

## BATCH: 2012

பருவம்: முதற் பருவம்

பாடக் குறியீட்டு எண்: LTC 101S

அலகு

பாடங்கள்

(மரபு கவிதையும், புதுக்கவிதையும்)

- 1 1.1 பாரதி – பாரததேசம்
- 1.2 பாரதிதாசன் - உலகப்பன் பாட்டு
- 1.3 கண்ணதாசன் - ஊதாரிப்பிள்ளை
- 1.4 வைரமுத்து – புதிய ஏற்பாடு
- 1.5 மு. மேத்தா – தேசப்பிதாவுக்குத் தெருப்பாடகனின் அஞ்சலி

(காப்பியங்கள். சமயப்பாடல்கள், சிற்றிலக்கியம்)

- 2 2.1 சிலப்பதிகாரம் - கனாத்திறம் உரைத்த காதை
- 2.2 மணிமேகலை – ஆதிரை பிச்சையிட்ட காதை
- 2.3 கம்பராமாயணம் - குகப்படலம்
- 2.4 மாணிக்கவாசகர் - திருவாசகம்
- 2.5 தாயுமானவர் - பராபரக் கண்ணி (5)
- 2.6 குற்றாலக் குறவஞ்சி (3)

(சிறுகதைகள்)

- 3 1 இந்துமதி – குருத்து
2. கு.அழகிரிசாமி – அன்பளிப்பு
3. அறிஞர் அண்ணா – செவ்வாழை

(உரைநடை)

- 4 4. மு.வ – நல்வாழ்வு – பண்பாடு, பொதுமை ஓர் அறம், நீந்துக

(மொழி பெயர்ப்பு)

- 5 5 கணினித் துறைக் கலைச்சொற்கள்
- 6 ஆட்சித் துறைக் கலைச்சொற்கள்
- 7 ஆட்சித் துறை பகுதி

8 விளம்பரப் பகுதி

**SEMESTER – I FOUNDATION COURSE – ENGLISH – I LEC101S**

**SEMESTER - I**

**UNIT- I PROSE [15 HRS]**

My Early Days – A.P.J. Abdul Kalam  
Headache – R.K. Narayan  
Six Thinking Hats – Edward de Bono

**UNIT- II POETRY [15 HRS]**

The Road not Taken – Robert Frost  
The Unknown Citizen – W.H. Auden  
Do not go gentle into that good night – Dylan Thomas

**UNIT-III [15 HRS]**

**SPOKEN COMMUNICATION SKILLS**

Agreeing and Disagreeing  
Seeking and Giving permission  
Sounds and Symbols in English  
Word and Sentence stress  
Effective use of Intonation

**UNIT – IV INTERPERSONAL COMMUNICATION [15 HRS]**

Effective Listening  
    Understanding the Audience  
    Perceptual Clarity  
    Channel Awareness  
    Role of Nonverbal Communication  
Pragmatics

**UNIT-V WRITTEN COMMUNICATION SKILLS [15 HRS]**

Note Making.  
Report Writing  
Letters for business correspondence

**Text**

1. Ravindran, Padma and M.D.V Kalyani Annie, eds. **Interface – 1**. Chennai: Foundation Books, 2007.
2. Orient Longman, **Selected College Poems**, Chennai : Orient Longman Limited, 1994.
3. Bhatnagar, R.P., and Rajul Bharagava, **English for Competitive Examinations**. Chennai: Macmillan India Press, 2002.

## SEMESTER - I MANAGEMENT CONCEPTS BM101S

### Unit-1:Introduction

[12 Hrs]

**Management:** Meaning and definition, Nature and Characteristics, Importance of management, Management Vs. Administration. Management as a Profession, Functions of management, Principles of management, Management thought of F. W. Taylor Henry Fayol, and Peter F. Druckers.

### Unit-2: Planning:

[14 Hrs]

**Planning** -Meaning and definition, Characteristics, Importance, process, Merits & Demerits – MBO – Meaning, Characteristics, Merits & Demerits. Decision Making - Meaning – Importance and process of decision making.

### Unit-3: Organising

[14 Hrs]

**Organising** - Meaning, Principles , Formal and Informal Organization – Span of management- Meaning – Factors determining the span – Authority and Responsibility – Meaning - delegation and decentralization- Meaning characteristics- Merits and Demerits

### Unit-4: Directing

[20 Hrs]

Directing – Meaning and importance, Motivation – Meaning – Importance- Theories of Maslow, Henryberg & Mc.Gregor. Leadership – Meaning – Functions – Types or styles of Leadership..Supervision – Span of supervision Communication- Meaning, Importance- Elements of communication process- Channels or types- Media or Methods- Barriers to communication- Rumor.

### Unit-5: Control:

[15 Hrs]

**Control**- Meaning- Need and significance- Process- Techniques of control (Traditional and modern)

### Text Books:

1. L.M. Prasad , 2004.*Principles of management*, New Delhi, Sultan Chand & Sons.
2. Sherlekar & Sherlekar, 1996. *Principles of management*, Bombay, Himlaya Publishing House,
3. C.B Gupta, 2004. *Business Management*, New Delhi, Sultan Chand & Sons,
4. Dr. H.R. Mukhi, 2001. *Principles of Management*, New Delhi, M/s. Satya Prakashan,
5. S. Shiva Ramu, 2000. *Management*, New Delhi, Wheeler Publishing,

### Reference Books:

1. Robert Kreitner, 1996. *Management*, (6<sup>th</sup> ed.) New Delhi, A.I.T.B.S Publishers & Distributers.
2. Stoner, Freeman Gilbert, 2005. *Management*, (6<sup>th</sup> ed.) New Delhi, Prentice Hall Of India,
3. Peter. F. Drucker, 1996. *Management*, New Delhi.,Allied Publishers Ltd.,



## **BUSINESS ECONOMICS – I AEBM101S SEMESTER - I**

### **Unit I : The Cardinal Utility Approach.**

**15 HRS**

Meaning of Demand – Individual demand – Factors influencing individual demand - Market demand – Determinants of market demand - The Law of Demand – Changes in demand – Exceptions to the law of demand – Cross demand – Income demand – Utility analysis of demand - The law of diminishing marginal utility – The principle of equi – marginal utility.

### **Unit II : The Ordinal Utility Approach.**

**15 HRS**

Indifference Curve Analysis – Marginal rate of substitution – Properties of indifference curves – Income effect – Substitution effect – Price effect - Consumers Surplus – Revealed Preference.

### **Unit III : The Theory of Production.**

**20 HRS**

Production Function – Homogeneous Production function – Linear Homogeneous Production function – The Euler's Theorem – The Cobb-Douglas Production function – The Law of Variable Proportions – The Law of Returns to Scale – The concept of elasticity of substitution.

### **Unit IV : Cost Function.**

**20 HRS**

Definition of Cost – Cost curves- Marginal Cost, Average Cost, Total Cost, Fixed Cost, Variable Cost – Short run cost curves, Long run cost curves – Opportunity Cost.

### **Unit V : Mathematical Approach.**

**20 HRS**

Mathematics and Business Economics – A Mathematical Analysis of Demand, Supply, The Elasticities, Production, and Cost.

### **Text Books :**

1. S. Sankaran, Business Economics, Margham Publication, Chennai.
2. K.P.M Sundram, Business Economics.

### **References:**

1. Lipsey, Richard, G., 1969, Introduction to Positive Economics, English Language Book Society and Weidenfeld and Nicolson, London.
2. Mannur, H.G., 1993, International Economics : Theory and Policy Issues, Vikas Publishing House Pvt. Ltd., New Delhi.
3. Samuelson, Paul Anthony and William D. Nordhaus, 1998, Economics, Ed.6, New Delhi: Tata McGraw Hill Publishing Company Ltd. New Delhi.
4. Inter Mediarly Micro Economics – Hall Verien.
5. Gardner Ackley – Micro Economics.

## **SEMESTER – I VALUE EDUCATION VE101**

### **Unit I**

Values-concept-definition-characteristics-division of values-important of value education

### **Unit II**

Personal values;self concept,self esteem,self acceptance,attitude

### **Unit III**

Youth problems;career decision and unemployment,emotional and sexual adjustment, autonomy versus dependence feeling of inferiority,marriage and family,identity of roles,vocational problems and social discrimination,suggestions to cope up with stress.

### **Unit IV**

Social values

Relationship with (family,college,and friendship)and social responsibility

Moral values-honesty love and concern for others-truthfulness-justice.

### **Unit V**

Religious values and cultural values - Various religious of the world - Religions tolerance - Unity in diversity

– secularism - Ahimsa vs terrorism

### **Text Book**

Value Education - P. Paul

பருவம்: இரண்டாம் பருவம் பாடக் குறியீட்டு எண்: LTC 202S

அலகு பாடங்கள்

1 புறநானூறு – 74,192,312  
அகநானூறு – 34,02,07  
குறுந்தொகை – 23,30,40  
நற்றிணை – 149,60,110

2 பட்டினப்பாலை (120-192)  
சிறுபாணாற்றுப்படை  
மதுரைக்காஞ்சி  
முல்லைப்பாட்டு

3 திருக்குறள்  
வினை செயல்வகை  
பொருள் செயல்வகை  
தெரிந்து செயல்வகை

(இலக்கிய வரலாறு)

4 எட்டுத்தொகை,  
பத்துப்பாட்டு  
ஆற்றுப்படைகள்  
திருக்குறள் கீழ்க்கணக்கில் பெறுமிடம்

(மொழித்திறன்)

5 விண்ணப்பங்கள்  
கடிதங்கள்  
சுருக்கி வரைதல்  
செய்திச் சேகரிப்பு  
நேர்காணல்

**FOUNDATION COURSE – ENGLISH – II LEC202S SEMESTER - II**

**UNIT- I** [13 HRS]  
**PROSE**

The Ant and the Grasshopper – W.B. Maugham  
Engine Trouble – R.K. Narayan  
Concerning Dates – E.V. Lucas

**UNIT-II** [13 HRS]  
**ONE ACT PLAYS**

Chandalika – Rabindranath Tagore

The Merchant of Venice (The Trial Scene) – William Shakespeare.

**UNIT-III** [13 HRS]  
**BUSINESS WRITING**

Standard Business Letters  
Answering Enquiries.  
Handling Letters of Complaint.  
Drafting E-mail for Business Correspondence.  
Intra-organizational communication.  
Delayed payments and Delivery of goods.  
Writing short reports.  
Technical Writing.  
Intranet and Internet for Business writing.

**UNIT-IV** [12 HRS]  
**BUSINESS TRANSACTIONS OVER TELEPHONE**

Telephone manners in Business situations.  
Handling customer Orders and Enquiries.  
Making Appointments.  
Cancelling or Postponing appointments.  
Handling Complaint Calls.  
Handling Delivery and After-sales problems.  
Asking for and Giving information.  
Giving online help to customers for trouble shooting.  
Explaining how to operate Equipment.  
Taking part in Teleconferences.  
Tele-Interviews.

## **UNIT-V**

[12 HRS]

### **JOBS AND CAREERS**

Applying for jobs; Preparing Resumes.  
Writing Cover Letters for Resumes.  
Preparing for Interviews.  
Taking Interviews.  
Post-Interview Follow- up  
Promotion Interviews.

## **UNIT-VI**

### **WRITTEN COMMUNICATION SKILLS**

[12 HRS]

Dialogue Writing

Letter writing(Formal & Informal)

### **Text**

1. Samson, T., and Geetha Rajeevan. **Interface-2**. Chennai: Foundation Books, 2008.
2. Bhatnagar, R.P., and Rajul Bhargava. **English for Competitive Examinations**. Chennai: Macmillan India Press, 2002.

### **Reference**

1. Prince, Donna. **Skills for Success**, New York: CUP 1998.
2. Wallace, Michael, J. **Study Skills in English**. Kottayam: CUP, 2004.
3. Tripathy, Byot, K. **Harmony: An Anthology of Poems**. New Delhi: OUP, 1981.
4. Dahia, S.P.S., **Vision in Verse: An Anthology of Poems**. New Delhi: OUP, 1998.

## I – BBM FINANCIAL ACCOUNTING BM203S

### **UNIT – I                      Average Due Date and Account Current                      [18 Hrs]**

Average Due Date-meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests-account current-counting of days-methods of calculating interests-simple problems.

### **UNIT – II                      Branch accounts                      [18 Hrs]**

Branch accounts- Meaning-objectives of branch accounting-types of branches-dependent branches-stock and debtors system-whole sale branch system-independent branches (foreign branches excluded)

### **UNIT – III                      Departmental Accounts                      [18 Hrs]**

Departmental Accounts-Meaning and Allocation of expenses-Interdepartmental Transfer at cost price-Interdepartmental Transfer at Selling price

### **UNIT – IV                      Partnership Accounts I                      [18 Hrs]**

Fundamentals - Fixed and Fluctuating capital - Treatment of Goodwill- Admission, Retirement and Death of a partner. – (Simple Problems)

### **UNIT – V                      Partnership Accounts II                      [18 Hrs]**

Dissolution of firm – Modes of dissolution – Insolvency of a partner- Garner Vs Murray - Insolvency of all partners – Piecemeal distribution – Only Proportionate Method –(Simple Problems)

#### **Text Books:**

1. R.L.Gupta & Radhaswamy, Advanced Accounting, 2004 Edition, Sultan Chand Sons – New Delhi.
2. T.S. Reddy & Moorthy, Corporate Accounting, 2008 Edition, Margham Publications, Chennai – 17.
3. M.C.Shukla and T.S.Grewal, S.Chand & Co Ltd., Advanced Accounting 2008 Edition, Year of Publication 1960, S.Chand Company
4. R.S. Pillai, Baghavathi, S.Uma, S.Chand & Company Ltd., Advanced Accounting Vol – II New Delhi, Year of Publications – 2006, Edition 2007.
5. S.P.Jaina, K.L.Narang, Corporate Accounting, Year of Publications – 1997, Edition 2002, Kalyani Publications, New Delhi.

#### **Reference Books:**

1. Oxford University Press, Advanced Accounting, New Delhi, Hrishikesh Chakrabarthy, Edition – 2002.
2. Dr.S.N. Maheshwari & Dr.S.K. Maheshwari, Advanced Accounting, Vikas Publishing House Pvt. Ltd., Year of Publications – 2005, Edition – 2008.
3. A. Mukherjee & M. Hanif, Tata McGraw Hill Publishing Company, Modern Accounting Vol. II, New Delhi, Edition – 2007.

## SEMESTER – II BUSINESS COMMUNICATION BM204

### Unit-1

[15 Hrs]

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.

### Unit-2

[15 Hrs]

**Kinds of Business Letters:** Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.

### Unit-3

[15 Hrs]

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

### Unit-4

[15 Hrs]

Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.

### Unit-5

[15 Hrs]

**Modern Forms of Communication:** Fax – Email – Video Conferencing – Internet – Websites and their use in Business.

### Text Books:

1. R.S.N. Pillai and Bagavathi, 1997. *Commercial Correspondence and Office Management*, New Delhi.S.Chand and Co. Ltd.
2. Prasanta K. Ghosh, 2000. *Office Management*, New Delhi.S.Chand And Sons.
3. M.S. Ramesh, C.C. Pattanshetti, 1996. *Business Communication*, New Delhi. R. Chand & co.
4. Homai Pradhan, D.S. Bhende, Vijaya Thakur, 1996. *Business Communication*, Bombay. Himalaya Publishing House.
5. M.S. Ramesh, C.C. Pattanshetti, Madhumathi. M. Kulkarni, 2004.*Business Communication*, New Delhi. R.Chand & co.

### Reference Books:

Penrose, Rasberry, Myers. 2000. *Advanced Business Communication*. Bangalore: Thomson Southwestern Publishers.

Pearce, Figgins, Golen. *Business Communication*. 2<sup>nd</sup> edition, New York: John Wiley & Sons.

Raymond, John. D. Petit, 1990. *Business Communication*. 6<sup>th</sup> edition. New Delhi:All India Traveller Book Seller.



பருவம் : இரண்டாம் பருவம்

பாடக் குறியீட்டு எண் : EBT 201

**அலகு - 1**

**எளிய முறையில் தமிழ் கற்றல்.**

1. பட்டம் - சட்டம் - கட்டடம் - தட்டு - வட்டம் - மாமா
2. பாடம் - சட்டி - கட்டி - தட்டி - வடம் - மாமி
3. பட்டி - சடை - கடை - தடை - வடை - மாதா
4. படி - சாதம் - கார் - தார் - வான் - மாதம்
5. படை - சாவி - காவி - தாள் - வான் - அம்மா - அப்பா
6. பாப்பா -
7. பாட்டி -
8. பாட்டு -

**சிறு தொடர்.**

பாப்பா படி - பாட்டி கடை - கட்டடம் கட்டித்தா -  
பாப்பா பாடம்படி - பாட்டி தட்டு -  
பாப்பா பாட்டு படி - பாட்டி வடைத்தட்டு

**பயிற்சி.**

குடும்பத்தினர் (அ) நண்பருடன் பேச்சுத் தமிழில் உரையாடல்  
குறில் நெடில் வேறுபாட்டால் பொருள் மாறுபடும் சொற்கள்  
பரம் - பாரம் கரம் - காரம் வரம் - வாரம் சரம் - சாரம்  
தரம் - தாரம்

**அலகு - 2**

உயிரெழுத்துக்கள், ஆய்த எழுத்து, மெய்யெழுத்துக்கள் - வகை, எண்ணிக்கையுடன் அறிதல்.

உயிர்மெய் எழுத்துகள் உருவாதலைக் கற்றல்:

(வல்லின மெய்கள்)

க் + அ - க ..... ற் + ஓள - றோள

K + A - KA ..... RR + OU - RROU

**அலகு - 3**

உயிர்மெய் எழுத்துகள் மெல்லினம், இடையினம்

ங் + அ = ங ..... ன் + ஓள - னோள

NG + A - NGA ..... N + OU - NOU

ய் + அ = ய ..... ள் + ஓள - ளோள

Y + A - YA ..... LL + OU - LLOU

ஒலி வேறுபாட்டால் பொருள் மாற்றம் (ர-ற, ன-ண, ல-ள, ழ)

அரம் - அறம்

உன் - உண்

வால் - வால் - வாழ்

ஒவ்வொன்றிற்கும் ஐந்து எடுத்துக்காட்டு தருக.

**அலகு - 4**

**சொல்-வகை**

**ஓரெழுத்து ஒருமொழி**

**பெயர்:**

ஆ, பூ, தீ, தை, கா (சோலை)

**வினை:**

வா, போ, ஈ (கொடு)

தா, கா (காத்தால்)

**ஈரெழுத்து ஒருமொழி:**

**பெயர்:**

கனி, பனி, வான், காடு, வீடு

**வினை:**

நில், படி, பார், காண், எழு

**தொடர்மொழி: பெயர்:**

கபிலர், வெள்ளிவீதியார், திருவள்ளுவர், ஆண்டாள், கம்பர், பாரதியார்

முக்கனி, முத்தமிழ், முவேந்தர், நாற்றிசை, ஐம்பொறி - இவற்றிற்கு விளக்கம் தருக.

முறைப்பெயர் (உறவுப்பெயர்) அம்மா, அப்பா, மாமா, .....

**அலகு - 5**

**உடலுறுப்புப் பெயர்கள்:**

தலை முதல் அடி வரை உள்ள உறுப்புகள்

முதலெழுத்து மாற்றத்தால் பொருள் மாற்றம் பெறும் உடலுறுப்புகள் சான்றாக:

உதயம் - இதயம்

ஊக்கு - மூக்கு

பண், மண் - கண்

படி - அடி

மரம், வரம் - கால்

கல் - பல்

ஆல், பால் - கால்

கொடை - தொடை

அலை, இலை - தலை

மாது - காது

பாக்கு, வாக்கு - நாக்கு

கிழி - விழி

எழுத்து - கழுத்து

**பறவைப் பெயர்கள்:**

மயில், அன்னம், கிளி, புறா, குயில்

**வீட்டு விலங்குகள்:**

பசு, ஆடு, குதிரை, நாய், பூனை

**மலர்கள்:**

தாமரை, மல்லிகை, முல்லை, செண்பகம், அல்லி

**நிறங்கள்:**

வானவில்லின் வண்ணங்கள் - அறிதல்

**எண்கள்:**

ஒன்று முதல் ஐம்பது வரை எழுத்தால் எழுதுதல்

**சிறுகதை:**

“புலியை ஏமாற்றிய நரி” தமிழ் - நான்காம் வகுப்பு, தமிழ் நாட்டுப் பாடநூல் கழகம், சென்னை.

## **SEMESTER – II PERSONALITY DEVELOPMENT EPD201**

### **Unit I**

Personality

Meaning-definition-major determinants of personality genetic determinants, social determinants, cultural determinants, psychological determinants, theories Jung's typology trait theory psychoanalytical theory importance of personality development guidance to improve personality.

### **Unit II**

Mental health

Meaning-concept-definition-characteristics - influential factors - biological factors - psychological factors - socio-economic and cultural factors

### **Unit III**

Stress and its management

Meaning,definition causes of stress, major life changes and environmental events - consequence of stress, stress management techniques.

### **Unit IV**

Part-a

Anger and its management;

Meaning, definition, nature-causes-symptoms and consequence of anger - physiological effects and psychological effects, techniques to control anger.

Part-b

Suicidal prevention

### **Unit V**

Soft skills development - Presentation skill - Interpersonal skill - Body language

### **Text Book;**

Mental health of rural youth

### **Reference;**

Personality development-Elizabeth .B.Hurlock



## **SEMESTER – III CORPORATE ACCOUNTING-I BM306**

### **UNIT – I Issue of Share sand Debentures [18 hrs]**

Issue of equity shares – Issue of shares at premium – Issue of shares at discount – Call in arrears and calls in advance – Under subscription & over subscription – Forfeiture of shares – Reissue of forfeited shares – Issue of Debentures.

### **UNIT – II Redemption of Preference Shares [18 hrs]**

Redemption of Preference shares – Introduction – Provisions of the Companies Act – Companies Amendment Act 1988 and Companies Act 1996 – Implications of sections 80 and 80A of Companies Act – Capital profits and Revenue profits – Minimum fresh issue of shares.

### **UNIT – III Profit prior to incorporation [18 hrs]**

Profit prior to incorporation – Treatment of Profit or Loss to incorporation – Relevance of “Date of Certificate to Commence Business - Methods of ascertaining profit or loss to incorporation – Basis of Apportionment of Expenses – Steps involved in ascertaining pre and post incorporation profits.

### **UNIT –IV Acquisition of Business [18 hrs]**

Acquisition of Business – Meaning of acquisition – Accounting Treatment – When new set of books are opened – Accounting Entries in the books of purchasing company – Accounting Entries in the books of Vendor – Debtors and Creditors taken over on behalf of vendor – Debtors and creditors are not taken over – When same set of books are continued.

### **UNIT – V Final Accounts of Companies [18 hrs]**

Final Accounts of Companies – Introduction – Profit and Loss Account – Tax Adjustment – Dividends – Transfer to Reserves – Balance Sheets.(Simple Problems)

#### **Text Books:**

1. T.S.Reddy & Murthy, Corporate Accounting, Margam Publication, 2008 edition, Chennai, 2001.
2. M.C Shukla, TS, Grewan, Advance Accounting, Vol-2, Sulthan chand, 6<sup>th</sup> edition. Newdelhi2, 2005.
3. S.P.Jain & K.L.Narang, Corporate Accounting, Kalyani Pub, 3<sup>rd</sup> edition, Chennai, 2007.

#### **Reference books:**

1. R.L.Gupta & M.Ramasamy, Corporate accounting, Sultan chand, 4<sup>th</sup> edition, Newdelhi, 2000.
2. M.A Arunachalam, Corporate accounting, Himalaya Pub, 3<sup>rd</sup> edition, Bombay, 2000.
3. R.L.Gupta, corporate Accounting, Sathya bhavan Pub, 1<sup>st</sup> edition, Agra, 2000.
4. S.N.Maheswari, Principles of Accounting, Sultan Chand, 3<sup>rd</sup> edition, New Delhi, 2001.
5. S.K.Bhattacharya, Accounting For Corporate, Vikas Publication, 1<sup>st</sup> edition, New Delhi, 1995.

## **SEMESTER – III BUSINESS LAW BM307**

### **UNIT – I Introduction [20 Hours]**

Law-Meaning & Definitions – Need – Indian Contract Act 1872-Contract – Meaning & Definitions - Nature of Contract – Essentials-Classifications – Offer and Acceptance – Capacities of parties to contract – Free Consent – Consideration – Lawful Object - Agreement declared void.

### **UNIT – II Performance of Contract [15 hours]**

Performance of Contract – Quasi Contract - Discharge of Contract – Remedies for Breach of Contract.

### **UNIT -III Special Contracts [20 hours]**

An Overview of Special Contract – **Indemnity & Guarantee** – Meaning & Definitions – Essentials – Rights of indemnity holder and indemnifier – Differences between Contract of Indemnity & Guarantee Rights of surety – Surety's liability-**Bailment** - Meaning & Definitions – Essentials – Rights and duties of bailor & bailee – **Pledge** - Meaning & Definitions – Essentials – Rights and duties of pawnor and pawnee.

### **UNIT –IV Sale of goods Act [15 hours]**

Sale of goods act 1930- goods –meaning - classifications-contract of sale - difference between sale and agreement to sell- conditions and warranties- Caveat emptor-Exceptions-transfer of property in and title of goods-performance of contract of sale-Delivery of goods – Modes and Rules of delivery-Rights and duties of buyer and seller- auction sale.

### **UNIT – V Introduction to Company Law [20 hours]**

Company law- Company - definition and characteristics of companies – kinds of companies – Memorandum of Association and Articles of Association –meaning – contents –alterations - differences

#### **Text Books:**

1. Business Law , N.D.kapoor, Sultan Chand, 3rd edition, New Delhi,1999.
2. Business Law,R.S.N.Pillai Bagavathi,Chand& co, 1<sup>st</sup> edition,New Delhi,2000.
3. Business Law,P.C.Tulsian, Tata MCGrawell Hill, 2<sup>nd</sup> edition, New Delhi, 2002.

#### **Reference Books:**

1. Legal Aspects of Business , P.saravanel & S. sumathi, Himalaya publication,1<sup>st</sup> edition,New Delhi,2005.
2. Business Law ,M.R.Sreenivasan,Margham publication , 1<sup>st</sup> edition, Chennai,2006.
3. Legal Aspects of Business,Akhilashware Pathek, Tata MCGrawell Hill,3<sup>rd</sup> edition,New Delhi 2005.
4. Business Law –Bulchandhani K.P, HPH, 2<sup>nd</sup> edition,New Delhi,2001.
5. Business Law ,M.C. Kuchal, Vikas Publication, 4<sup>th</sup> edition, New Delhi, 2005.

## SEMESTER – III BUSINESS STATISTICS ASBM 301T

### UNIT – I

Introduction: Collection of data – Primary data and Secondary data – Different methods of collecting primary data – Classification and Tabulation of Statistical data. Frequency distribution: Simple and Cumulative. Measures of Central value: Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

### UNIT – II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficients. Measures of Skewness: Karl Pearson's and Bowley's methods.

### UNIT – III

Correlation: Karl Pearson's coefficient of correlation, Spearman's rank correlation coefficient and Concurrent deviation method. Regression analysis: Simple regression equations.

### UNIT – IV

Index numbers: Aggregative and Relative Index, Chain and Fixed based Index and Cost of living Index. Analysis of Time Series: Least square method (fitting of straight line), Semi average and Moving average. Measurement of Seasonal variations by the method of simple averages.

### UNIT –V

Statistical Quality control: Control chart, Assignable and Chance Causes of Variation,  $\bar{X}$  charts, R Charts.

### Text Books:

1. "Business Mathematics and Statistics", Vittal. P. R.
2. "Statistical Methods" (32nd edition - 2004), Gupta. S. P., Sultan Chand & Sons, New Delhi.
3. "Business Statistics", Gupta. S. P., Gupta. P. K. and Manmohan.

### Reference Books:

1. "Applied General Statistics", Croxton. F. E. & Cowden. D. J.
2. "Index Numbers, Applied Statistics" (2nd edition), Mudgett Gupta. O. P. & Ansari. M. A., Kadarnath & Co.
3. "Fundamentals of Statistics – Volume II" (6th edition - 1990), Goon. A. M., Gupta. M. K. and Dass Gupta. B, The World Press Private Ltd., Calcutta.
4. "Business Statistics" (1st edition – 2008), Bharat Jhunjunwala, S. Chand & Company Ltd.
5. "Mathematical Statistics" (1st edition – 2002), Vittal. P. R., Margham Publications, Chennai – 17.

## SEMESTER – III INDIAN ECONOMY AECBM303

### Unit I

Economic growth and Economic development, Features of a Developing Economy – Indicators of Economic development.

### Unit II

National Income – Concept and significance of national income – Estimation of national income – Problems in the estimation of national income – Trends in national income – Causes of slow growth – Structural changes in Indian Economy as seen in the national income data.

### Unit III

Major problems of the Indian Economy – Poverty and Inequality – Magnitude of poverty in India – Nature and causes of poverty – Measures to reduce poverty – Poverty alleviation programmes – New economic policy and the poor.

### Unit IV

Foreign Trade : Trade and economic growth – Trade policy and strategy – India's foreign trade during plans –balance of payment and the problem of deficit.

### Unit V

Public Finance : Fiscal Policy – Components, fiscal policy in a liberalised era.

### Text Books :

1. Indian Economy – S.Sankaran.
2. Indian Economy – I.C. Dingra.

### Reference:

1. Indian Economy – Ruddar Dutt and K.P.M.Sundharam.
2. Indian Economy – Problem of Development and Planning – A.N.Agarwal.
3. Indian Economy – Its Development Experience- S.K.Misra and V.K. Puri.

## **SEMESTER – III AOEC301 E-COMMERCE**

### **Objective:**

Almost all Business that is done in this world is electronically. This paper deals with all issues pertaining to the E-Commerce and equips the students with almost all technical issues regarding E-Commerce.

### **Unit-1**

**[12 HRS]**

Electronic commerce environment and opportunities: Background – the electronic commerce environment - electronic marketplace technologies – models of electronic commerce: Overview – electronic data interchange – migration to open EDI – electronic commerce with WWW/Internet – Commerce Net Advocacy – Web commerce going forward.

### **Unit-2**

**[12 HRS]**

Approaches to safe electronic commerce: Overview – secure transport protocols – secure transactions – secure electronic payment protocol (SEPP) – Secure electronic transaction (SET) – certificates for authentication – security on web servers and enterprise networks – electronic cash and electronic payment schemes: Internet monetary payment and security requirements – payment and purchase order process – on-line electronic cash.

### **Unit-3**

**[12 HRS]**

Internet/Intranet security issues and solutions: The need for computer security – specific intruder approaches – security strategies – security tools – encryption – enterprise networking and access to the internet – antivirus programs – security teams.

### **Unit-4**

**[12 HRS]**

MasterCard/visa secure electronic transaction: Introduction – business requirements – concepts – payment processing – E-mail and secure E-mail technologies for electronic commerce: Introduction – The means of distribution A Model for message handling – how does E-mail work? – MIME: Multipurpose internet mail extensions – S/MIME: Secure multipurpose internet mail extensions – MOSS: Message object. Security services – Comparisons of security methods – MIME and related facilities for EDI over the internet.

**Unit-5****[12 HRS]**

Internet and web site establishment: Introduction – technologies for web servers – internet tools relevant to commerce – internet applications for commerce – internet charges – internet access and architecture – searching the internet – internet resources: A travelogue of web malls: Introduction – a shopping experience – a travelogue – applications: Advertising on the internet: Issues and technologies: Introduction – advertising on the web – “Marketing 101” – creating a web site.

**Text Books:**

1. Daniel Minoli and Emma Minoli. 1999. Web commerce technology handbook. Tata Mc Graw Hill.
2. Kamallesh K Bajaj and Debjani Nag. 1999. E-Commerce, the cutting edge of business. TataMc Graw Hill.
3. Janice Reynolds. 2004. The Complete E-Commerce Book: Design, Build & Maintain a Successful Web-based Business. Focal Press Publication.

**Reference Books:**

1. Kenneth C. Laudon, Carol Guercio Traver. 2001. E-commerce: Business, Technology, Society. Addison Wesley Publication.
- Constance H. McLaren, Bruce J. McLaren. 1999. E-commerce: Business on the Internet South. Western Educational Publication.

## SEMESTER –IV MERCHANT BANKING AND FINANCIAL SERVICES BM 408

### UNIT- I Financial Services [20 Hrs]

Financial Services: Introduction, Role & Functions. **Merchant Banking:** Concept, Functions, Growth, Policy Measures, SEBI Guidelines, Future of Merchant Banking in India.

### UNIT- II Lease [20 Hrs]

Lease: Meaning, importance, types, evaluation of lease form the point of view of leaser and leases, leasing vs. Buy Decision. Hire Purchase and installment credit, types.

**Housing Financial:** Sources and policies for housing finance.

### UNIT- III Mutual Funds [20 Hrs]

Mutual Funds: Concept, different schemes, advantages, **UTI:** Objective, functions, Regulation of Mutual Fund, Role of UTI in Industrial Finance. **Venture Capital:** Concept, and developments in India, Process and methods of financing

### UNIT- IV Factoring, Forfeiting, Credit Rating [15 Hrs]

Factoring, Forfeiting, Credit Rating: Meaning and necessity methodology of credit rating.

Factoring, Forfeiting.

### UNIT- V Merger and acquisitions [15 Hrs]

Merger and acquisitions: Merger and take over, Main highlights, take over by bids and acquisitions, guiding principles, BIFR & Merger.

#### Text books:

1. Khan M Y, "Indian Financial System, Tata Mc Graw-Hill, New Delhi, 2001
2. S. Gurusamy, Merchant banking and financial services, Thomson publications, First Edition, 2004
3. Bhole L M, "Financial Institutions and markets", Tata McGraw-Hall, New Delhi, 1999.

#### Reference Books:

1. Pandey I M, Financial Management, Vikas Publications, New Delhi, 2000.
2. S.Gurusamy, Financial markets and Institutions, Thomson publications, First Edition, 2004
3. Argasri & Ramana, Banking & Financial System, 1st edition, Tata McGraw Hill, New Delhi, 2003.
4. Indian Financial System by H.R. Machi Raju, Vikas Publishing House. New Delhi, 2005.
5. Financial Institutions and Markets by , Meir Kohn, Tata McGraw-Hill, New Delhi, 2003.

## SEMESTER – IV CORPORATE ACCOUNTING-II BM409

### UNIT -I Valuation of Goodwill and shares [18 hrs]

Valuation of Goodwill and shares – Definition of Goodwill sources of Goodwill – Need for valuing Goodwill – Factors affecting value of Goodwill – Profitability – Methods – Average Profit, Super Profit, Annuity and Capitalisation methods – Valuation of Shares – Methods – Net Asset, Yield and fair value methods.

### UNIT -II Liquidation of Companies [18 hrs]

Liquidation of Companies meaning of liquidation or winding up – Modes of winding up – winding up by the Court, Compulsory, Voluntary, Members, Creditors – Order of Payment – Secured Creditors – Preferential Creditors – Liquidator's Final Statement of accounts.

### UNIT -III Accounts of Holding companies [18 hrs]

Accounts of Holding companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized profits – Consolidated Balance Sheet (Inter Company Investment Excluded)

### UNIT -IV Bank Accounts [18 hrs]

Bank Accounts – Rebate on bills discounted – Preparation of Profit and Loss Account and Balance Sheet with relevant schedules (New Method) – Non-Performing Assets (NPA).

### UNIT -V Inflation Accounting [18 hrs]

Inflation Accounting-Need-objectives- Limitations of historical Accounting-Current Purchasing Power Method(CPP)-Current Cost Accounting Method(CCA)-Evaluation of CCA and CPP methods.

#### Text Books:

1. T.S.Reddy & Murthy, Corporate Accounting, Margam Publication, 2008 edition, Chennai, 2001.
2. M.C Shukla, TS, Grewan, Advance Accounting, Vol-2, Sulthan chand, 6<sup>th</sup> edition. Newdelhi2, 2005.
3. S.P.Jain & K.L.Narang, Corporate Accounting, Kalyani Pub, 3<sup>rd</sup> edition, Chennai, 2007.

#### Reference books:

1. R.L.Gupta & M.Ramasamy, Corporate accounting, Sultan chand, 4<sup>th</sup> edition, Newdelhi, 2000.
2. M.A Arunachalam, Corporate accounting, Himalaya Pub, 3<sup>rd</sup> edition, Bombay, 2000.
3. R.L.Gupta, corporate Accounting, Sathya bhavan Pub, 1<sup>st</sup> edition, Agra, 2000.
4. S.N.Maheswari, Principles of Accounting, Sultan Chand, 3<sup>rd</sup> edition, New Delhi, 2001.
5. S.K.Bhattacharya, Accounting For Corporate, Vikas Publication, 1<sup>st</sup> edition, New Delhi, 1995.

## SEMESTER –IV ENTREPRENEURIAL DEVELOPMENT BM410

### UNIT- I                                      The Entrepreneur                                      [15 Hrs]

The Entrepreneur: General concept and definition, Entrepreneur and Entrepreneurship, Entrepreneurial culture, Types of Entrepreneurship, Entrepreneurial traits and Motivation

### UNIT- II                                      Environment and Entrepreneurial Development                                      [20 Hrs]

Environment and Entrepreneurial Development: Entrepreneurial environment, Development Programmes (EDPs) Role, Relevance and Achievement of EDPs in India, Institutions for entrepreneurial development

### UNIT- III                                      Legal and Statutory Environment for Small Industry                                      [20 Hrs]

Legal and Statutory Environment for Small Industry: Legal formalities in setting up of SSIs Business Laws, Governmental Setup in promoting small industries, Financial institutions, Social Responsibility of Business

### UNIT- IV                                      Project Appraisal and Management                                      [20 Hrs]

Project Appraisal and Management: Search for business ideas, Project identification and formulation, Project appraisal, Profitability and risk analysis, Sources of finance.

### UNIT- V                                      Women Entrepreneurs                                      [15 Hrs]

Women Entrepreneurs: Challenges to Woman Entrepreneurs, Achievements of Woman Entrepreneurs, Role Models of Woman Entrepreneurs

#### Text books:

1. Vasanth Desai, Himalaya Publishing House, Dynamics of Entrepreneurial Development & Management – New Delhi. 2004,
2. Dr.C.B.Guptha & Dr.M.P.Srinivasan, S.chand Publications, Entrepreneurial development- New Delhi.
3. Jayashree Suresh, 2<sup>nd</sup> edition, Entrepreneurial development – Margham publications, Chennai.

#### Reference Books:

1. Prasanna Chandra, Project Planning analysis selection implementation and review, Tata McGraw hill.
2. M.D.Bryce, A Guide for Accelerating Economic Growth, McGraw – Hill Publishing Company Ltd, Industrial Development – New Delhi.
3. Dr. N. Premavathi, Sri Vishnu Publications, Business Environment – Chennai,2006
4. Dr.C.B.Gupta & Dr. S.S.Khanka, Entrepreneurship & small Business management- S.chand Publications, New Delhi reprint 2005
5. Jaswer Singh Saini, Deep and Deep Publications, Entrepreneurship development – New Delhi

## SEMESTER – IV ORGANISATIONAL BEHAVIOUR APYB401

### UNIT – I

#### **Introduction to Organisational Behaviour:**

Organisation: Meaning – Definition – Features - Principles and process of Organisation. Organisation Behaviour: Meaning- Definition-Nature, Scopes and Models of Organisational Behaviour

### UNIT – II

#### **Perception and Learning:**

Perception: Meaning – Definition - Perceptual process - Factors affecting perception - Techniques to improve perception - perception and its application in OB.

Learning: Meaning – Definition - Principles and Process of Learning.

### UNIT – III

#### **Group Behaviour:**

Meaning - Group norms - Group cohesion - Group role - Inter-group behavior and Inter-group conflicts - stages of group development - Group decision making process.

### UNIT – IV

#### **Motivation-Applications:**

Motivation-Application: Meaning - Definition of motivation - motivational selectivity - motivational tools – Incentives - Job Design - goal setting – Management by objectives (MBO).

### UNIT – V

#### **Organisational Conflicts:**

Organisational Conflicts: Meaning – Definition – sources – types - aspects and process of conflicts - Conflict management and conflict management in India.

#### **Text Book**

Organisational Behaviour – S.S.Khanka – S.Chand Publications

#### **References**

1. Organisational Behaviour – L.M.Prasad – S.Chand Publications
2. Organisational Behaviour – Yogindra Singh and Mamta Pandey – AITBS Publications

## **SEMESTER – IV MATHEMATICS FOR COMPETITIVE EXAMS AMBM401**

### **Unit – I**

**Set Theory:** - Basic concepts – Subsets – Operations and Applications – Cartesian Product – Relations – Properties – Functions.

Chapter II section : 2.1-2.7

### **Unit – II**

**Analytical Geometry:** - Distance – Slope – Equation of Straight line – Interpretation – Break even analysis – Parabolas.

Chapter-I section 1.2 – 1.4 ,1.6 -1.8.

### **Unit – III**

**Differential Calculus :** - Limits – Continuity – Average & Marginal concepts – Differential coefficient concepts – Simple applications to Economics.

Chapter –III sections 3.1,3.2,3.4,3.5,3.11

### **Unit – IV**

**Matrices:**Addition of matrices –Scalar multiplication-Multiplication of a matrix by a matrix-Inverse of a matrix –Solution of a system of equation –Input output Analysis

**Chapter-8 section 8.2 – 8.7**

### **Unit – V**

**Commercial Arithmetic :** - Percentages – Simple and Compound interests – Arithmetic and Geometric Series – Simultaneous Linear equations.

**Chapter-7 section 7.1,7.2,7.3,7.5**

### **Text Book :**

1. An Introduction to Business Mathematics, V. Sundaresan, S. D. Jaya Seelan, S. Chand & Company Ltd, New Delhi 2003

### **Reference Books:**

2. Business mathematics, Qazi Zameeruddin, V. K. Kahanna, S. K. Bhambri, Vikas Publishing Pvt Ltd, New Delhi 1995.

3. Business mathematics, V. K. Kapoor, S. Chand & Company Ltd, New Delhi 1994.

## SEMESTER – IV ENVIRONMENTAL STUDIES EVS401

### **Unit I : Environmental studies and Natural resources** (20 Hrs)

Definition, scope and importance of environmental studies – forest resources: deforestation, mining, dams – water resources: over – utilization, floods, drought – mineral resources: exploitation, extraction and usage – food resources: food problems, overgrazing, pesticide problems, water logging, salinity – energy resources: energy needs, renewable and non renewable energy – land resources: land degradation, landslides, soil erosion and desertification – conserving natural resources.

### **Unit II: Ecosystems:** (20 Hrs)

Concept, structure and function of an ecosystem – producers, consumers and decomposers – energy flow – ecological succession – food chains, food webs and ecological pyramids – types, characteristics, structure and function of forest ecosystem, grassland ecosystem, desert ecosystem and aquatic ecosystem –

### **Unit III: Biodiversity:** (20 Hrs)

Definition of biodiversity – genetic, species and ecosystem diversity – value of biodiversity – India as a mega diversity nation – hot spots – threats to biodiversity – endangered and endemic species of India – In-situ and Ex-situ conservation of biodiversity.

### **Unit IV: Environmental Pollution:** (20 Hrs)

Cause, effects and control measures of air pollution, water pollution, soil pollution, marine pollution, noise pollution, thermal pollution and nuclear hazards – solid waste management: causes, effects, control measures and disposal of wastes – disaster management: floods, earthquakes, cyclone, land slides and tsunami.

### **Unit V: Social Issues, Human population and the Environment:** (20 Hrs)

Water conservation, rain water harvesting, watershed management – environmental ethics: issues and possible solution – climate change, global warming, acid rain, ozone depletion, nuclear accidents and holocaust – wasteland reclamation – Environment protection Act – Wildlife protection Act – Forest Conservation Act – public awareness – Population explosion – Environment and human health – Role of Information Technology in Environment and human health.

### **Field work:** (20 Hrs)

1. Visit to a local area to document environmental assets – river / forest / grassland/mangrove.
2. Visit to a local polluted site – urban / rural / industrial / agricultural.
3. Study of common plants, insects, birds.
4. Study of simple ecosystems – pond, river, forest, etc.,
5. Practical work

**Reference Books:**

1. Joseph C.Daniel,2004. Principles of Environmental Science. Brightson's Publications,Chennai.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad - 380 013, India,  
Email:[mapin@icenet.net](mailto:mapin@icenet.net)
4. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi
5. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co.
6. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA,
7. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
8. Trivedi R.K., Hand book of Environmental Laws, Rules Guidelines, Compliances and Standards. Vol I and II, Enviro Media9.Wanger K.D., 1998. Environmental Management. W.B. Saunders Co. Philadelphia, USA.

## SEMESTER – V **Business taxation** BM511

### **UNIT-1 Tax system in India**

10 - Hours

Objectives of **taxation**- canons of taxation- Tax system in India- direct and indirect taxes- types

### **UNIT-2**

12 Hours

**Income tax act 1961**- basic concepts and definitions- Income assessee, person, previous year, assessment year, gross total income, Total income-Permanent Account number, Return of income, TDS, Advance tax, Rates of Taxation.

### **UNIT-3**

20 Hours

**Customs act 1962**- Objectives of Customs Act – Officers of Customs –Appointment – Functions and powers – Levy and collection of Customs duty – classification of goods –Exemption from Custom duty= Searches ,seizures, confiscation and penalties

### **UNIT-4**

16 Hours

**Central excise duty 1944**- nature of excise duty legal and collection of excise duty under notification tariff advises trade notices- manufacture and removable of excisable goods- Type of excise duty valuation of goods- daily stock account- revision of duty loss or destroyed goods- clearance of goods- clearance of samples- registration and exemption from registration

### **UNIT-5**

15 Hours

**VAT and CENVAT** – objectives –advantages and limitations –Types of VAT – Features of CENVAT- difference between MODVAT and CENVAT – scope of CENVAT – Merits of CENVAT- Procedure applicable for CENVAT credit

### **Text Books**

1. T S Reddy—Hari Prasad Reddy-Business Taxation Magma Publication, Chennai
2. Balachandran- Indirect taxable s. chand& sons New Delhi
3. Jayakumar- Indirect taxes learn tech Tirchy

### **Reference Books**

1. Datey V S –Indirect Taxes Tax man publication new- Delhi
2. R Rajavelu- Business taxation Srivenkateswara publication, Vellore
3. Practical approach to Income Tax-Ahuja Girih and Gupta Ravi
4. Students guide to Income Tax by Dr Vinod K Singhania And Monica Singhania
5. Indirect tax by Vinod k Singani

## SEMESTER – V COST ACCOUNTING BM512

### UNIT I:

10 Hours

Cost accounting – introduction – definition – objectives – advantages – limitations – methods of costing – types of costing – differences between cost account and management account – differences between cost accounting and financial accounting – installation of costing system

### UNIT II:

15 Hours

Cost sheet – meaning – definition – elements of cost – purpose – cost sheet – valuation of finished stock – production statement – tenders and quotation.

### UNIT III:

20 Hours

Materials control – meaning – objectives – need – advantages. Inventory control and its techniques – objectives – stock levels and EOQ – perpetual inventory system — methods of pricing material issues – FIFO – LIFO – Standard price – simple average – weighted average.

### UNIT IV:

15 Hours

Overheads – meaning – definitions – importance – classifications – primary distribution – secondary distribution of overheads – machine hour rate computation.

### UNIT V:

15 Hours

Marginal costing – definition – features – advantages – limitations – breakeven analysis – PV ratio - margin of safety.

### TEXT BOOKS:

1. TS Reddy and Y. Hariprasad Reddy – Cost accounting – Margam publication, Chennai.
2. MC Shukla, TS Grewal, MP Gupta, Cost accounting – S. Chand & Co Ltd. New Delhi
3. RSN Pillai & Bhagavathi, cost accounting – S. Chand & Co. Ltd. New Delhi.

### REFERENCE BOOKS:

1. Dr. S. N. Maheswari, principles of cost and management accounting – S. Chand & Sons, New Delhi.
2. KL Narang, PK Jain – cost accounting – TATA McGraw Hill Co ltd., New Delhi.
3. SP Iyengar, cost and management accounting – S. Chand & Co. Ltd, New Delhi
4. KL. Ramachandran & R. Srinivasan, cost accounting theory & problems. – Sriram Publications, Trichy
5. MC Shukla & TS Grewal, Cost Accounting – S. Shand & Co Ltd. New Delhi.

**SEMESTER – V BANKING AND REGULATORY MECHANISM BM513**

**UNIT 1:**

15 hours

Origin and Kind of Banks-Role of Banks in Economic Development- Banking system-Banking System in India - Banking Companies Act,1949.

**UNIT 2:**

10 hours

Banker and Customer- Special types of Customers – Negotiable Instruments- Various Kinds of Deposits.

**UNIT 3:**

15 hours

Legal Framework of Regulation of Banks – Regulation of Banking Business-case Laws on Responsibility of paying and collecting Banker- Letter of credit and Banking Guarantees.

**UNIT 4:**

15 hours

Commercial Banks – Functions& the service rendered by agencies services -general utility Services &Other Services – The banking Ombudsman scheme,2006.

**Unit 5:**

20 hours

Growth-Role – Failures of NBFC – Current RBI's regulations of NBFC

**TEXT BOOKS:**

1. Banking and Financial System. B.Santhanam,Margham Publications
2. Banking Theory and practice. Dr. P.k Srivastava, Himalaya Publishing House 2000
3. Legal and Regulatory Aspects of Banking. Macmillan,Indian Institute of Banking and Finance. 2nd Edition,2008.

**Reference Books:**

1. Banking and Financial Services- Dr.Nirmala Prasad,K. Chandrdass Himalaya Publishing House
2. Banking Theory and Practice .K.c Shakhar. Vikas Publishing House Pvt Ltd,1995
3. Banking Law and Practice P.N Varshney, Sultan Chand and sons,2001.
4. Banking Law and Practice S.N. Maheswari, Kalyani's Publication 2001

## **SEMESTER – V INTERNATIONAL FINANCE EBM514S**

### **UNIT 1 INTRODUCTION**

International banking – Meaning – Origin - Functions – Risks - Domestic banking – Foreign trade financing – International financial transaction: lending and borrowing across borders

### **UNIT 2 FOREIGN EXCHANGE MARKET**

Foreign Exchange: market – rate and currency – exchange rate determination under fixed exchange rate and floating exchange rate regimes – determination of exchange rates: spot and forward – basic exchange arithmetic – forward cover and hedging

### **UNIT 3 INTERNATIONAL FINANCIAL INSTITUTIONS**

World Bank- IMF – Asian Development Bank – International Financial Corporations – International Development Associations - Functions

### **UNIT 4 SOURCES OF FOREIGN EXCHANGE**

Export earnings - Invisible export earnings - Role of NRI remittances - Foreign Direct Investment - Foreign Institutional Investment - External Commercial Borrowings - Global Depositor Receipts - Offshore borrowings.

### **UNIT 5 FOREIGN EXCHANGE MANAGEMENT**

Foreign exchange management-composition of foreign exchange reserve-foreign currencies-gold and SDR-current account convertibility-capital account convertibility and precautions.

#### **Text Book:**

C. Jeevananandam, Foreign Exchange, 2006, Sultan Chand Publication.

## **SEMESTER – V PROJECT MANAGEMENT EBM515**

### **UNIT-I CONCEPT OF PROJECT MANAGEMENT: 13 hours**

Meaning, Definition of Project – Characteristics of Project– Project Life Cycle Phases– Project Management - Role of a project manager.

### **UNIT-II THE PLANNING PROCESS: 15 hours**

Work Break down Structure, Cost Planning Tools and Techniques – Cost Estimation– Time Planning Tools and techniques.

### **UNIT-III PROJECT APPRAISAL: 15 hours**

Technical feasibility– Economic feasibility– Financial evaluation– Appraising under risk and uncertainty – Social cost benefit analysis

### **UNIT-IV SCHEDULING: 16 hours**

Graphic responsibility of project activity, Network analysis, Network techniques– PERT and CPM– Resource allocation– Characteristics of project– Control system– Control of constraints– Cost and time.

### **UNIT-V PROJECT REPORT 16 hours**

Meaning and importance of Project report– Characteristics and objectives of Project report– Project classification–Preparation of Project report (contents)

### **TEXT BOOKS**

1. Harvey Maylor, Project Management, Pearson Education, New Delhi, 2nd Edition.
2. Prasanna Chandra, Projects: Planning, Analysis, Selection, Implementation & Review, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 6th Edition..
3. Chandra, P., Project Planning: Analysis, Implementation and Review Bhavesh, M. Patel (2000).
4. Project Management: Strategic Financial Planning Evaluation and Control. Vikas Publishing House Pvt. Ltd.
5. Chandra, P. (5th ed., 2005). Projects. Tata McGraw Hill.
6. P Gopalkrishnan & V E Ramamoorthy : Text Book of Project Management, McMillan .
7. V Desai : Project Management :
8. B M Patel: Project Management, Vikas.

## **Semester:VI CUSTOMER RELATIONSHIP MANAGEMENT BM 616T**

### **Unit 1- Introduction to CRM**

Meaning and Definitions – Importance – Advantages – Factors – Implementation –Necessity for adoption – Guidelines – The Past, Present and Future of CRM.

### **Unit 2 – e-CRM**

Meaning and Definition - Concept –Importance – Difference between CRM and e-CRM - Steps to implementation- Components– Principles—Challenges - Emerging trends.

### **Unit 3- Sales force automation**

Lead management, contact management, field force automation; enterprise marketing automation: market segmentation, campaign management, customer service and support, contact and call centre operations

### **Unit-4- Tools in CRM**

Customer database – Data base management - Database construction - Data Structure – Data mining – Data Warehousing – Personalisation and Collaborative filtering.

### **Unit-5-Implementing CRM:**

CRM implementation – Optimal allocation rules for CRM – Measuring the effectiveness of relation marketing – characteristics of good customer satisfaction survey -.

### **Text Books:**

1. Customer Relationship Management, P.P.Singh and Jinendar Kum, Regal Publications, New Delhi.
2. Customer relationship management: Emerging concepts, tools, and applications, Jagdish N. Sheth, Atul Parvatiyar, G.Shainesh, Tata McGraw-Hill Education, Noida 2001.
3. Customer relationship management:Concepts and Cases, Alok Kumar Rai, Prentice Hall of India, New Delhi.

### **References:**

1. The CRM Handbook – A Business Guide to Customer Relationship Management, PearsonEducation, New Delhi.
2. Customer Relationship Management, Kaushik Mukerjee ,Prentice Hall of India, New Delhi.
3. Customer Relationship Management: A Strategic Perspective , G Shainesh, Jagdish N Sheth, [MacMillan](#).
4. Customer Relationship Management An Indian Perspective, Mukesh Chaturvedi, Abhinav Chaturvedi, Excel.

## SEMESTER – VI MANAGEMENT ACCOUNTING BM617

### UNIT I:

10 Hours

Management accounting – meaning – definitions – characteristics – scope – function – tools and techniques of management accounting – advantages – limitations – installation of management accounting systems.

### UNIT II:

15 Hours

Financial Statement analysis-Meaning of Financial Statements – Nature of Financial Statements – Important and functions of Financial Statements – Limitation of Financial Statements – Objectives of Financial Statements- Techniques or tools of Financial statements analysis – preparation of financial statements.

### UNIT III:

20 Hours

Fund flow statement – meaning of funds – importance of fund flow statement – Limitations of fund flow statement – preparation of fund flow statement-Cash flow statement – meaning – importance – differences between fund flow and cash flow statement – advantages – Limitations of cash flow statement – preparation of cash flow statement as per accounting Standard 14.

### UNIT IV:

15 Hours

Budget- Introduction – meaning and definition- estimates, forecasts and budget – objectives of budgetary control – advantages – limitations – essentials of successful. Budgetary control-Installation of budgetary control system – preparation of budgets –sales, production, materials, cahh, fixed and flexible.

### UNIT V:

15 Hours

Capital budgeting – meaning – definition – importance – steps – methods of capital budgeting – pay back period – accounting rate of return – net present value method – internal rate of return method.

### TEXT BOOK:

1. S. N. Maheswari, accounting financial control, S. Chand & Sons, New Delhi.
2. S. Reddy & Murthy Management Accounting – Margam publications, Chennai
3. RSN. Pillai & Bhagavathi, management accounting S. Chand & Company limited, New Delhi

### REFERENCE:

1. Dr. S. Ganesan, S. R. Kalavathi – Management Accounting – Thirumalai publication, Nagarkoil.
2. H. Y. Khan & P. K. Jain – Management Accounting – tata McGraw Hill Co. Ltd. New Delhi
3. SP. Iyengar, Cost and management accounting – S. Chand & Co. Ltd., New Delhi
4. K. Ramachandran & R. Srinivasan. Management accounting theory & problems – Sriram Publication, Trichy.
5. Guruprasad Murthy – management accounting – Himalaya publishing house, New Delhi.

## **SEMESTER – V HUMAN RESOURCES MANAGEMENT BM618**

### **UNIT I: 15 Hours**

Human resources management – definition – meaning, nature, scope and objectives, functions, importance, qualities and roles of HR manager - problems and challenges of a HR manager. Human capital management (HCM) jobs and career in human capital management.

### **UNIT II: 15 Hours**

Human resource planning – definition, need and importance, HRP process, problems and barriers to HRP- Effective HRP -Job analysis – nature, process, concept of job design, methods- techniques– Job description- job specification

### **UNIT III: 10 Hours**

Recruitment and selection – meaning and definition, objectives - sources of recruitment, process, methods, recruitment practice in India- interviews.

### **UNIT IV: TRAINING AND DEVELOPMENT: 15 Hours**

Meaning – nature, principles, assessing the needs of training, Inputs and gaps in training – training and development as source of competitive advantage – methods of training, evaluation of effectiveness of training programme

### **UNIT V: 15 Hours**

Performance and potential Appraisal meaning, purpose-process - methods,problem - - managing grievances and discipline.

### **TEXT BOOK:**

1. Human resource management S. S. Khanka
2. Human resource management K. A. Aswathappa.

### **REFERENCE:**

1. Personnel management – C. B. Mamoria
2. Personnel management and industrial relations – P. C. Tripathi
3. Personnel management – Arun Monappa, Mirza S. Saiyadain.
4. Human resource management – L. M. Prasad.
5. Human resource management – Davis & Werthnz.

**SEMESTER – VI INVESTMENT MANAGEMENT EBM619**

**UNIT 1**

**10 hours**

Investment –Meaning – Investment and speculation Investment and Gambling – important factors favourable for investment program – stages in investment.

**UNIT 2**

**15 hours**

Risk and Return – Historical and expected return- Measurement – Risk & its measurement – systematic and unsystematic risk –Types.

**UNIT 3**

**15 hours**

The investment alternatives – Investor classification – Bonds, preference shares and equity shares – derivatives – options – swaps.

**UNIT 4**

**20 hours**

Alternative forms of investment – Govt, securities – Life Insurance, private insurance companies, UTI- commercial banks, provident fund, post office schemes, National savings schemes-F.D schemes – New instrument – financial engineering securities- Non bank finance companies – Mutual Fund.

**UNIT 5**

**15 hours**

Fundamental and technical analysis – economy, Industry and company analysis – Tools for technical analysis

**TEXT BOOK:**

1. Preeti Singh, Investment Management, Himalaya Publishing House.
2. V. K. Bhalla, Fundamentals of Investment Management, S. Chand.

**REFERENCE:**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGraw Hill.
2. Chandra, Investment Analysis & Portfolio management. Tata McGraw Hill.
3. Investment management, Margam Publications.

## SEMESTER –VI MARKETING EBM620

### Unit-I Introduction

[15 Hrs]

Marketing – meaning, definition, features, importance and functions – classification of markets - marketing orientation - marketing environment –internal and external factors affecting environment.

### Unit-II Market segmentation and marketing Mix

[13 Hrs]

Market segmentation – concept – benefits – basis – market targeting – market positioning - Marketing Mix Concept and its components. Extended 3 P's of Marketing: People, Process and Physical Evidence (concepts only).

### Unit – III Product and Pricing

[16 Hrs]

Product – meaning, features – product mix – stages in New Product planning and Development - Product Life cycle. Pricing – meaning, importance, objectives – factors affecting pricing decision – procedure for price determination – pricing policies and methods.

### Unit – IV Channels of Distribution and Promotion

[16 Hrs]

Channels of Distribution – meaning, definition, need for Channels of Distribution – kinds of middlemen and their services – factors to be considered in selecting channels- major channels of distribution. Sales promotion – meaning, purpose, methods, merits and limitations. Personal selling –steps involved in personal selling - merits and limitations. Advertising – meaning – Medias - merits and limitations.

### Unit – V MR, MIS and Recent Trends in Marketing

[15 Hrs]

Marketing Research – Meaning – marketing research procedure – types and techniques of Marketing Research – Marketing information system – meaning, importance and benefits – requisites of good Marketing Information System. E-Marketing – meaning – business models associated with E-marketing – benefits and limitations. Recent trends in Marketing.

#### Text Books:

1. R.S.N.Pillai & Bagavathi, 4<sup>th</sup> revised and enlarged Ed 2009, Modern Marketing – principles and practices, S.Chand &sons, New Delhi.
2. J.Jayasankar, 3rd Ed 2009, Marketing, Margam Pcblications, Chennai.
3. Dr.C.B. Gupta and Dr. N. Rajan Nair. 7<sup>th</sup> Edition, Marketing Management 2005, S. Chand & sons, New Delhi.
4. S.A.Sherlakar, 12<sup>th</sup> Edition, Marketing Management Himalaya Publishing House, New Delhi.
5. Rajan Saxena, 6<sup>th</sup> reprint 2008, Marketing Management – Tata McGrew – Hill Publishing Company Ltd, New Delhi.

**References:**

Dr. R.L.Varshney & Dr.S.L.Gupta, Marketing Management, 3rd revised edition, 2004, S.Chand &sons, New Delhi.

Philip Kotler and Gary Armstrong, 11<sup>th</sup> Edition, Principles of Marketing 12th Edition - 2005, Pearson Prentice Hall of India Ltd, New delhi.

Stanton William, Charles Futrell, 1987, Fundamentals of Modern Marketing –Tata McGrew – Hill Publishing Company Ltd, New Delhi.

**SEMESTER – VI EU601 EXTENSION ACTIVITIES**