	3	2
III/V	ES	CO5402	FINANCIAL SERVICES	3	2
III/V	ES	CO5400	INSURANCE	3	2
III/V	ES	CO5403	INTRODUCTION TO ENTREPRENEURSHIP	3	2
III/VI	MS	CO6600	CREATIVE ADVERTISING	4	4
III/VI	MS	CO6601	INTERNATIONAL MARKETING	4	4
III/VI	MS	CO6602	MARKETING RESEARCH	4	4
III/VI	MS	CO6603	RETAIL MARKETING	3	3
III/VI	MS	CO6604	FINANCIAL MANAGEMENT	4	4
III/VI	MS	CO6605	MANAGEMENT ACCOUNTING	4	4
III/VI	MS	CO6606	ADVANCED CORPORATE ACCOUNTING	4	4
III/VI	MS	CO6607	AUDITING	3	3
III/VI	SK	CO6650	EXPORT MANAGEMENT	15	15
III/VI	SK	CO6651	INCOME TAX - LAW & PRACTICE	15	15

## CO 1500 FINANCIAL ACCOUNTING

<b>Category</b>	<b>: MC</b>	<b>Hrs/Week</b>	<b>: 6</b>
<b>Year &amp; Semester</b>	<b>: I YEAR – I SEM.</b>	<b>Credits</b>	<b>: 6</b>
<b>Course Code</b>	<b>: CO 1500</b>		

### **Course Objectives:**

1. To familiarize students with methods of preparing Final Accounts of Sole Proprietorship concerns.
2. To understand the accounting procedure for different kinds of businesses Branch, Hire Purchase, Departments etc.

### **Unit 1: Final Accounts – Depreciation**

Advanced problems in final accounts of a sole trader -Depreciation Accounting Straight Line and Diminishing Balance methods including change in the method of depreciation.

### **Unit 2: Single Entry and Self-Balancing Ledgers**

Single entry meaning and salient features - Conversion method – Self-balancing ledgers.

### **Unit 3: Branch Accounts**

Branch Accounts - Dependent Branches - Stock and Debtors System - Departmental accounts with inter-department transfers at profit.

### **Unit 4: Hire Purchase and Royalty**

Hire Purchase Accounting – Treatment of Default and Repossession – H.P Trading Account – Installment Accounting – Royalty accounting (excluding Sub-lease).

### **Unit 5: Insurance Claims**

Insurance Claims – for loss of Stock & loss of Profit

### **Course Texts**

**Reddy & Murthy**, Financial Accounting,  
Margham Publications, Chennai, 2004.

### **Course References**

**R.L.Gupta & V.K.Gupta**, Financial Accounting,  
Sultan Chand Publications, New Delhi, 2004.

**Jain & Narang**, Financial Accounting,  
Kalyani Publishers, Patiala, 2003

**Tulsian**, Financial Accounting,  
Tata McGraw-Hill Publication, New Delhi, 2000

## CO 1501 BUSINESS ENVIRONMENT

**Category** : MC **Hrs/Week** : 3  
**Year & Semester** : I YEAR – I SEM. **Credits** : 3  
**Course Code** : CO 1501

### Course Objectives

1. To enable the students to have an overview of Business Environment – Political, social and Global.
2. To enable the students to appreciate the importance of environment and its impact on business and society.

### **Unit 1: Business Environment**

Definition and meaning of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21<sup>st</sup> century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis.

### **Unit 2: Economic Environment**

Economic Environment – Nature of the Economy – Structure of the Economy – Economic policies & planning the economic conditions.

### **Unit 3: Political Environment**

Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment

### **Unit 4: Social Environment**

Social Environment – Business and Society Ecology and Consumerism), Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

### **Unit 5: Global Environment**

Global Environment – globalisation – Meaning and Rationale for globalisation – the role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India

### Course Texts

**S.Sankaran**, Business Environment, Margham Publications, Chennai, 2002

**Dr. Francis Cherunilam**, Business Environment, Himalaya Publishing House, New Delhi, 2003.

### Course References

**K.Aswathappa**, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.

**Raj Agarwal**, Business Environment, Excel Books, New Delhi, 2002

## CO 2500 BUSINESS MANAGEMENT

**Category : MC**  
**Year & Semester : I YEAR – II SEM.**  
**Course Code : CO 2500**

**Hrs/Week : 6**  
**Credits : 6**

### Course Objectives

1. To enable the students to appreciate the contribution made by management thinkers towards the basic principles and functions of management.
2. To familiarize students with the principles, functions and techniques used to effectively manage business enterprises.
3. To provide opportunities to apply the general functions of management in day-to-day managerial practice.

### **Unit 1: Management**

Definition & Meaning of management – Functions of Management – Managerial skills – levels of management – roles of manager, Management as a Science or Art – approaches to management – contribution to management thinking by F.W.Taylor, Henry Fayol, Hawthorne experiment and Peter Drucker

### **Unit 2: Planning**

Planning – Nature – importance – Process of planning – types of planning – planning methods (Objectives- policies- Procedures – Strategies & Programmes) – Obstacles to effective planning. Decision making - Steps – Types – Decision Tree.

### **Unit 3: Organising**

Organization -Nature & Importance – Principles of Organizing Delegation & Decentralization – Departmentation – Span of Management. Organizational structure – line, line & staff and functional – organizational charts and manual – making organizing effective. – Staffing – recruitment – selection – training promotion and appraisal. The need for methods for management development

### **Unit 4: Directing**

Function of directing - Motivation – Theories of motivation (Need hierarchy theory- hygienic approach – expectancy theory) Motivation techniques. Communication – Function – Process – Barriers to effective communication. Leadership – Definition – Theories and approach to leadership- styles of leadership – Types.

### **Unit 5: Controlling**

Nature – Problems – effective coordination. Control – Nature – Basic control process – Importance – control techniques (traditional and non- traditional) Control devices – Use of Computers in managing information.

### Course Texts

**Dinkar Pagare**, Principles of management, Sultan Chand & Sons, New Delhi, 2003.  
**C.B.Gupta**, Business management, Sultan Chand & Sons, New Delhi, 2000.

## **Course References**

**Koontz, O'Donell, Weirich**, Essentials of management, Tata McGrawHill Publishing Company, New Delhi 5<sup>th</sup> Edition (1998)

**Sherlekar & Sherlekar**, Principles of business management, Himalaya Publishing House, New Delhi, 2000.

## **ST 2102 Business Statistics**

**Category : AR**

**Year & Semester : II YEAR - III SEM**

**Course Code : ST 2101**

**Hrs/Week : 6**

**Credits : 4**

## **Course Objectives:**

1. To introduce basic concepts of Statistics
2. To provide Statistical techniques for business data analysis

### **Unit I: Introduction to statistics**

Origin and development of statistics – Definition of statistics-Importance and Scope of Statistics – Limitations of statistics – Misuse of statistics.

**Presentation of Data-** Diagrammatic representation of data - Bar diagrams – Pie diagrams – histogram- Frequency Polygon and frequency curve – Pictogram and Cartogram.

### **Unit II: Measures of Central Tendency**

Simple averages – mean, median, mode – Geometric mean and Harmonic mean – Weighted Arithmetic mean.

**Measures of Dispersion-** Range – Quartile deviation – Mean deviation – Standard deviation –Coefficient of variation – Combined mean and standard deviation.

**Skewness-** Karl Pearson and Bowley's Coefficient of Skewness- Moments- Kurtosis.

### **Unit III: Curve fitting**

Fitting a straight line and second degree parabola.

**Correlation-** Scatter diagram – Limits of correlation coefficient – Spearman's Rank correlation coefficient- Simple problems.

**Regression-** Properties of Regression coefficients and regression lines.

### **Unit IV: Times Series**

Components of time series – additive and multiplicative models – Measurement of Trend- Graphical Method – Semi average method – Moving average method – least square method- Measurement of seasonal variation – Method of simple average method – Ratio trend method- Ratio to Moving average method- Method of link relatives.

## Unit V: Index Numbers

Construction of index numbers – Unweighted index numbers- Weighted index numbers- Laspeyr's method – Paasche's method – Dorbish and Bowley method – Marshall – Edge worth method- Fishers method – Kelly's method – quality index numbers– Chain index numbers –Base shifting – Splicing and deflating the index numbers – consumer Price index numbers.

## Unit V: Elements of Operation Research

Linear Programming – Solving of LPP by Graphic method – simplex method of Big M Method – Transportation problem – Assignment problem.

### BOOKS FOR STUDY AND REFERENCE

1. **Vittal,, P.R.**(1993), Business Statistics, Margham Publication, Chennai.
2. **Gupta, S.P.**(1980), Statistical methods – Sultan Chand and Sons Publishers, New Delhi.
3. **Yule and Kendall** (1993), Introduction to theory of Statistics. Universal Book Stall, New Delhi.
4. **Croxton and Cowden** (1956), Applied General Statistics, Sir Isaac Pitman and Sons. Ltd., London.
5. **Gupta, S.C. and Kapoor, V.K** (1980), Sultan Chand and Sons Publishers, New Delhi.
6. **Gupta, S.C. and Kapoor, V.K** (1976), Sultan Chand and Sons Publishers, New Delhi.
7. **Taha, H.A.** (1997), Operation Research, Macmillan publishing Co., New Delhi.
8. **Kanti Swarup, Gupta, P.K and Mohan** (1996), Sultan Chand and Sons (P) Ltd., New Delhi.

## CO 3022 COMPUTER APPLICATIONS IN ACCOUNTING

<b>Category</b>	<b>: CL</b>	<b>Hrs/Week</b>	<b>: 3</b>
<b>Year &amp; Semester</b>	<b>: II YEAR - III SEM.</b>	<b>Credits</b>	<b>: 3</b>
<b>Course Code</b>	<b>: CO 3020</b>		

### Course Objectives:

1. *To introduce the students to the use of computers in business*
2. *To acquire hands-on experience in the use of accounting package – Tally.*

### Unit 1: Fundamentals of Computers

Fundamentals of computers – Data and Information –System – Hardware and Software – CPU – Input, Out put and Storage devices – Types of Memory and OS - Windows 2000.

### Unit 2: Computer and its network

Data Communications and Networks – Analog and Digital Data Transmission – Network topology – Internet – Protocol – Hypermedia.

### **Unit 3: Tally 7.2 - An overview**

Tally 7.2 – introduction – General Configuration – Special Features – Shortcut Keys – Creation of Company – Ledger – Voucher – Types, Groups and Entry – Multi currencies – Budget & Control – Billwise details – Cost Centers – Reverse Journals – Debit/Credit notes – Interest Calculations – Backup and Restore – Credit Limits – BRS – Security Control.

### **Unit 4: Inventory Management in Tally**

Inventory Options in Tally – Integrate Accounts and Inventory – Invoicing – Stock Categories – Billwise details – Unit of Measures – Multi Godowns – Sales and Purchase orders processing – Discount – Inventory Journals – Stock –Group, Category and Items – Delivery Notes – actual and Billed quantity – Track Additional Cost – Sales Tax, Surcharge and VAT.

### **Unit 5: New features in Tally**

New Features in Tally – Tally Vault, Split Financial Year, Income and Expenses statement – Import and Export of Data – Memo, Optional, Post-dated and Reversing Journals, Scenario Management – E-Commerce with Tally – E-mail, Upload, Web-browser and print options – Reorder levels and Minimum quantity – Reports.

#### **Course Text:**

**Agarwal & Kumar**, Financial accounting on Computers using Tally, Dreamtech Press, New Delhi, 2002

#### **Course Reference:**

Nadhani Accounting with Tally, BPB Publishers, New Delhi, 2000

## **CO 3500 BUSINESS LAW I**

<b>Category</b>	<b>: MC</b>	<b>Hrs/Week</b>	<b>: 6</b>
<b>Year &amp; Semester</b>	<b>: II YEAR – III SEM.</b>	<b>Credits</b>	<b>: 6</b>
<b>Course Code</b>	<b>: CO 3500</b>		
<b>Course title</b>	<b>: BUSINESS LAW I</b>		

### **Course Objectives**

1. To make the students to learn the elements of general contract and special contracts.
2. To enable the students to understand and deal with various contracts in his day-to-day life, be it for his business or profession.

### **Unit 1: Contract**

Law of contract-Nature of contract-Offer and acceptance-Consideration-Capacity to contract-Free consent-Legality of object

### **Unit 2: Agreement**

Agreement not declared void-Legal formalities-Contingent contracts



### **Unit 3: Discharge of Contract**

Performance of contract-Discharge of contract

### **Unit 4: Quasi Contract**

Quasi contracts-Remedies for Breach of contracts

### **Unit 5: Indemnity & Agency**

Indemnity and Guarantee-Bailment and pledge- Contract of Agency

### **Course Texts**

**N.D.Kapoor**, Element of Mercantile Law, Sultan Chand Publishers, New Delhi, 2001.

**M.C.Sukla**, Mercantile Law, Sultan Chand Publishers, New Delhi, 2002.

### **Course References**

**Srinivasan**, Business Law, Margham Publishers, Chennai, 2004

**Kuchcal**, Mercantile Law, Vikas Publishing house, New Delhi, 2003

## **CO 3501 COMPANY LAW AND SECRETARIAL PRACTICE**

**Category : MC**

**Hrs/Week : 6**

**Year & Semester : II YEAR – III SEM.**

**Credits : 6**

**Course Code : CO 3501**

### **Course Objectives:**

1. To make the students understand the significant provisions of the Companies Act, by far, the most significant and all pervasive amongst the various corporate legislation.
2. To train them in secretarial aspects relating to drafting and other procedures of the Company law.

### **Unit 1: Company – An overview**

Company - Definition – Characteristics – Kinds of companies – Private and public – Privileges enjoyed by a private company – Holding and subsidiary company – Government company – Foreign company - NCLT.

### **Unit 2: Formation**

Formation of company – Preliminary contracts – Promotion – Memorandum of Association –Contents – Alteration of memorandum – Doctrine of ultra vires. Articles of Association – Content of articles – Alteration of articles – Doctrine of constructive notice and indoor management

### **Unit 3: Books of Accounts**

Statutory and other books - Period of preservation of records - Returns to be filed with the registrar - Secretarial duties regarding maintenance of statutory and other books

#### **Unit 4: Dividend**

Dividend - Statutory provisions - Dividend and interest distinguished - Payment of interest out of capital - Secretarial duties relating to payment of dividend.

#### **Unit 5: Drafting**

Practical aspects of drafting – general principles – Drafting of notice and resolutions – Drafting of minutes and Chairman Speech

#### **Course Texts**

**N.D. Kapoor**, Company Law and Secretarial Practice, Bookwell Publishers, New Delhi, 1984

**Srinivasan**, Company Law & Secretarial practice, Margham Publishers, Chennai, 2005

#### **Course References**

**Ramiah**, Company Law, Wadha & Co., New Delhi (13<sup>th</sup> Edition, 2000

**Atwar Singh**, Company Law, Bookwell Publishers, New Delhi, 1989

### **EC 3103 GENERAL ECONOMICS**

**Category : AR**  
**Year & Semester : II YEAR – II SEM.**  
**Course Code : EC 3103**

**Hrs/Week : 6**  
**Credits : 4**

#### **Course Objectives:**

1. To have a grasp of the elements of economics
2. To prepare students to face competitive examinations in economics.

#### **Unit I: Microeconomics**

Nature and scope of economics- Concepts of demand and supply, elasticity concepts- Agents of production; concepts of costs and revenue- Competitive market structure and determination of prices- Pricing under monopoly

#### **Unit II: Macroeconomics**

National income concepts- Determination of national income and employment Determinants of consumption, saving and investment

#### **Unit III: Money and Banking**

Concepts of money- Commercial banks and credit creation- Central bank and credit control

#### **Unit IV: Money supply and price level**

Measures of money supply; Velocity of money- Determination of the price level Inflation and Deflation – causes and remedies

## Unit V: Public Finance

Budgets – Types of budget deficit- Direct and indirect taxes -Development and non-development expenditure

### BOOK FOR STUDY:

1. **Jhingan, 2004,m.I.**,Money Banking International Trade and Public Finance,Ed.8,Veranda Publishers , New Delhi .
2. **Datt, Ruddar and KPM Sundaram**, 2005, Indian Economy ,Scan and Company Private Ltd., New Delhi .

### BOOKS FOR REFERENCE:

1. **Lipsey,Richard,g.**,1998 Introduction to Positive Economics, English Language Society abd Weidenfeld and Nicolson ,London.
2. **Samuelson, Paul Antony and William D. Nordhaus**, 1998, Economics, Ed.6, New Delhi: Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. **Stonier, Alfred W and Douglas C. Hague**, 2000, A Textbook of Economic Theory, Longman, London.

### WEBSITIES FOR REFERENCE:

[www.rbi.org.in](http://www.rbi.org.in)

[www.cpolicy.rbi.org.in](http://www.cpolicy.rbi.org.in)

[www.indiastat.com](http://www.indiastat.com)

[www.brnkreport.rbi.org.on](http://www.brnkreport.rbi.org.on)

[www.bulletin.rbi.org.in](http://www.bulletin.rbi.org.in)

<http://mospi.nic.in>

## CO 4501 BUSINESS LAW and VAT

**Category : MC**

**Year & Semester : II YEAR – IV SEM.**

**Course Code : CO 4501**

**Hrs/Week : 6**

**Credits : 6**

### Course Objectives:

1. To enable the students to understand and acquire knowledge of enactments relating to sales, insurance, consumer rights, etc.
2. To make the students to look ahead with confidence as to the future in the world of business and profession by understanding the various legislations.

### **UNIT – I: Sale of Goods**

Sale of goods – Formation of contract – Conditions and Warranties – Transfer of property – Performance of the contract – Rights of an unpaid seller – Auction sales.

### **UNIT – II: Insurance**

Contract of Insurance – General principles of Insurance – Kinds of policies under Life, Fire and Marine insurance.

### **UNIT - III: Carriage of Goods**

Carriage of goods – Classification of carriers – Private and Common carrier – Rights and duties – Liabilities of Railways as common carrier.

#### **UNIT - IV: Consumer Protection Act**

Consumer protection – Objects – Unfair trade practice – Consumer Protection Council – Consumer Disputes Redressal Agencies – Procedure on admission of complaint relating to goods and services – Appeal.

#### **UNIT - V: VAT**

Value Added Tax (VAT) – Introduction – Meaning – Objectives – Levy of VAT – Tax credit system in VAT – Method of set off of Tax credit.

#### **Course Texts**

**N.D.Kapoor**, Element of Mercantile Law, Sultan Chand & Sons, New Delhi, 2000.

#### **Course References**

**M.C.Sukla**, Mercantile Law, Sultan Chand Publishers, New Delhi, 2002.

**A.Ramayya**, Bare Act - Sale of Goods Act

Bare Act - Consumer Protection Act, 1986

### **CO 4502 COMPANY ACCOUNTS**

**Category : MC**

**Hrs/Week : 6**

**Year & Semester : II YEAR – IV SEM.**

**Credits : 6**

**Course Code : CO 4502**

#### **Course Objectives:**

1. To familiarize students with the accounting treatment adopted for raising funds and redeeming them.
2. To enable students to prepare final accounts of Joint Stock Companies
3. To understand the procedure for valuing goodwill and shares of a company.

#### **Unit 1: Shares**

Issue of Shares – Forfeiture & Reissue – redemption of Preference Shares – Accounting for Bonus Shares – Underwriting of Shares & Debentures – Pure & Firm Underwriting – Complete & Partial Underwriting.

#### **Unit 2: Debentures**

Issue of Debentures – Redemption of Debentures -Cum-interest & ex-interest – Purchase of own debentures as investment and their cancellation – Redemption of Debentures through Sinking Fund & by conversion

#### **Unit 3: Managerial Remuneration**

Calculation of Managerial remuneration – Final Accounts of Joint Stock Companies – Preparation of Cash Flow Statement (AS-3)

#### **Unit 4: Alteration of Share Capital**

Acquisition of business (new set of books only) – Vendor Suspense Account – Profit Prior to incorporation – Alteration of Share Capital of Company – Internal Reconstruction

## **Unit 5: Liquidation and Goodwill**

Liquidation of Companies – Liquidators final statement of Account – Valuation of Shares & Goodwill

### **Course Texts**

**T. Joseph**, Corporate Accounting-Vol.1, Tata McGraw Hill, 2009

### **Course References**

**R.L.Gupta & Radhasamy**, Corporate Accounting, Sultan Chand Publications, New Delhi, 2008

**M.C.Sukla & T.S. Grewal**, Corporate Accounting, Chand & Co., Publications, New Delhi, 2008

**Reddy & Murthy**, Corporate Accounting, Margham Publications, Chennai, 2008

**R.S.N.Pillai, Bhagawathi, S. Uma**, Fundamentals of Advanced Accounting, Vol.-II, S.Chand, New Delhi-2007

## **CO 5500 INDIAN BANKING**

**Category : MC**  
**Year & Semester : III YEAR – V SEM.**  
**Course Code : CO 5500**

**Hrs/Week : 6**  
**Credits : 6**

### **Course Objectives:**

1. To expose the students to various concepts in Indian Banking system.
2. To make the students understand the provisions of the Banking Regulations Act, 1949.

### **Unit I: Banking – An overview**

Nature and functions of commercial banks – credit creation – trends in commercial banking in India – nationalisation of banks – scheduled and non-scheduled banks - deposit mobilization – branch expansion – priority sector financing – village adoption scheme – development oriented banking – ancillary functions – branch banking – unit banking – deposit banking – investment banking – correspondent banking

### **Unit II: Banker, Customer & Cheque**

Relationship between banker and customer – honoring of cheques – secrecy of customers' account – general lien – right to set off.

Legal characteristics of a Cheque – endorsement and crossing of cheques – collection and payment of cheques

### **Unit III: Loans & Advances**

Secured and unsecured loans and advances – principles of lending – kinds of lending

#### **Unit IV: Other functions**

Electronic banking – ATM – credit cards – debit cards – telephonic banking – door to door banking – merchant banking – nature and scope – project appraisal – credit syndication – SEBI guidelines – venture capital – underwriting

#### **Unit V: RBI**

Reserve Bank of India – functions – regulatory powers – organizational set up – credit control measures – Qualitative and Quantitative control.

#### **Course Texts**

**Varshney and Sundaram**, Banking and financial system of India, Sultan Chand Publishers, 2000

**Sekar**, Banking theory & practice, Vikas Publishing House, 1999

#### **Course References**

**Vasant Desai**, Indian banking, Bookwell Publishers, New Delhi, 1997

**Mathur**, Indian Banking, Performance, Problems and Challenges, Bookwell Publishers, New Delhi, 2000

### **CO 5501 COST ACCOUNTING**

**Category : MC**

**Year & Semester : III YEAR – V SEM.**

**Course Code : CO 5501**

**Hrs/Week : 6**

**Credits : 6**

#### **Course Objectives:**

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

#### **Unit 1: Introduction to Costing**

Cost accounting & its objectives - Financial Accounting Vs Cost Accounting – Steps in installing a Cost Accounting system – Classification of Costs – Cost Unit – Cost Centre – Elements of Cost – Preparation of Cost Sheet & Quotation for tender – Reconciliation of Cost & Financial Accounts

#### **Unit 2: Material Costing**

Material Control – Purchasing – Centralised Vs Decentralised - Store Keeping – Levels of Stock – EOQ & ABC Analysis – Issue Pricing Methods – FIFO, LIFO & Weighted Average – Treatment of Scrap, Spoilage, Wastage & Defectives.

#### **Unit 3: Labour Costing**

Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme

#### **Unit 4: Overheads**

Treatment of Overheads – Steps in Overhead Accounting (Allocation, Apportionment & Absorptions) – Calculation of Machine hour rate –Activity based Costing

#### **Unit 5: Methods of Costing**

Job batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress – Accounting for Joint & By-products

#### **Course Texts**

**Reddy & Murthy**, Cost Accounting, Margham Publications, Chennai, 2004

#### **Course References**

**S.N.Maheswari**, Cost Accounting, Sultan Chand Publications, New Delhi, 2002

**Jain & Narang**, Cost Accounting, Kalyani Publications, New Delhi, 2002

## **CO 5502 HUMAN RESOURCES MANAGEMENT**

<b>Category</b>	<b>: MC</b>	<b>Hrs/Week</b>	<b>: 6</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – V SEM.</b>	<b>Credits</b>	<b>: 6</b>
<b>Course Code</b>	<b>: CO 5502</b>		

#### **Course Objectives:**

1. To understand the nature of human resources and its significance to the organization
2. To familiarise students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.
3. To bring to the attention of the students the latest trends in managing human resources in an organization.

#### **Unit I: Human Resource Management**

Definition – Objectives – Functions - evolution and growth of HRM– qualities of a good HR manager – changing roles of a HR Manager-- problems and challenges of a HR manager.

#### **Unit II: Planning the Human resources**

Definitions of human resource planning – objectives – steps in human resources planning – dealing with surplus and deficient man power - job analysis – job description – job specification.

#### **Unit III: Recruitment & Selection**

Recruitment and selection – objectives of recruitment – sources – internal and external recruitment – application blank – testing – interviews.

#### **Unit IV: Training & Development**

Training and development – principles of training – assessment of training needs – on the job training methods – off the job training methods – evaluation of effectiveness of training programmes.

#### **Unit V: Performance Appraisal**

Performance appraisal– process – methods of performance appraisal – appraisal counseling – Motivation process – theories of motivation – managing grievances and discipline.

#### **COURSE TEXT**

Tripathi - Personnel Management, Sultan Chand & Sons,  
New Delhi, 2000

L M Prasad, Human Resource Management, Sultan Chand & Sons,  
New Delhi, 2005

#### **COURSE REFERENCES:**

Aswathappa, Human Resource Management, Tata Mc Graw Hill Publishing  
Company, New Delhi, 1999

Davis and Werther, Human Resource Management, Tata Mc Graw Hill Publishing  
Company, New Delhi, 2000

### **CO 5503 MARKETING MANAGEMENT**

**Category : MC**

**Hrs/Week : 6**

**Year & Semester : III YEAR – V SEM.**

**Credits : 6**

**Course Code : CO 5503**

#### **Course Objectives:**

1. To enable the students to understand the elements of the complex world of marketing
2. To make him to appreciate the need for marketing science in the modern business world

#### **Unit 1: Marketing and the Marketing Process**

Definition of marketing and marketing management – marketing process – marketing management orientation – consumer driven marketing strategies – marketing plan – marketing mix – relationship building – capturing value from customers.



### **Unit 2: Consumer / Business Market Segmentation**

Marketing environment – management marketing information, consumer markets and consumer buyer behavior – business markets and business buyer behavior – market segmentation – target marketing – positioning for competitive advantage.

### **Unit 3: Developing the marketing mix: Product and Pricing strategies**

Product, services or branding strategies – new product development – product mix product life cycle strategy. Pricing – factors to consider for pricing – internal and external – general pricing approaches – strategies.

### **Unit 4: Developing the marketing mix: Marketing channels and communication strategies**

Marketing channels and its nature – their function and types – channel design management – channel behavior, organization and conflict. Marketing communication mix – integrated marketing communications – communication process – steps in developing effective communications – setting the overall promotion budget – setting the overall promotion budget – setting the total promotion budget and mix – socially responsible marketing communications.

### **Unit 5: Contemporary Issues**

Competitive analysis and strategies – balancing customer and competitor orientations – global market environment – social responsibility and marketing ethics – citizen and public actions to regulate marketing – socially responsible marketing.

### **Course Texts**

**Philip Kotler & Gary Armstrong**, PRINCIPLES OF MARKETING, Publication: PHI, 12<sup>th</sup> Edition, 2008

**Dr. R L Varshney & Dr. S L Gupta**, MARKETING MANAGEMENT - An Indian Perspective, 2002

### **Course References**

**William J Stanton, Michael J Etzel, Bruce J Walker**,  
FUNDAMENTALS OF MARKETING, Publisher: Mc GrawHill, 1994

**Philip Kotler & Gary Armstrong**, MARKETING MANAGEMENT Publication: PHI, 2003

## **CO 5401 PERSONAL INVESTMENT**

<b>Category</b>	<b>: ES</b>	<b>Hrs/Week</b>	<b>: 3</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – V SEM.</b>	<b>Credits</b>	<b>: 2</b>
<b>Course Code</b>	<b>: CO 5401</b>		

### **Course Objectives**

1. To appreciate the importance of time value of money in the context of investment decisions.
2. To analyse the various investment options available in terms of risk and return.
3. To identify avenues for the investment of Personal funds.

**Unit 1: Investment**

Investment objectives – Investment Vs Speculation – Factors affecting selection of investment – Time value of money – Future value of one time investment and annuity – Present value of a one time receipt and Annuity

**Unit 2: Security Valuation**

Security valuation – Risk- types - Bond return and valuation – Yield to Maturity – Bond value theorem

**Unit 3: Equity Valuation**

Equity valuation-Capital Asset Pricing Method (CAPM) - Systematic and Non-systematic risk

**Unit 4: Investment Alternatives**

Investment alternatives – Real Estate, Gold, Shares – Bonds - Govt. Securities – Insurance Policies - Mutual Funds \_ Post Office Saving Schemes – Public Provident Fund

**Unit 5: Problems in Investment**

Working out various problems in Investment

**Course Texts**

**Punithavathy Pandian**, Security Analysis & Portfolio Management, Vikas Publishers, New Delhi, 2003

**Yasasury**, Personal and Tax Planning, Vision Books, New Delhi, 1992

**Course References**

**A.N. Shanbag**, In the Wonderland of Investment, Popular Parkashan, Bombay, 2002

**V.N.S.Raman**, Investment Principles and Techniques

**CO 5402 FINANCIAL SERVICES**

<b>Category</b>	<b>: ES</b>	<b>Hrs/Week</b>	<b>: 3</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – V SEM.</b>	<b>Credits</b>	<b>: 2</b>
<b>Course Code</b>	<b>: CO 5402</b>		

**Course Objectives**

1. To highlight the meaning and significance of the financial services available in the country;

2. To understand the role of financial services in the development of the capital market and the economy of the country.

### **Unit I: Merchant Banking**

Origin and Development of Merchant Banking in India – Scope and importance of Merchant Banking services including Venture Capital

### **Unit II: Lease Financing**

Meaning and concept of Leasing – Types of Lease, Documentation and Legal aspects – fixation of Lease Rentals and Lease Evaluation

### **Unit III: Securitisation**

Meaning and procedure – Securitisation in India – Demating of Share.

### **Unit IV : Factoring and Forfaiting**

Meaning , Types and importance – Procedural aspects in Factoring and Forfaiting – Difference between Factoring and forfaiting - Financial aspects of Factoring

### **Unit V : Problems in Leasing & Factoring**

Working out various problems in leasing evaluation & factoring

### **Course Texts**

**B. Santhanam**, Financial Services, Margham Publication, Chennai,2003.

**D.Joseph Anbarasu, V.K.Boominathan, P.Manoharan, G.Gnanaraj**, Financial Services, Sultan Chand & Sons, New Delhi, 2004.

### **Course References**

**M.Y. Khan**, Financial Services, Tata McGraw – Hill, New Delhi, 2000

**Machendra Raja** - Financial Services, S.Chand Publishers, New Delhi, 1998.

## **CO5400 INSURANCE**

<b>Category</b>	<b>: ES</b>	<b>Hrs/Week</b>	<b>: 3</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – V SEM.</b>	<b>Credits</b>	<b>: 2</b>
<b>Course Code</b>	<b>: CO 5400</b>		

### **Course Objectives:**

1. To understand the nature of insurance and the principles that governs general insurance.
2. To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies
3. To understand the importance of burglary insurance and personal accident insurance.

### **Unit I: Insurance**

Meaning, functions, nature and principles of insurance, importance of insurance to individuals and business.

**Unit II: Life Insurance**

Life Insurance – features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts.

**Unit III: Marine Insurance**

Contract of marine insurance – elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy – marine losses.

**Unit IV: Fire Insurance**

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

**Unit V: Miscellaneous Insurance**

Miscellaneous Insurance – motor insurance – burglary – personal accident insurance.

**Course Texts**

**M. N. Mishra**, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000

**Course References**

**M.N.Mishra**, Modern concepts of Insurance, S.Chand&Co., 2000

**P.S . Palandi**, Insurance in India, Response Books – Sagar Publications, 2000

**CO5403 INTRODUCTION TO ENTREPRENEURSHIP**

<b>Category</b>	<b>: ES</b>	<b>Hrs/Week</b>	<b>: 3</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – V SEM.</b>	<b>Credits</b>	<b>: 2</b>
<b>Course Code</b>	<b>: CO 5403</b>		

**Course Objectives:**

1. To familiarize students with the requisites needed for being a successful entrepreneur.
2. To identify the stages involved in the setting up of a small business unit and to motivate the students to start self-employment.

**Unit I: Entrepreneur**

Definition – Functions and kinds of entrepreneurs – intrapreneur – Entrepreneurship and Economic Development.

**Unit II: Entrepreneurial Growth**

Factors affecting entrepreneurial growth – economic, non-economic & governmental.

**Unit III: Entrepreneurial Competencies**

Entrepreneurial Competencies – meaning traits, major competencies, developing competencies.

#### **Unit IV: Project Management**

Project Identification – Project Selection – Financing of projects

#### **Unit V: Project Report**

Project report - content and significance – Planning Commission’s guidelines for formulating project reports – Methods of project appraisals.

#### **Course Texts**

**S.S.Khanka**, Entrepreneurial Development, S. Chand & Co, New Delhi, 1997

**CHARANTIMATH**, Entrepreneurship development & Small business enterprise, Pearson Edn., New Delhi,

#### **Course References**

**Jayashree Suresh**, Entrepreneurial Development, Margham Publications, New Delhi, 1999

**C.B. Gupta & N. P. Srinivasan**, Entrepreneurial Development, Sultan Chand & Sons, 1998

### **CO6600 CREATIVE ADVERTISING**

**Category : MS**

**Hrs/Week : 4**

**Year & Semester : III YEAR – VI SEM.**

**Credits : 4**

**Course Code : CO 6600**

#### **Course Objectives:**

1. To highlight the importance of advertising as a business strategy.
2. To explain how creativity can be incorporated in an advertisement.
3. To understand the communication process that takes place while advertising and to analyse it from the view point of a customer.

#### **Unit I: Creative Advertising**

Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising.

#### **Unit II: Consumer Behaviour**

Consumer Behaviour – consumer decision making process – consumer perception process

#### **Unit III: Creative Advertising**

Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

#### **Unit IV: Designing**

Designing Print Ad – choosing format – designing page – choosing type faces – working with visuals – lay-out ready for print.

#### **Course Text:**

**Chunawalla & K.C.Sethia**, Foundation of Advertising Theory & Practice, Himalaya Publishing House, New Delhi, 2000

#### **Course References:**

**William H. Bolew**, Advertising, John Wiley & Sons, New York, 1995

**Courtland Bovee John Thill & George Dovel**, Advertising Excellence, Tata Mc Graw Hill Publications, New Delhi, 1995.

### **CO6601 INTERNATIONAL MARKETING**

<b>Category</b>	<b>: MS</b>	<b>Hrs/Week</b>	<b>: 4</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – VI SEM.</b>	<b>Credits</b>	<b>: 4</b>
<b>Course Code</b>	<b>: CO 6601</b>		

#### **Course Objectives**

1. To offer the students an understanding of international marketing and its environment.
2. To teach the students the overseas market research, sources of marketing information and the guidelines on how to identify foreign markets.
3. To guide the students for product planning adaptation for exports.

#### **Unit 1**

Introduction - trend towards globalization - classification of Foreign markets - motivation - scope - tariff and non-tariff barriers - stages of international marketing - international and multi-international marketing - economic, technological, political and social factors affecting international marketing

#### **Unit 2**

Selection of foreign markets - parameters for market choice decision - modes of entry into global markets - Exporting - licensing - franchising - joint ventures - subsidiaries

#### **Unit 3**

Selection of products - product policy - product standardization - adaptation - international product life policy - international product strategies - promotion of international products

#### **Unit 4**

Pricing - International pricing terms - export pricing

## **Unit 5**

Channels of distribution in selected foreign countries - factors affecting channel decision - foreign agents - identification - motivation - control of foreign agents

### **Course Text :**

**Varshney and Bhattacharya**, INTERNATIONAL MARKETING, Bookwell Publishers, New Delhi, 1999

**Warren Keegan**, INTERNATIONAL MARKETING

### **Course References:**

**Philya Cateora and John Graham**, INTERNATIONAL MARKETING, Tata Mc Graw Hill, 1999.

**Susan Douglas & Samuel Craig**, GLOBAL MARKETING STRATEGY **Kripalani**, INTERNATIONAL MARKETING

## **CO6602    MARKETING RESEARCH**

<b>Category</b>	<b>: MS</b>	<b>Hrs/Week</b>	<b>: 4</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – VI SEM.</b>	<b>Credits</b>	<b>: 4</b>
<b>Course Code</b>	<b>: CO 6602</b>		

### **Course Objectives**

1. To introduce the students to marketing research as an important tool of marketing management.
2. To familiarize the students so as to understand and apply the techniques for researching markets and to offer basic research orientation.

### **Unit I: Marketing Research**

Introduction – Meaning of Marketing research – Kinds of Marketing research – interaction between management and marketing research – responsibilities involved – marketing information system.

### **Unit II: Marketing research process**

The seven steps in designing a research project – inter-relating the steps – research objectives and information needs and developing – marketing research plan

### **Unit III: Types of research**

Exploratory – Descriptive – Basic Experimentation

### **Unit IV: Data Collection**

Kinds of data – search for secondary data – basic methods of primary data collection – observation – interviewing and questionnaire

### **Unit V: Report**

Research presentation and research process evaluation

**Course Texts:**

**Harper W.Boyd, Ralph Westfall, Stanley F Stasch**, Marketing research – text and cases, Richard D Irwin Int. Publishers, New York, 2004

**Ravilochanan**, Marketing Research, Margham Publishers, Chennai, 2006

**Course References:**

**Naresh K Malhotra**, Marketing research – An applied orientation, Pearson Education Publishers, 2000

**Luck**, Marketing Research, Bookwell Publishers, New Delhi 1989

**Mazumdar**, Marketing Research – Text & Applications, Willey Eastern Publishers, New York, 1992

**CO6603 RETAIL MARKETING**

**Category : MS**

**Hrs/Week : 3**

**Year & Semester : III YEAR – VI SEM.**

**Credits : 3**

**Course Code : CO 6603**

**Course Objectives**

1. To expose the students to various trends of retail business.
2. To provide a basic understanding to broad set of specialized activities and techniques in managing retail business.
3. To appreciate the role of retailing and motivate the students to take up retailing business as a career.

**Unit I: Retailing**

Introduction to retailing – retailing and economic significance – types of retailers - Trends, characteristics, food, general merchandise, non-store retailing – service retailing.

**Unit II: Retailing Channel**

Multi channel retailing – retail channels for interacting with customers, Electronics and others – Multi Channel retailing shopping experience – retail market strategy

**Unit III: Location**

Retail location and sight selection

**Unit IV: Pricing**

Pricing strategies and approaches – store lay out – design – visual merchandising

**Unit V: Customer Service**

Customer service and its practices in India

**Course Texts:**

**Michael Levy and Barton A Weitz**, Retailing Management, Tata Mc Graw Hill, New Delhi, 2001



### **Course References:**

**Gilbert Pearson**, Retail Marketing, Education Asia, 2001

**Vedamani, Gibson**, Retail Marketing, Jaici Publishing House, New Delhi, 2000

**Berman & Evans**, Retail Management, PHI, New Delhi, 2001

## **CO6604 FINANCIAL MANAGEMENT**

**Category : MS**

**Hrs/Week : 4**

**Year & Semester : III YEAR – VI SEM.**

**Credits : 4**

**Course Code : CO 6604**

### **Course Objectives**

1. To appreciate the role of the finance in an organization
2. To identify sources from where funds can be raised keeping in mind the cost and risk involved.
3. To familiarize the students the techniques to be employed for investing the funds.

#### **Unit 1: Finance Functions**

Finance function and its importance in business – Role of the finance Manager – Goals of Financial Management – Time Value of Money

#### **Unit 2: Capital Structure**

Capital structure decision – EBIT – EBT analysis – Factors affecting Capital Structure – Leverage – Operational – Financial – Composite leverage

#### **Unit 3: Cost of Capital**

Cost of Capital – significance – Cost of Debt, Preference shares and Equity – Weighted average cost of capital

#### **Unit 4: Capital Budgeting**

Capital budgeting – significance – Techniques of Capital Budgeting – Pay back period – Return on investment, Net Present Value (NPV), Profitability index and Internal rate of return (IRR)

#### **Unit 5: Working Capital**

Working Capital Management – Factors affecting Working Capital - Calculation of Working Capital requirement

### **Course Texts**

**Dr.S.N.Maheshwari**, Financial Management, Sultan Chand & Sons, New Delhi, 2004

### **Course References**

**Khan & Jain**, Management Accounting & Financial Management, Tata Mc Graw Hill Publishers, New Delhi, 2004

**I.M.PANDEY**, Financial Management, Tata Mc Graw Hill, New Delhi, 2004

**Ravi M. Kishore**, Financial Management, Taxman Publication, New Delhi, 2004

## **CO6605 MANAGEMENT ACCOUNTING**

**Category : MS**

**Hrs/Week : 4**

**Year & Semester : III YEAR – VI SEM.**

**Credits : 4**

**Course Code : CO 6605**

### **Course Objectives**

1. To understand and analyse financial statement to help in managerial decision making
2. To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the managements to take meaningful and correct decisions.
3. To learn the various tools and techniques in cost control like variance analysis and budgetary control.

#### **Unit 1 : Management Accounting**

Management Accounting – definition, function, scope, Management Accounting Vs. Financial Accounting

#### **Unit 2: Budgetary Control**

Budgetary Control- Production Budget – Purchase Budget – Cash Budget – Fixed & Flexible Budget - Zero Based Budgets – Master Budget

#### **Unit 3: Ratio Analysis**

Ratios - Advantages, limitations – Profitability, liquidity, turnover ratios

#### **Unit 4 : Fund Flow**

Funds Flow Statement

#### **Unit 5 : Marginal Costing and Variance analysis**

Application of Marginal Costing techniques in managerial decision making.

Variance Analysis – Material, Labour, Overhead variance

### **Course Texts**

**Reddy & Murthy**, Management Accounting, Margham Publications, Chennai, 2005

### **Course References**

**Dr.S.N.Maheswari**, Management Accounting, Sultan Chand & Sons, New Delhi, 2002

Jain & Narang, Management Accounting, Kalyani Publishers, Patiala, 2004

## **CO6606    ADVANCED CORPORATE ACCOUNTING**

**Category**               : **MS**  
**Year & Semester** : **III YEAR – VI SEM.**  
**Course Code**         : **CO 6606**

**Hrs/Week** : **4**  
**Credits**     : **4**

### **Course Objectives**

1. To prepare financial statements of special types of businesses viz. Banks, Insurance, Holding Companies and Electricity Companies
2. To familiarize the accounting treatment of special transactions of the above businesses
3. To understand the accounting procedures for amalgamation of companies in the nature of merger or purchase.

### **Unit 1 : Insurance Company accounts**

Accounts of insurance companies – final accounts of life assurance companies – ascertainment of profits – valuation balance sheet – final accounts of general insurance companies

### **Unit 2 : Banking Company Accounts**

Accounts of banking Companies – rebate on bills discounted – Non-performing assets and their treatment – Provision for doubtful debts – final accounts of banking companies

### **Unit 3 : Holding Companies**

Accounts of Holding Companies – consolidation of balance sheet only

### **Unit 4 : Electricity companies**

Double accounts system – Accounts of Electricity Companies – treatment of replacement of assets – disposal of surplus

### **Unit 5 : Amalgamation of companies**

Amalgamation of companies – merger and purchase method with inter company investments

### **Course Texts**

**Reddy & Murthy**, Corporate Accounting, Margham Publications, Chennai, 2005

### **Course References**

**Shukla & Grewal**, Corporate Accounting, Chand & Co., Publishers, New Delhi, 1999

**R.L.Gupta & Radhasamy**, Corporate Accounting, Sultan Chand & Sons, New Delhi, 2001

## CO6607 AUDITING

**Category : MS**  
**Year & Semester : III YEAR – VI SEM.**  
**Course Code : CO 6607**

**Hrs/Week : 3**  
**Credits : 3**

### Course Objectives

1. To appreciate the role of auditing in business.
2. To understand the steps involved in the audit of accounts
3. To familiarize with provisions of the companies act relating to the appointment, conduct and liabilities of an auditor

### **Unit 1: Auditing**

Auditing – meaning – objective – kinds

### **Unit 2: Internal Control**

Internal Control – internal check – internal audit – audit note book – audit working paper – audit programme

### **Unit 3: Vouching**

Vouching – verification and valuation of Assets and Liabilities

### **Unit 4: Company Auditor**

Company Auditor – appointment – qualification – disqualification – removal of auditor – audit report – duties, powers and liabilities of auditors

### Course Texts

**Dinakar Pagare**, Principles & Practice of Auditing, Sultan Chand & Sons, New Delhi, 2004

**B.N.Tandon**, Practical Auditing, S.Chand Publishers, New Delhi, 2005

### Course References

**Spicer & Pegler**, Auditing, Mc Millan Publication, New Delhi, 2000

## CO6650 EXPORT MANAGEMENT

**Category : SK**  
**Year & Semester : III YEAR – VI SEM.**  
**Course Code : CO 6650**

**Hrs/Week : 15**  
**Credits : 15**

### Course Objectives

1. To learn about the scope and activities of export management, to be aware of the methods of methods of entering foreign markets and be familiar with the export procedures and documentation in India.
2. To highlight the important features of the EXIM Policy 2005-2007 and to analyse its impact on exports.

3. To present an overview of the infrastructural facilities available to exporters in India.

### **Unit 1: Foreign Trade**

Importance – trends of India’s foreign trade – theories of foreign trade – scope and stages of export marketing – barriers of exporting – identification of foreign markets - selection of export products – export strategies

### **Unit 2: Entering Foreign Markets**

Methods of entering foreign markets – direct and indirect exporting – licensing – joint ventures – foreign subsidiaries – export procedures – excise and custom formalities – shipping - documentation

### **Unit 3: EXIM Policy**

EXIM policy 2002-2007 – Restrictive List – Negative List – Registration of exporters – Duty entitlement pass book scheme – Duty exemption entitlement certificate – export promotion Capital Goods scheme – Software technology parts – Export House – Trading House – Star Trading Houses – Advance Licenses.

### **Unit 4: Export Financing**

Export Pricing – INCOTERMS – Export Incentives – Export Finance – EXIM Bank – Export Credit Guarantee Corporation of India

### **Unit 5: Export Institutions**

Ministry of Commerce – Director General of Foreign Trade – Indian Trade Promotion Organisation – Commodity Boards – Export Promotion Councils – Special Economic Zones – Export Processing Zones – Export Oriented Units – Federation of Indian Export organisation.

### **Course Text**

**P.R.KURANA, EXPORT MANAGEMENT**, Gолgotia Publishing Company, New Delhi, 2001

### **Course References**

**Foreign Trade Policy 2009-2014**: Govt. of India Publications

## **CO 6651 INCOME TAX LAW & PRACTICE**

<b>Category</b>	<b>: SK</b>	<b>Hrs/Week</b>	<b>: 15</b>
<b>Year &amp; Semester</b>	<b>: III YEAR – VI SEM.</b>	<b>Credits</b>	<b>: 15</b>
<b>Course Code</b>	<b>: CO 6651</b>		

### **Course Objectives:**

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

**Unit 1: Income Tax – An overview**

Basic of charge – Residential Status and tax incidence – exempted incomes – capital and revenue

**Unit 2: Heads of Income**

Computation of income under salary, house property, business and profession, Capital gains and other sources.

**Unit 3: Computation of Total income**

Clubbing of incomes - deemed incomes - set-off and carry forward of losses – computation of total income – deductions from Gross Total incomes – Rebates and Relief

**Unit 4: Tax Authorities**

Income Tax authorities – powers and duties – procedure for assessment – appeals and revisions

**Unit 5: Tax Administration**

Collection of tax at source – advance payment of tax – recovery and refund of tax – penalties, offences and prosecution

**Course Texts**

**T.S.Reddy & Y.Hari Prasad Reddy**, INCOME TAX THEORY, LAW AND PRACTICE, Margham Publications, Chennai, 2005

**Course References**

**Dr. Vinod K Singhania**, STUDENTS' GUIDE TO INCOME TAX, TAXMAN PUBLICATION, 2005

**R. BUPATHY**, A study on Income Tax & CST, PRIME KNOWLEDGE SERIES, Chennai, 2005

**Dr. MEHROTRA & Dr. GOYAL**, Income tax Law and Accounts, Sahitya Bhavan Publications

**RESTRUCTURED (PHASE – III) UG PROGRAMME -B.COM  
WITH EFFECT FROM 2008 -09**

**UG – AR/AO&EG OFFERED BY DEPARTMENT OF COMMERCE TO OTHER  
DEPARTMENTS**

<b>YEAR/ SEM</b>	<b>CATEGORY (MC/AR/AG/ AO/ EG etc.)</b>	<b>COURSE CODE</b>	<b>COURSE TITLE (OFFERED TO)</b>	<b>HOURS/ WEEK</b>	<b>CREDITS</b>	<b>OFFERED TO</b>
II	AR	CO2105	BUSINESS COMMUNICATION	6	4	BBA
II	AR	CO2106	BUSINESS CORRESPONDENCE	6	4	B.COM-CORP
II	EG	CO2301	INTRODUCTION TO INCOME TAX	3	2	OTHER DEPARTMENTS
II	EG	CO2302	FINANCIAL MANAGEMENT	3	2	OTHER DEPARTMENTS
III	AR	CO3104	ACCOUNTS & BUSINESS APPLICATIONS	6	4	BCA
III	AO	CO3201	FINANCIAL MANAGEMENT	6	4	BBA & B.COM -CORP
III	AO	CO3103	PRINCIPLES OF MARKETING	6	4	VIS. COM
IV	AO	CO4206	ACCOUNTS & BUSINESS APPLICATIONS	6	4	COMPUTER SCIENCE
IV	AO	CO4201	FINANCIAL ACCOUNTS & FIN. STATEMENT ANALYSIS	6	4	MATHS AND ECONOMICS
IV	EG	CO4301	FUNDAMENTALS OF MARKETING	3	2	OTHER DEPARTMENTS

## CO 2105 – BUSINESS COMMUNICATION

**Category : AR**  
**Year & Semester : I YEAR – II SEM.**  
**Offered To : BBA**

**Hrs/Week : 6**  
**Credits : 4**

### **Course Objectives:-**

- 1) To familiarize with the essentials of an effective business letter.
- 2) To train them to draft business letters relating to different situations.

### **Unit 1:- ESSENTIALS OF EFFECTIVE BUSINESS LETTERS**

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter (Layout) – Planning the Letter.

### **Unit 2:- BUSINESS ENQUIRIES:-**

Business Enquiries and Replies – Credit and Status Enquiries – Placing and fulfilling orders – Compliance and adjustments – Collection Letters – Secular Letters – Sales Letters – Agency Correspondence and Goodwill Letters – Import and export correspondence.

### **Unit 3:- PERSONNEL CORRESPONDENCE**

Application for employment – References – Testimonials – Letters of appointment – Confirmation – Promotion – Retrenchment and resignation

### **Unit 4:- SECRETARAL CORRESPONDENCE**

Intra-organizational business communication – Memorandum – Notices – Circulars – Orders – Staff suggestions and complaints – Correspondence with regional and branch offices – Agenda and minutes – Report Writing – Kinds of Reports – Tables and graphic presentation – Periodicals publication for internal circulation

### **Unit 5:- PUBLIC RELATIONS CORRESPONDENCE**

External communication – press release and notices – press conference – Exhibitions – Launches – Magazines – Brochures – Advertising – Direct mailing advertising – Classified Advertising – Speeches – Committees and conferences – Interviews – Suggestion schemes – Listening and communication for public relations.

### **Course Text:-**

**Rajendra Pal & Korlahalli**, Business Communication, Sultan Chand & Co', New Delhi.

### **Course References:-**

**L. Gardside**, Modern Business Letters, Pitman Publications, London.  
**Mc Graw Hill, Manual of Business Letters**, Mc Graw Hill, New York.



## CO 2106 - BUSINESS CORRESPONDENCE

**Category** : AR  
**Year & Semester** : I YEAR – II SEM.  
**Offered To** : B.Com- Corp

**Hrs/Week** : 6  
**Credits** : 4

### **Objectives:**

- 1. To familiarize the students with the essentials of an effective business letter.*
- 2. To train them to draft business letters relating to different situations.*

### **Unit 1: BUSINESS CORRESPONDENCE – AN OVERVIEW**

Business correspondence - Need - Functions - Kinds of business letters - Essentials of an effective business letter (Layout) - Planning the letter

### **Unit 2: BUSINESS LETTERS**

Business enquiries and replies - Credit and status enquiries - Placing and fulfilling orders - Complaints and adjustments - Collection letters - Secular letters - Sales letters - Agency correspondence and goodwill letters - Import and export correspondence

### **Unit 3: PERSONNEL CORRESPONDENCE**

Application for employment - References - Testimonials - Letters of appointment - Confirmation - Promotion - Retrenchment and resignation

### **Unit 4: OFFICE CORRESPONDENCE**

Intra-organizational business communication - Memorandum - Notices - Circulars - Orders - Staff suggestions and complaints - Correspondence with regional and branch offices - Agenda and minutes - Report writing - Kinds of reports - Tables and graphic presentation - Periodicals publication for internal circulation

### **Unit 5: PUBLIC RELATIONS CORRESPONDENCE**

External communication - Press release and notices - Press conference - Exhibitions - Launches - Magazines - Brochures - Advertising - Direct mailing advertising - Classified advertising - Speeches - Committees and conferences - Interviews - Suggestion schemes - Listening and communication for public relations.

### **COURSE TEXT:**

1. Rajendra Pal & Korehalli, **Business Communication, Sultan Chand & Co, New Delhi, 2003**

### **COURSE REFERENCES:**

1. L. Gardside, **Modern business letters, Pitman publications, London, 2002**

2. Mc Graw hill Manual of business letters, **McGraw Hill, New York, 2003**
3. Chaturvedi, **Business Communication – Concepts, Cases & Applications, Pearsons Educations, New Delhi, 2005.**

## **CO 2301 – INTRODUCTION TO INCOME TAX**

<b>Category</b>	: <b>EG</b>	<b>Hrs/Week</b>	: <b>3</b>
<b>Year &amp; Semester</b>	: <b>I YEAR – II SEM.</b>	<b>Credits</b>	: <b>2</b>
<b>Offered To</b>	: <b>OTHER DEPARTMENTS</b>		

### **Course Objectives:**

1. To familiarize students with the basic concepts of Income Tax,
2. to enable the students to compute income under various heads of income

### **Unit 1:-**

Basic Concepts of Income Tax – Capital Expenditure Vs Revenue Expenditure.

### **Unit 2:-**

Residential Status of different persons – Exempted Incomes U/s. 10 (any 15)

### **Unit 3:-**

Income from Salaries (important provisions and basic problems) – Capital Gain – House Property.

### **Unit 4:-**

Deductions U/s.80 (Important Sections only)

### **Unit 5:-**

Computation of Gross Total Income – Computation of Net Income – Computation of Income Tax.

### **Course Text:-**

T. S. Reddy & Y. Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai

### **Course References:-**

Dr. Bhagavathi Prasad, Income Tax Law and Practice.

Dr. Vinod. K. Singhanian & Monica Singhanian, Students Guide to Income Tax, Taxmann Publications.

## CO 2302 – FINANCIAL MANAGEMENT

**Category** : EG **Hrs/Week** : 3  
**Year & Semester** : I YEAR – II SEM. **Credits** : 2  
**Offered To** : OTHER DEPARTMENTS

### Course Objectives:-

- 1) To appreciate the role of the finance in an organization.
- 2) To identify sources from where funds can be raised keeping in mind the cost and risk involved.
- 3) To familiarize the students the techniques to be employed for investing the funds taking into consideration the risk and the return.

### Unit 1:- FINANCIAL FUNCTION

Financial Management – Introduction – objectives – scope – financial functions – factors affecting finance functions – goal of financial management.

### Unit 2:- TIME VALUE OF MONEY

Meaning – computation of present value and future value of money

### Unit 3:- CAPITAL STRUCTURE AND LEVERAGE

Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance.

### Unit 4:- COST OF CAPITAL

Importance – computation of cost of various sources of capital – weighted average cost of capital.

### Unit 5:- CAPITAL BUDGETING

Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR.

### Course Text:-

Dr. S. N. Maheswari, Fundamentals of Financial Management, Sultan Chand & Sons, New Delhi

### Course References:-

Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.

Pandey. I. M., Financial Management, Tata McGraw Hill Publishers, New Delhi.

Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.

## CO 3104 – ACCOUNTS & BUSINESS APPLICATIONS

**Category** : AR **Hrs/Week** : 6  
**Year & Semester** : II YEAR – III SEM. **Credits** : 4  
**Offered To** : BCA

### Course Objective:-

- 1) To introduce the students the basic principles of Double Entry System of accounting.
- 2) To familiarize students with the various steps of accounting from journal entries to the preparation of final accounts.
- 3) To help students to analyse financial accounting to comment on its profitability, liquidity and solvency positions.

### Unit 1:- Introduction to Double Entry Accounting

Meaning and importance of Double Entry Book Keeping – Journal – Subsidiary Books – Ledger – Trial Balance.

### Unit 2:- Final Accounts and Depreciation

Final accounts of a sole trader with adjustments – Depreciation Accounting (Straight Line and Written Down Value Methods only)

### Unit 3:- Rectification of Errors

Errors – Types and rectification – Bank Reconciliation Statement.

### Unit 4:- Financial Statement Analysis

Ratio Analysis (only calculation of ratios from financial statements) – Common Size Statements.

### Unit 5:- Cash Flow Analysis

Cash Flow Statement (AS 3)

### **Course Text:-**

T. S. Grewal, Introduction to Accounting, S.Chand & Co, New Delhi.

### **Course References:-**

Reddy & Murthy, Financial Accounting, Margham Publishers, Chennai.

Reddy & Reddy, Management Accounting, Margham Publishers, Chennai.

## CO 3201 – FINANCIAL MANAGEMENT

**Category : AO**  
**Year & Semester : II YEAR – III SEM.**  
**Offered To : BBA & B.COM- CORP**

**Hrs/Week : 6**  
**Credits : 4**

### Course Objectives:-

1. To appreciate the role of the finance in an organization.
2. To identify sources from where funds can be raised keeping in mind the cost and risk involved.
3. To familiarize the students the techniques to be employed for investing the funds taking into consideration the risk and the return.

### Unit 1:- FINANCIAL FUNCTION

Financial Management – Introduction – objectives – scope – financial functions – factors affecting finance functions – goal of financial management.

### Unit 2:- TIME VALUE OF MONEY

Meaning – computation of present value and future value of money

### Unit 3:- CAPITAL STRUCTURE AND LEVERAGE

Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis – indifference point EBIT – meaning of leverage – types – operating, financial and combined leverage – sources of finance.

### Unit 4:- COST OF CAPITAL

Importance – computation of cost of various sources of capital – weighted average cost of capital.

### Unit 5:- CAPITAL BUDGETING

Meaning – importance – methods – payback period – discounted payback period – ARR – NPV – Profitability Index – IRR.

### Course Text:-

Dr. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New Delhi

### Course References:-

Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill Publishers, New Delhi.

Pandey. I. M., Financial Management, Tata McGraw Hill Publishers, New Delhi.

Ravi. M. Kishore. Financial Management, Taxman Publication, New Delhi.

## CO 3103 PRINCIPLES OF MARKETING

**Category : AO** **Hrs/Week : 6**  
**Year & Semester : II YEAR – III SEM.** **Credits : 4**  
**Offered To : VIS.COM**

### **Course Objectives:**

1. To teach the students to the importance of marketing, principles of marketing in the present day world.
2. To offer to the students a comprehensive innovative managerial and practical introduction to marketing.

### **Unit I: Marketing**

Introduction – meaning – definition – importance – advantages

### **Unit II: Segmentation**

Market segmentation – meaning and importance – basis of segmentation

### **Unit III: Product Life cycle**

Product life cycle – new product development – product life cycle strategies

### **Unit IV: Pricing policies**

Pricing Policies – Types – Physical distribution

### **Unit V: Promotion**

Advertising – Publicity – Salesmanship – Sales promotion – Physical distribution – Services Marketing

### **Course Text:**

**Pillai & Bhagavathi**, Modern marketing, Sultan Chand & Co., New Delhi, 2004.

### **Course Reference:**

**Philip Kotler**, Principles of Marketing, Printice Hall of India, New Delhi, 2004

**J.Jayasankar**, Marketing, Margham Publication, Chennai

## CO 4206 – ACCOUNTS & BUSINESS APPLICATIONS

**Category : AO** **Hrs/Week : 6**  
**Year & Semester : II YEAR – IV SEM.** **Credits : 4**  
**Offered To : BSc- COMP.SCIENCE**

### **Course Objectives:-**

- 1) *To introduce the students the basic principles of Double Entry System of accounting.*
- 2) *To familiarize students with the various steps of accounting from journal entries to the preparation of final accounts.*
- 3) *To help students to analyse financial accounting to comment on its profitability, liquidity and solvency positions.*

### **Unit 1:- Introduction to Double Entry Accounting**

Meaning and importance of Double Entry Book Keeping – Journal – Subsidiary Books – Ledger – Trial Balance.

### **Unit 2:- Final Accounts and Depreciation**

Final accounts of a sole trader with adjustments – Depreciation Accounting (Straight Line and Written Down Value Methods only)

### **Unit 3:- Rectification of Errors**

Errors – Types and rectification – Bank Reconciliation Statement.

### **Unit 4:- Financial Statement Analysis**

Ratio Analysis (only calculation of ratios from financial statements) – Common Size Statements.

### **Unit 5:- Cash Flow Analysis**

Cash Flow Statement (AS 3)

### **Course Text:-**

T. S. Grewal, Introduction to Accounting, S.Chand & Co, New Delhi.

### **Course References:-**

Reddy & Murthy, Financial Accounting, Margham Publishers, Chennai.

Reddy & Reddy, Management Accounting, Margham Publishers, Chennai.

## **CO 4201 – FINANCIAL ACCOUNTS & FINANCIAL STATEMENT ANALYSIS**

<b>Category</b>	<b>: AO</b>	<b>Hrs/Week</b>	<b>: 6</b>
<b>Year &amp; Semester</b>	<b>: II YEAR – IV SEM.</b>	<b>Credits</b>	<b>: 4</b>
<b>Offered To</b>	<b>: MATHS &amp; ECONOMICS</b>		

### **Course Objectives:**

1. *To introduce the students to the basic principles of Double Entry System of Accounting.*
2. *To familiarize students with the various steps of accounting cycle.*
3. *To help students to analyse financial statements and comment on them.*

### **Unit 1:-**

Need for accounting – double entry book keeping – journalizing – subsidiary book – ledger posting – trial balance – bank reconciliation statement.

### **Unit 2:-**

Preparation of final accounts of a sole trader with adjustments – company final accounts.

### **Unit 3:-**

Capital & Revenue – accounts of non-trading organizations.

### **Unit 4:-**

Ratio analysis – profitability, solvency and turnover ratios – calculation of ratios given the final statements – preparation of final statements given the ratios.

### **Unit 5:-**

Statements of sources and applications of cash.

### **Course Text:-**

INTRODUCTION TO ACCOUNTING – T. S. Grewal.

### **Course References:-**

ADVANCE ACCOUNTS – Shukla & Grewal.  
MANAGEMENT ACCOUNTING – S. N. Maheshwari.



## CO 4301 – FUNDAMENTALS OF MARKETING

**Category** : EG **Hrs/Week** : 3  
**Year & Semester** : II YEAR – IV SEM. **Credits** : 2  
**Offered To** : OTHER DEPARTMENTS

### Course Objectives:

1. *To teach the students, the meaning and relevance of marketing in the present competitive environment;*
2. *To offer to the students a comprehensive, innovative and practical introduction to marketing.*

### Unit 1:-

Marketing – meaning – definition – classification of markets and goods

### Unit 2:-

Evolution of marketing concepts

### Unit 3:-

Features of modern marketing – market orientation – consumer oriented

### Unit 4:-

Marketing mix – products – price – promotion

### Unit 5:-

Functions of marketing, functions of exchange – buying – selling – assembling, functions of physical supply – transportation – storage and warehousing, facilitating functions – financing – risk bearing – standardization – market information.

### Text Books:-

MODERN MARKETING – principles and practice – R. S. N. Pillai and Bhagavathi.

### Reference:-

PRINCIPLES OF MARKETING – Philip Kotler (Prentice Hall Publishers)