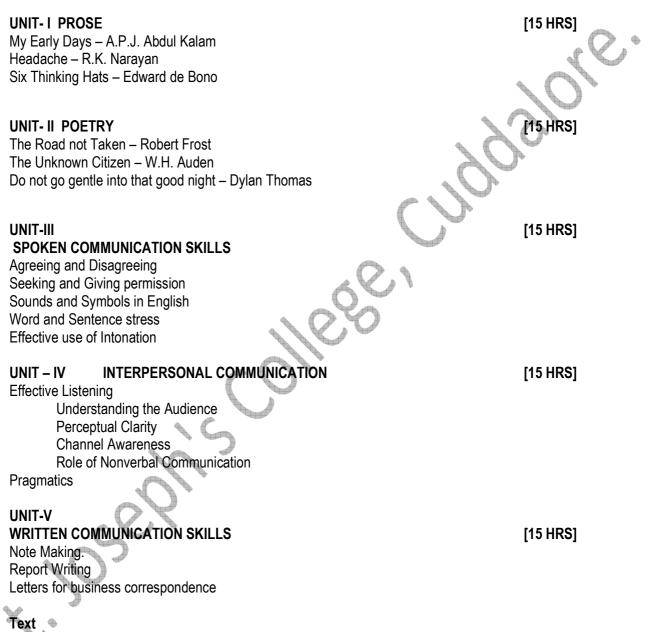
பருவ	ம்: முதற் பருவம் பாடக் குறியீட்டு எண்: LTC 101S
ച്ചരം	கு பாடங்கள்
	(மரபு கவிதையும், புதுக்கவிதையும்)
1	1.1 பாரதி — பாரததேசம்
	1.2 பாரதிதாசன் - உலகப்பன் பாட்டு
	1.3 கண்ணதாசன் - ஊதாரிப்பிள்ளை
	1.4 வைரமுத்து — புதிய ஏற்பாடு
	1.5 மு. மேத்தா – தேசப்பிதாவுக்குத் தெருப்பாடகனின் அஞ்சலி
	(காப்பியங்கள். சமயப்பாடல்கள், 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 ஒர் அறம், நீந்துக
	(மொழி பெயர்ப்பு)
5	5 கணினித் துறைக் கலைச்சொற்கள்
	6 ஆட்சித் துறைக் கலைச்சொற்கள்
	7 ஆட்சித் துறை பகுதி
	8 விளம்பரப் பகுதி

C

1

#### YEAR - I FOUNDATION COURSE - ENGLISH - I LEC101S

#### **SEMESTER - I**



Ravindran, Padma and M.D.V Kalyani Annie, eds. Interface – 1. Chennai: Foundation Books, 2007. 2) Orient Longman, SelectedCollege Poems, Chennai : Orient Longman Limited, 1994.

3. Bhatnagar, R.P., and Rajul Bharagava, **English for Competitive Examinations**. Chennai: Macmillan India Press, 2002.

#### YEAR – I

#### MANAGEMENT CONCEPTS

#### BM101S

#### **SEMESTER - I**

#### Unit-1:Introduction

**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:

**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

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

#### **Unit-4: Directing**

# 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:

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:**

Robert Kreitner, 1996. *Management,* (6<sup>th</sup> ed.) New Delhi, A.I.T.B.S Publishers & Distributers.

- Stoner, Freeman Gilbert, 2005. Management, (6th ed.) New Delhi, Prentice Hall Of India,
- J Peter. F. Drucker, 1996. Management, New Delhi., Allied Publishers Itd.,

# [14 Hrs]

[14 Hrs]

[12 Hrs]

#### [15 Hrs]

# [20 Hrs]

BM102S SEMESTER - I

#### UNIT – I Introduction [18 Hrs] Meaning and scope of accounting, Basic Accounting Concepts and Conventions - Objectives of accounting -Accounting Transactions - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book. UNIT – II **Final Accounts** [18 Hrs] Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings. UNIT – III **Bank Reconciliation Statement** [18 Hrs] Meaning - Need - Methods of preparing Bank Reconciliation Statement (Only simple problems). UNIT – IV Depreciation and Insurance claims [18 Hrs]

PRINCIPLES OF ACCOUNTING

Depreciation - Meaning, Cause, Types - Straight Line Method - Written down Value Method (Change in Method excluded). Insurance claims - Average Clause (Loss of Stock only).

#### UNIT – V Single Entry

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method - Conversion Method (Only simple problems) Text Book:

- 1. Vol 1 R.L.Gupta & Radhaswamy Advanced Accounting, 2004 Edition, Sultan Chand Sons New Delhi.
- 2. T.S. Reddy & Moorthy, Financial Accounting 2008 Edition, Margham Publications, Chennai 17.
- 3. M.C.Shukla and T.S.Grewal, S.Chand & Co Ltd., Advanced Accounting Vol 1 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, Financial Accounting, Year of Publications 1997, Edition 2002, Kalyani Publications, New Delhi.

# Reference Books:

- 1. Monga, J.R. and Girish Ahuja; Financial Accounting, Eighteenth Edition, Mayoor Paper Backs, 2003.New Delhi. Edition 2003
- Maheshwari, S.N. and S.K. Maheshwari; Advanced Accountancy, Eighteenth Edition, Vol. I, Vikas Publishing House, 2003. New Delhi.
  - R.L. Gupta & V.K. Gupta : Financial Accounting Part I. Advanced Accounting, 2004 Edition, Sultan Chand Sons – New Delhi.
- 4. A. Mukherjee & M. Hanif: Modern Accountancy Vol. I. Tata McGraw Hill Publishing Company, New Delhi.Edition 2008.

[18 Hrs]



**15 HRS** 

15 HRS

20 HRS

# BUSINESS ECONOMICS - I AEBM101S SEMESTER - I

# Unit I : The Cardinal Utility Approach.

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 equimarginal utility.

# Unit II : The Ordinal Utility Approach.

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.

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.

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.

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.

Samuelson, Paul Anthony and William D. Nordhaus, 1998, Economics, Ed. 6, New Delhi: Tata McGraw Hill Publishing Company Ltd. New Delhi.

Inter Mediary Micro Economics – Hall Verien.

5. Gardner Ackley – Micro Economics.

# 20 HRS

20 HRS

# VALUE EDUCATION VE101 SEMESTER - I

#### 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

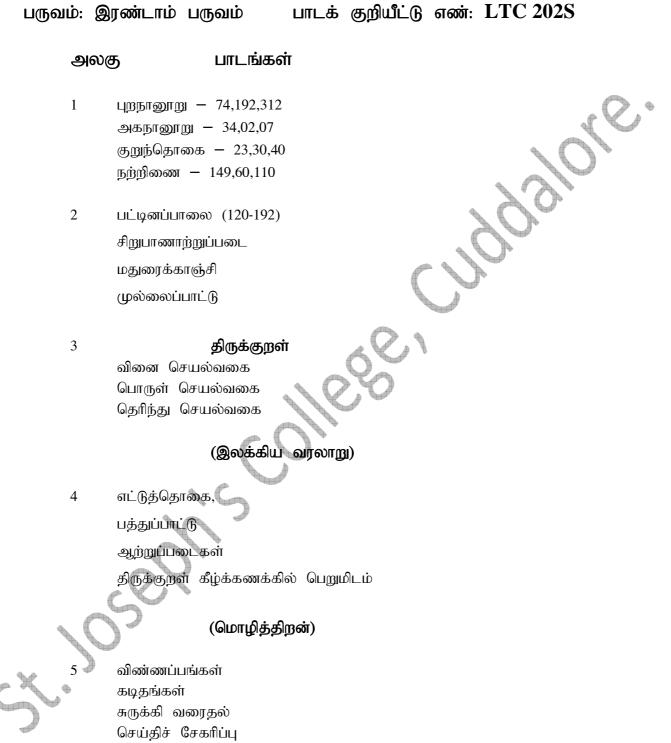
Social values Relationship with (family,college,and friendship)and social responsibility Moral values-honesty love and concern for others-truthfulness-justice.

#### Unit V

Religious values and cultural values - Various religious of the world - Religions tolerance - Unity in diversity – secularism - Ahimsa vs terrorism

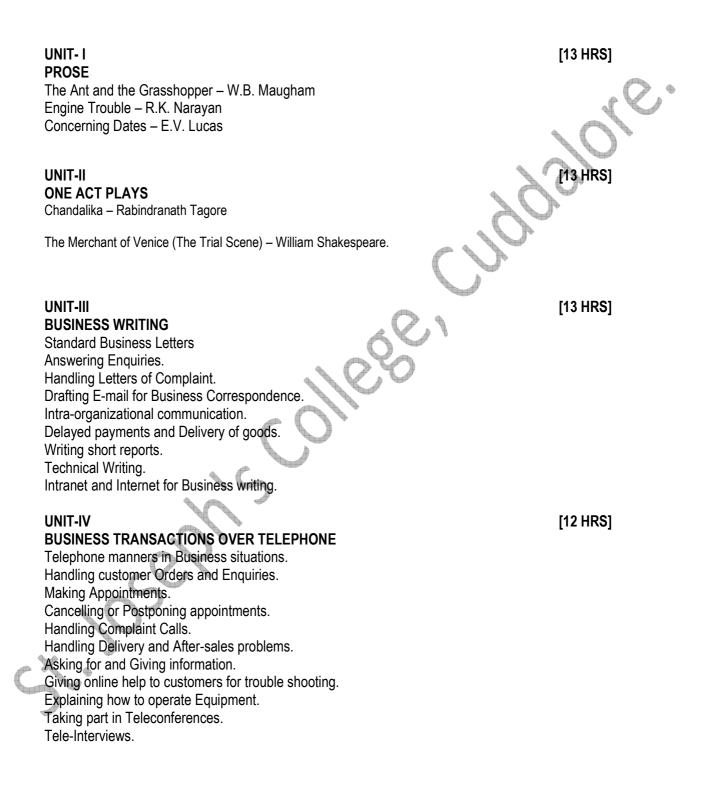
#### Text Book

Value Education - P. Paul



நேர்காணல்

#### FOUNDATION COURSE - ENGLISH - II LEC202S SEMESTER - II



[12 HRS]

2 HRS]

#### UNIT-V

#### 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 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.

[18 Hrs]

[18 Hrs]

[18 Hrs]

[18 Hrs]

#### I – BBM FINANCIAL ACCOUNTING BM203S

[18 Hrs]

#### UNIT – I Average Due Date and Account Current

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

#### UNIT – II Branch accounts

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

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

# UNIT – IV Partnership Accounts I

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

# UNIT – V Partnership Accounts II

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.
- 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.
  - 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]

[15 Hrs]

[15 Hrs]

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

#### Unit-2

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

#### Unit-3

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

#### Unit-4

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

#### Unit-5

**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.

#### [15 Hrs]

[15 Hrs]

**15 HRS** 

AEBM202S

# Perfect competition : Equilibrium of the firm and industry – Derivation of the supply curve – Market adjustment process – The time element. Unit II : Theory of Pricing under Imperfect Competition. Monopolistic competition – Product differentiation – Selling cost – Oligopoly – Cournot model – Kinked demand curve – Collusion and price leadership. Unit III : Theory of Factor Pricing- I. Marginal Productivity Theory of Distribution. Theories of Rent: Ricardian Theory, Modern theory and the concept of Quasi Rent. Theories of Wages : Iron Law of Wages , Wage Fund Theory. Unit IV : Theory of Factor Pricing- II. 20 HRS

**BUSINESS ECONOMICS – II** 

Theories of Interest : Loanable fund theory, Liquidity fund theory – Theories of profit : Dynamic theory, Uncertainity theory and Innovation theory.

#### Unit V: Theory of Welfare.

Welfare analysis: Pareto criterion and Pareto optimality – uitility possibility frontier – competitive equilibrium and pareto optimality – Limitations of Pareto criterion.

#### Text Books :

1. S. Sankaran, Business Economics, Margham Publication, Chennai.

**SEMESTER - II** 

Unit I: Theory of Pricing under Perfect Competition.

2. K.P.M.Sundaram, Vaish, 1997, Micro Economic Theory.

#### **Reference Books:**

- 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.

#### Journals for Reference

- 1. Journal of Applied Economics .
- 2. International Journal of the Economics of Business.

# 20 HRS

பருவம் : இரண்டாம் பருவம் பாடக் குறியீட்டு எண் : **EBT 201** அலக – 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 – காள் - வான் - அம்மா – அப்பா 6. பாப்பா – 7. цпіц — 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 **அ**லக – 2 உயிரெழுத்துக்கள், ஆய்த எழுத்து, மெய்யெழுத்துக்கள் - வகை, எண்ணிக்கையுடன் அறிதல். உயிர்மெய் எழுத்துகள் உருவாதலைக் கற்றல்: (வல்லின மெய்கள்) க் + அ – க .....ற் + ஒள – றௌ K + A – KA ..... RR + OU - RROU அலகு – 3 உயிர்மெய் எழுத்துகள் மெல்லினம், இடையினம் ங் + அ = ங் .....ன் + ஒள – னெள NG + A - NGA ..... N + OU - NOU ய் + அ – ய .....ள் + ஒள – ளெள  $\mathbf{Y} + \mathbf{A} - \mathbf{Y}\mathbf{A}$  ..... LL + OU - LLOU ஒலி வேறுபாட்டால் பொருள் மாற்றம் (ர-ற, ன-ண, ல-ள, ழ) அரம் - அரம் உன் - உண் வால் - வாள் - வாழ் ஒவ்வொன்றிற்கும் ஐந்து எடுத்துக்காட்டு தருக.

அலகு — 4

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சொல்-வகை
ஒரெழுத்து ஒருமொழி
பெயர்:
                                                                    re
ஆ, பூ, தீ, தை, கா (சோலை)
ഖിതെെ:
வா, போ, ஈ (கொடு)
தா, கா (காத்தால்)
ஈரெழுத்து ஒருமொழி:
பெயர்
கனி, பனி, வான், காடு, வீடு
ഖിതെ:
நில், படி, பார், காண், எழு
கொடர்மொமி: பெயர்:
கபிலர், வெள்ளிவீதியார், திருவள்ளுவர், ஆண்டாள், கம்பர், பாரதியார்
முக்கனி, முத்தமிழ், மூவேந்தர், 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:
                                ஊக்கு – மூக்கு
உதயம் – இதயம்
பண், மண் – கண்
                                படி – அடி
                                கல் – பல்
மரம், வரம் – கால்
                                கொடை – தொடை
ஆல், பால் – கால்
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.
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#### 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 - conquence of stress, stress manangement techniques.

#### Unit IV

Part-a

Anger and its manangement;

Meaning, definition, nature-causes-symtoms 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 LAW& PRACTICE OF BANKING BM305

#### UNIT- I Banker and Customer

Banker and Customer: General and special relationship. Paying Banker: Nature of banking business, negotiable instruments and their characteristics, payment of cheques and protection to the paying banker dishonors of cheques - grounds – payment of cheque and other instruments - mandatory function of the banker.

#### UNIT- II Collecting-Banker

Collecting-Banker: Collection of cheques and other instruments-protection to the collecting banks under the negotiable instruments Act - endorsements on cheques. Bills of exchange - different types of endorsements - forged endorsements. Holder of value - holder/payment in due course

#### UNIT- III Types of Customers and Account holders [20 Hrs]

Types of Customers and Account holders: Procedure and practice is opening and conducting theaccounts of customers particularly individuals including minors - joint account holders. Partnership firms - joint stock companies with limited liability-executors and trustees-clubs and associations joint Hindu family etc... Step to be taken on death, lunacy, bankruptcy, winding up or in cases of garnishee orders-non-resident accounts - accounts of Govt. Departments, payment of pension certificate

# UNIT- IV Services to Customers [15 Hrs]

Services to Customers: Remittance of funds by demand drafts, mail transfers, telegraph/telex

transfers - safety lockers safe custody of articles - standing instructions - credit cards.

#### UNIT- V Principles of Bank Lending

Principles of Bank Lending: Different kinds of borrowing facilities granted by banks such as Loans, cash credit, overdraft, bills purchased, bills discounted, letters of credit, Types of securities, NPA.

#### Text books:

- 1. K.P.M Sundharam and Varshney -Banking Theory, Law & Practice, Sultan Chand & Sons , New Delhi ,2007.
- 2. Banking Theory, Law And Practice Author: Gordon, Natarajan Himalaya Publishing House , 13th Edition ,New Delhi ,2007
- 3. Banking Theory & Practice Author: Shekhar K C Vikas Publishing House Pvt Ltd19th Edition Uttar
- Pradesh (India) 2008

# [20 Hrs]

[20 Hrs]

[15 Hrs]

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

#### UNIT – I Issue of Shares and 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

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

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

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 oven on behalf of vendor – Debtors and creditors are not taken over – When same set of books are continued.

#### UNIT – V Final Accounts of Companies

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, 3rd edition, Chennai, 2007.

# Reference books:

**R**.C.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, 3rd edition, New Delhi, 2001.
- 5. S.K.Bhattacharya, Accounting For Corporate, Vikas Publication, 1<sup>st</sup> edition, New Delhi, 1995.

# [18 hrs]

[18 hrs]

[18 hrs]

[18 hrs]

#### SEMESTER - III BUSINESS LAW BM307S

# **Objective:**

To understand the legal aspects of business operations

#### UNIT – I

#### [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 – Quasi Contract - Discharge of Contract – Remedies for Breach of Contract.

#### UNIT -III

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 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 – 5

# (15 hrs)

The Consumer Protection Act, 1986. – Definition of "Consumer" – Objectives –Role of Consumer Protection Council – Central council and State council – Consumer Disputes Redressal agencies – Meaning of Deficiency in service -District forum for Consumer Redressal – National commission—Jurisdiction – composition – Appeal. State commission - Jurisdiction – composition – Appeal

# [15 hours]

# [20 hours]

[15 hours]

# **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.saravanavel & 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 301Q

#### **OBJECTIVE:**

To motivate the students to apply the statistical techniques in their respective major subjects.

# (A question paper must contains 80% problems and 20% theory)

# 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-Combined standard deviation and Coefficient of Variation. 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 – Uses of index Numbers – Problems in the Construction of Index Numbers – Methods of Constructing Index Numbers – Simple Aggregative Method – Weighted Aggregative Indices – Laspeyre's, Paasche's, Bowley's and Fisher Ideal Method – Weighted Aggregative Indices – Quantity and value Indices – Tests of adequacy of Index Numbers: Time Reversal test, Factor Reversal test (problems only). Family Budget method.

# UNIT-V

Time Series – Uses and Components. Measurement of Trend: Semi-average method, Moving Average Method (problems up to 5 yearly) – Least Square Method (Fitting of straight line). Measurement of Seasonal Variation: Method of Simple Averages – Ratio-to-trend Method – Link Relative Method.

# **Text Books:**

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

#### **Reference Books:**

- 1. "Index Numbers, Applied Statistics" (2nd edition), Mudgett Gupta. O. P. & Ansari. M. A., Kadarnath & Co.
- 2. "Fundamentals of Statistics Volume II" (6th edition 1990), Goon. A. M., Gupta. M. K. and Dass Gupta. B, The World Press Private Ltd., Calcutta.
- 3. "Business Statistics" (1st edition 2008), Bharat Jhunjhunwala, S. Chand & Company Ltd.

#### SEMESTER – IV 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

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

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

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]

[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.

# [12 HRS]

# [12 HRS]

#### 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. Kamalesh 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 408S

# **Objective:**

To understand the concepts of financial system, Capital market & Secondary market and

guidelines of SEBI relating to capital & Secondary market

#### **Financial Services** UNIT-I

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

#### UNIT-II Lease

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**

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

#### Factoring, Forfeiting, Credit Rating **UNIT-IV**

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

#### UNIT-V **MICRO FINANCIAL SERVICES:**

Meaning and definition, Micro finance institution, Micro financial services, Scope and features of financial services, Demand for Micro finance, Micro financial programmes, Micro financial Service providers, Approaches, Task force.

# Text books:

**1.** S. Gurusamy, Financial services, MC Graw-Hill second edition 2009.

2. B.Santhanam, Banking and financial system, margham publications, Reprint 2009.

# [20 Hrs]

[20 Hrs]

# [15 Hrs]

# [15 Hrs]

# [20 Hrs]

# **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.
- 6. Dr. S.Gurusamy merchant banking and financial services McGraw Hill, 2012.

# (CHANGES IN 5<sup>TH</sup> UNIT)

# **Question Paper Pattern**

**Time: 3 Hours** 

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Marks-75

# Part-A: (10x2=20 marks) All the questions are to be answered

Part-B (5x5=25Marks) Five questions with internal choice (either or pattern)

# **Part-C (3x10=30marks)** Three out of five with open choice

Note: Questions should be asked from All five units,with a maximum of Two questions from each unit.

#### SEMESTER - IV CORPORATE ACCOUNTING-II BM409

#### UNIT -I Valuation of Goodwill and shares

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

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

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

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

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, 3rd edition, New Delhi, 2001.
- **5.** S.K.Bhattacharya, Accounting For Corporate, Vikas Publication, 1<sup>st</sup> edition, New Delhi, 1995.

#### [18 hrs]

[18 hrs]

[18 hrs]

[18 hrs]

[18 hrs]

#### SEMESTER -IV ENTREPRENEURIAL DEVELOPMENT BM410

#### UNIT- I The Entrepreneur

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 SSIsBusiness 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.
  - 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

[15 Hrs]

#### 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.

(20 Hrs)

#### SEMESTER – IV ENVIRONMENTAL STUDIES EVS401

#### Unit I: Environmental studies and Natural resources

Definition, scope and importance of environmental studies - forest resources: deforestation, mining, dams - water resources: over - utilization, floods, drought - mineral resources: exdploitation, 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 :

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:**

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 - Insitu and Ex-situ conservation of biodiversity.

# **Unit IV: Environmental Pollution:**

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:

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:

4

- 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

# (20 Hrs)

(20 Hrs)

(20 Hrs)

(20 Hrs)

# 20 Hrs)

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#### 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:<u>mapin@icenet.net</u>
- 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.

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- 6. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA,
- 7. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
- 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 Hrs)

(12 Hrs

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

# **UNIT-2**

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

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 penalities

#### UNIT-4

**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 accountrevision of duty loss or destroyed goods- clearance of goods- clearance of samplesregistration and exemption from registration

# **UNIT-5**

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 Indirect tax by Vinod k Singania

# (20 Hrs)

(16 Hrs)

# (15 Hrs)

# SEMESTER – V COST ACCOUNTING BM512

# UNIT I: Introduction

Cost Accounting – meaning, definition, objectives, advantages and 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: Cost Sheet

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

# UNIT III: Material And Inventory control

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

# UNIT IV: Overheads

Overheads – introduction, meaning, definitions and importance. Classifications – primary distribution – secondary distribution of overheads – machine hour rate computation.

# UNIT V: Marginal Costing

Marginal costing – introduction, meaning, definition, features, advantages and limitations. Breakeven analysis –meaning, definition and uses - PV ratio - margin of safety.

# **TEXT BOOKS:**

- 1) TS Reddy and Y. Hariprasad Reddy Cost accounting Margam publication, Chennai.
- 2) Dr. S. N. Maheswari, principles of cost and management accounting S. Chand & Sons, New Delhi.

# (10 Hrs)

(15 Hrs)

(20 Hrs)

# (15 Hrs)

# (15 Hrs)

#### **REFERENCE BOOKS:**

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

# SEMESTER – V BANKING AND REGULATORY MECHANISM BM513 **UNIT I: Banking Regulation Act**

Banking Companies Act 1949 - title and scope of the Act - Legal framework of regulation of banks – Regulation of banking business – Salient features of the Banking Regulation Act 1949.

# **UNIT- II: Central Banking**

Central Banking – evolution, definition, concepts and functions – Qualitative Methods of Credit Control. RBI Act 1934 – Role of RBI as a Regulatory Mechanism.

# UNIT- III: Paying Banker and Collecting Banker

Paying Banker: meaning - Payment in due course (Sec 10)- Duties and Responsibility of paying banker-Conditions in dishonor of a cheque-Statutory protection.

Collecting Banker: meaning – capacity of collecting banker- Statutory protection to collecting banker under sec 131- duties of collecting banker.

#### Legal Aspects of Banking operation **UNIT IV:**

The banking Ombudsman scheme, 2006. Basel Committee- Regulatory Response to the Financial Crisis- Design and Main Features of Basel III- Global Policy Reform Progress on Basel Rules Implementation. Letter of credit and Banking Guarantees.

# **UNIT V:**

(20 hrs)

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. 2 nd Edition, 2008.

(15 hrs)

# (15 hrs)

(15 hrs)

(15 hrs)

#### **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 Pyt 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.

5. Modern Banking Theory & Practice- D.Muraleedharan. PHL Learning Private Limited, Delhi,2014.

#### SEMESTER – V INTERNATIONAL FINANCE EBM514S

#### **UNIT - I INTRODUCTION**

International banking – meaning, origin and functions – Risks - Domestic banking – Foreign trade financing – International financial transaction: lending and borrowing across borders

#### **UNIT - II FOREIGN EXCHANGE MARKET**

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

#### **UNIT- III INTERNATIONAL FINANCIAL INSTITUTIONS**

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

# **UNIT - IV 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 – V 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

[13 Hrs]

[15 Hrs]

Project - meaning, definition, characteristics – Project Life Cycle Phases– Project Management - Role of a project manager.

# UNIT-II THE PLANNING PROCESS:

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

# UNIT-III PROJECT APPRAISAL:

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

# UNIT-IV SCHEDULING:

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

# Project report – meaning, objectives, characteristics and importance – 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 andControl. 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.

# [15 Hrs]

[16 Hrs]

[16 Hrs]

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

#### **Unit I- INTRODUCTION TO CRM**

Customer Relation Management – meaning, definitions, importance, advantages and types - CRM cycle - necessity for adoption - reasons and failure of CRM.

# Unit - II E-CRM

E - Customer Relation Management – meaning, definitions and advantages. Difference between CRM and E-CRM - Components and challenges of E-CRM

# **Unit-III CUSTOMER SATISFACTION**

Customer Satisfaction - meaning, definition, significance of Customer Satisfaction, components of Customer Satisfaction, Customer Satisfaction Models, Measuring Customer Satisfaction, Customer Satisfaction Practices.

# **Unit-IV CUSTOMER SERVICE**

Nature and types of customer - complaint redressal methods Talwar and Goiporia committee report, customer service committee, customer day – banking Ombudsman Scheme.

# Unit-V DATABASE MANAGEMENT

Database Management: Database Construction, Data Warehousing, Data Mining. Characteristics, Data Mining tools and techniques, Meaning, Significance, Advantages, Call Center, Important CRM softwares.

# **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. S H.Peeru Mohamed & A. Sangadevan , Customers Relationship Management A Step by step approach , Vikas Publishing House Private Limited , Noida .

# (15Hrs)

(15Hrs)

(20Hrs)

#### **(20Hrs)** Goiporia

# (20Hrs)

# SEMESTER – VI MANAGEMENT ACCOUNTING BM617

# UNIT I: Introduction

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

# UNIT II: Financial Statement analysis

Introduction -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: Fund flow and Cash flow statement

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

# UNIT IV: Budget and Budgetary control

Introduction – meaning and definition- forecasts and budget –types – Budgetary control – meaning, objectives, advantages and limitations – essentials of successful budgetary control- installation of budgetary control system – preparation of budgets – sales, production, materials, cash, fixed and flexible.

# UNIT V: Capital Budgeting

Capital budgeting – introduction, meaning, definition, importance and steps – methods of capital budgeting – payback period, accounting rate of return, net present value method and internal rate of return method.

# **TEXT BOOKS:**

1. S. N. Maheswari, accounting financial control, S. Chand & Sons, New Delhi.

2. S. Reddy & Murthy Management Accounting – Margam publications, Chennai **REFERENCE BOOKS:** 

- 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.

# (10 Hrs)

# (15 Hrs)

(15 Hrs)

# (15 Hrs)

(20 Hrs)

# SEMESTER – V HUMAN RESOURCES MANAGEMENT BM618

# UNIT I:

Human resource 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:

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:**

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

# UNIT IV: TRAINING AND DEVELOPMENT:

Training and development – meaning, nature and 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:

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

# **TEXT BOOKS:**

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

# **REFERENCE BOOKS:**

- 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.

# [15 Hrs]

#### [15 Hrs] the need

# [15 Hrs]

[15 Hrs]

[10 Hrs]

# SEMESTER – VI INVESTMENT MANAGEMENT EBM619

# UNIT - I INTRODUCTION TO INVESTMENT

#### [10 Hrs]

[15 Hrs]

[15 Hrs]

[20 Hrs]

Investment – meaning – Investment Vs speculation - Investment Vs Gambling – Important factors favourable for investment program – stages in investment – Investors Classification.

# UNIT- II SECURITY INVESTMENT

Meaning - bonds - preference shares - equity shares – derivatives – options – swaps – Features – mutual fund.

# UNIT - III NON - SECURITY INVESTMENT

Meaning - Government securities – Life Insurance - UTI- commercial banks - provident fund - post office schemes - National savings schemes – Fixed deposit schemes.

# UNIT- IV RISK AND RETURN

Meaning - Historical and expected return- Types of Risk - Measurement of risk.

# UNIT - V FUNDAMENTAL AND TECHNICAL ANALYSIS [15 Hrs]

Meaning - Economy, Industry and company specific analysis – Tools for technical analysis – Charts, Support and Resistant level analysis.

# **TEXT BOOKS :**

1. Preeti Singh, Investment Management, Himalaya Publishing House.

2. V. K. Bhalla, Fundamentals of Investment Management, S. Chand.

# **REFERENCE BOOKS:**

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

# SEMESTER -VI MARKETING EBM620

#### Unit-I Introduction

[15 Hrs]

[13 Hrs]

[16 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

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

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

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

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.

# [16 Hrs]

# [15 Hrs]

# **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 Poblications, 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.

# **REFERENCE BOOKS:**

- 1. Dr. R.L.Varshney & Dr.S.L.Gupta, Marketing Management, 3rd revised edition, 2004, S.Chand &sons, New Delhi.
- 2. Philip Kotler and Gary Armstrong, 11<sup>th</sup> Edition, Principles of Marketing 12th Edition 2005, Pearson Prentice Hall of India Ltd, New delhi.
- 3. Stanton William, Charles Futrell, 1987, Fundamentals of Modern Marketing Tata McGrew Hill Publishing Company Ltd, New Delhi.

**SEMESTER - VI EU601 EXTENSION ACTIVITIES**