# RESTRUCTURED (PHASE – III) UG PROGRAMME -B.COM

WITH EFFECT FROM 2008 -09

## COMMERCE (SELF-SUPPORTING)

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## CO 1500 FINANCIAL ACCOUNTING

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### Course Objectives:

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

### Unit 1: Final Accounts – Depreciation
Advanced problems in final accounts of a sole trader - Depreciation Accounting Straight Line and Diminishing Balance methods including change in the method of depreciation.

### Unit 2: Single Entry and Self-Balancing Ledgers
Single entry meaning and salient features - Conversion method – Self-balancing ledgers.

### Unit 3: Branch Accounts
Branch Accounts - Dependent Branches - Stock and Debtors System - Departmental accounts with inter-department transfers at profit.

### Unit 4: Hire Purchase and Royalty

### Unit 5: Insurance Claims
Insurance Claims – for loss of Stock & loss of Profit

### Course Texts

### Course References


CO 1501  BUSINESS ENVIRONMENT

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

Course Objectives

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

Unit 1: Business Environment

Unit 2: Economic Environment

Unit 3: Political Environment
Political & Government Environment – Functions of the state – Economic Roles of the government – Government and Legal Environment – The constitutional Environment

Unit 4: Social Environment

Unit 5: Global Environment

Course Texts
S. Sankaran, Business Environment, Margham Publications, Chennai, 2002

Course References
Raj Agarwal, Business Environment, Excel Books, New Delhi, 2002
CO 2500 BUSINESS MANAGEMENT

Category : MC  Hrs/Week : 6
Year & Semester : I YEAR – II SEM.  Credits : 6
Course Code : CO 2500

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

Unit 1: Management
Definition & Meaning of management – Functions of Management – Managerial skills – levels of management – roles of manager, Management as a Science or Art – approaches to management – contribution to management thinking by F.W.Taylor, Henry Fayol, Hawthorne experiment and Peter Drucker

Unit 2: Planning

Unit 3: Organising

Unit 4: Directing

Unit 5: Controlling

Course Texts
Course References


ST 2102  Business Statistics

Category : AR  Hrs/Week : 6
Year & Semester : II YEAR - III SEM  Credits : 4
Course Code : ST 2101

Course Objectives:

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

Unit I: Introduction to statistics
Presentation of Data- Diagrammatic representation of data - Bar diagrams – Pie diagrams – histogram- Frequency Polygon and frequency curve – Pictogram and Cartogram.

Unit II: Measures of Central Tendency
Simple averages – mean, median, mode – Geometric mean and Harmonic mean – Weighted Arithmetic mean.
Measures of Dispersion- Range – Quartile deviation – Mean deviation – Standard deviation –Coefficient of variation – Combined mean and standard deviation.
Skewness- Karl Pearson and Bowley’s Coefficient of Skewness- Moments- Kurtosis.

Unit III: Curve fitting
Fitting a straight line and second degree parabola.
Correlation- Scatter diagram – Limits of correlation coefficient – Spearman’s Rank correlation coefficient- Simple problems.
Regression- Properties of Regression coefficients and regression lines.

Unit IV: Times Series
Unit V: Index Numbers


Unit V: Elements of Operation Research


BOOKS FOR STUDY AND REFERENCE


CO 3022 COMPUTER APPLICATIONS IN ACCOUNTING

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

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

Unit 1: Fundamentals of Computers


Unit 2: Computer and its network

Unit 3: Tally 7.2 - An overview

Unit 4: Inventory Management in Tally

Unit 5: New features in Tally

Course Text:
Agarwal & Kumar, Financial accounting on Computers using Tally, Dreamtech Press, New Delhi, 2002

Course Reference:
Nadhani Accounting with Tally, BPB Publishers, New Delhi, 2000

CO 3500 BUSINESS LAW I

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Course Objectives

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

Unit 1: Contract
Law of contract-Nature of contract-Offer and acceptance-Consideration-Capacity to contract-Free consent-Legality of object

Unit 2: Agreement
Agreement not declared void-Legal formalities-Contingent contracts
Unit 3: Discharge of Contract
Performance of contract-Discharge of contract

Unit 4: Quasi Contract
Quasi contracts-Remedies for Breach of contracts

Unit 5: Indemnity & Agency
Indemnity and Guarantee-Bailment and pledge- Contract of Agency

Course Texts

Course References
Srinivasan, Business Law, Margham Publishers, Chennai, 2004
Kuchcal, Mercantile Law, Vikas Publishing house, New Delhi, 2003

CO 3501 COMPANY LAW AND SECRETATIAL PRACTICE

Category : MC  Hrs/Week : 6
Year & Semester : II YEAR – III SEM.  Credits : 6
Course Code : CO 3501

Course Objectives:

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

Unit 1: Company – An overview
Company - Definition – Characteristics – Kinds of companies – Private and public – Privileges enjoyed by a private company – Holding and subsidiary company – Government company – Foreign company - NCLT.

Unit 2: Formation
Formation of company – Preliminary contracts – Promotion – Memorandum of Association –Contents – Alteration of memorandum – Doctrine of ultra vires. Articles of Association – Content of articles – Alteration of articles – Doctrine of constructive notice and indoor management

Unit 3: Books of Accounts
Statutory and other books - Period of preservation of records - Returns to be filed with the registrar - Secretarial duties regarding maintenance of statutory and other books
Unit 4: Dividend
Dividend - Statutory provisions - Dividend and interest distinguished - Payment of interest out of capital - Secretarial duties relating to payment of dividend.

Unit 5: Drafting
Practical aspects of drafting – general principles – Drafting of notice and resolutions – Drafting of minutes and Chairman Speech

Course Texts
N.D. Kapoor, Company Law and Secretarial Practice, Bookwell Publishers, New Delhi, 1984
Srinivasan, Company Law & Secretarial practice, Margham Publishers, Chennai, 2005

Course References
Atwar Singh, Company Law, Bookwell Publishers, New Delhi, 1989

EC 3103  GENERAL ECONOMICS

Category : AR  Hrs/Week : 6
Year & Semester : II YEAR – II SEM.  Credits : 4
Course Code : EC 3103

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

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

Unit II: Macroeconomics
National income concepts- Determination of national income and employment Determinants of consumption, saving and investment

Unit III: Money and Banking
Concepts of money- Commercial banks and credit creation- Central bank and credit control

Unit IV: Money supply and price level
Measures of money supply; Velocity of money- Determination of the price level Inflation and Deflation – causes and remedies
Unit V: Public Finance
Budgets – Types of budget deficit- Direct and indirect taxes -Development and non-development expenditure

BOOK FOR STUDY:


BOOKS FOR REFERENCE:


WEBSITIES FOR REFERENCE:
www.rbi.org.in                        www.brankreport.rbi.org.on
www.cpolicy.rbi.org.in               www.bulletin.rbi.org.in
www.indiastat.com                    http://mospi.nic.in

CO 4501    BUSINESS LAW and VAT

Category          : MC                   Hrs/Week : 6
Year & Semester   : II YEAR – IV SEM.  Credits : 6
Course Code       : CO 4501

Course Objectives:

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

UNIT – I: Sale of Goods

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

UNIT - III: Carriage of Goods
UNIT - IV: Consumer Protection Act

UNIT - V: VAT

Course Texts

Course References
A.Ramayya, Bare Act - Sale of Goods Act
Bare Act - Consumer Protection Act, 1986

CO 4502 COMPANY ACCOUNTS

Category : MC
Year & Semester : II YEAR – IV SEM.
Course Code : CO 4502
Hrs/Week : 6
Credits : 6

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

Unit 1: Shares

Unit 2: Debentures
Issue of Debentures – Redemption of Debentures -Cum-interest & ex-interest – Purchase of own debentures as investment and their cancellation – Redemption of Debentures through Sinking Fund & by conversion

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

Unit 4: Alteration of Share Capital
Acquisition of business (new set of books only) – Vendor Suspense Account – Profit Prior to incorporation – Alteration of Share Capital of Company – Internal Reconstruction
Unit 5: Liquidation and Goodwill
Liquidation of Companies – Liquidators final statement of Account – Valuation of Shares & Goodwill

Course Texts

Course References
R.L.Gupta & Radhasamy, Corporate Accounting, Sultan Chand Publications, New Delhi, 2008
Reddy & Murthy, Corporate Accounting, Margham Publications, Chennai, 2008
R.S.N.Pillai, Bhagawathi, S. Uma, Fundamentals of Advanced Accounting, Vil.-II, S.Chand, New Delhi-2007

CO 5500 INDIAN BANKING

Category       : MC          Hrs/Week : 6
Year & Semester : III YEAR – V SEM.    Credits : 6
Course Code     : CO 5500

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

Unit I: Banking – An overview

Unit II: Banker, Customer & Cheque
Relationship between banker and customer – honoring of cheques – secrecy of customers’ account – general lien – right to set off.
Legal characteristics of a Cheque – endorsement and crossing of cheques – collection and payment of cheques

Unit III: Loans & Advances
Secured and unsecured loans and advances – principles of lending – kinds of lending
Unit IV: Other functions
Electronic banking – ATM – credit cards – debit cards – telephonic banking – door
to door banking – merchant banking – nature and scope – project appraisal – credit
syndication – SEBI guidelines – venture capital – underwriting

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

Course Texts
Varshney and Sundaram, Banking and financial system of India, Sultan Chand
Publishers, 2000
Sekar, Banking theory & practice, Vikas Publishing House, 1999

Course References
Vasant Desai, Indian banking, Bookwell Publishers,
New Delhi, 1997
Mathur, Indian Banking, Performance, Problems and Challenges, Bookwell
Publishers, New Delhi, 2000

CO 5501  COST ACCOUNTING

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Course Objectives:

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

Unit 1: Introduction to Costing
Cost accounting & its objectives - Financial Accounting Vs Cost Accounting – Steps
in installing a Cost Accounting system – Classification of Costs – Cost Unit – Cost
Centre – Element s of Cost – Preparation of Cost Sheet & Quotation for tender –
Reconciliation of Cost & Financial Accounts

Unit 2: Material Costing
Material Control – Purchasing –Centralised Vs Decentralised - Store Keeping –
Levels of Stock – EOQ & ABC Analysis – Issue Pricing Methods – FIFO, LIFO &
Weighted Average – Treatment of Scrap, Spoilage, Wastage & Defectives.

Unit 3: Labour Costing
Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme

**Unit 4: Overheads**
Treatment of Overheads – Steps in Overhead Accounting (Allocation, Apportionment & Absorptions) – Calculation of Machine hour rate – Activity based Costing

**Unit 5: Methods of Costing**

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

**Course References**
S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002
Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002

**CO 5502  HUMAN RESOURCES MANAGEMENT**

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**Course Objectives:**

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

**Unit I: Human Resource Management**
Definition – Objectives – Functions - evolution and growth of HRM – qualities of a good HR manager – changing roles of a HR Manager – problems and challenges of a HR manager.

**Unit II: Planning the Human resources**

**Unit III: Recruitment & Selection**

**Unit IV: Training & Development**

**Unit V: Performance Appraisal**

**COURSE TEXT**
Tripathi - Personnel Management, Sultan Chand & Sons, New Delhi, 2000
L M Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi, 2005

**COURSE REFERENCES:**

**CO 5503 MARKETING MANAGEMENT**

**Category** : MC  **Hrs/Week** : 6  
**Year & Semester** : III YEAR – V SEM.  **Credits** : 6  
**Course Code** : CO 5503

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

**Unit 1: Marketing and the Marketing Process**
Unit 2: Consumer / Business Market Segmentation

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

Unit 4: Developing the marketing mix: Marketing channels and communication strategies
Marketing channels and its nature – their function and types – channel design management – channel behavior, organization and conflict. Marketing communication mix – integrated marketing communications – communication process – steps in developing effective communications – setting the overall promotion budget – setting the overall promotion budget – setting the total promotion budget and mix – socially responsible marketing communications.

Unit 5: Contemporary Issues
Competitive analysis and strategies – balancing customer and competitor orientations – global market environment – social responsibility and marketing ethics – citizen and public actions to regulate marketing – socially responsible marketing.

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

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

CO 5401 PERSONAL INVESTMENT
Category : ES Hrs/Week : 3
Year & Semester : III YEAR – V SEM. Credits : 2
Course Code : CO 5401

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

**Unit 1: Investment**
Investment objectives – Investment Vs Speculation – Factors affecting selection of investment – Time value of money – Future value of one time investment and annuity – Present value of a one time receipt and Annuity

**Unit 2: Security Valuation**
Security valuation – Risk- types - Bond return and valuation – Yield to Maturity – Bond value theorem

**Unit 3: Equity Valuation**
Equity valuation-Capital Asset Pricing Method (CAPM) - Systematic and Non-systematic risk

**Unit 4: Investment Alternatives**

**Unit 5: Problems in Investment**
Working out various problems in Investment

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

**Course References**
A.N. Shanbag, In the Wonderland of Investment, Popular Parkashan, Bombay, 2002
V.N.S.Raman, Investment Principles and Techniques

**CO 5402 FINANCIAL SERVICES**

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**Course Objectives**
1. To highlight the meaning and significance of the financial services available in the country;
2. To understand the role of financial services in the development of the capital market and the economy of the country.

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

Unit II: Lease Financing
Meaning and concept of Leasing – Types of Lease, Documentation and Legal aspects – fixation of Lease Rentals and Lease Evaluation

Unit III: Securitisation
Meaning and procedure – Securitisation in India – Demating of Share.

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

Unit V: Problems in Leasing & Factoring
Working out various problems in leasing evaluation & factoring

Course Texts

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

CO5400 INSURANCE

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

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

Unit I: Insurance
Meaning, functions, nature and principles of insurance, importance of insurance to individuals and business.

**Unit II: Life Insurance**

**Unit III: Marine Insurance**

**Unit IV: Fire Insurance**

**Unit V: Miscellaneous Insurance**

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

**Course References**
M. N. Mishra, Modern concepts of Insurance, S. Chand & Co., 2000
P. S. Palandi, Insurance in India, Response Books – Sagar Publications, 2000

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**CO5403  INTRODUCTION TO ENTREPRENEURSHIP**

**Category** : ES  
**Hrs/Week** : 3  
**Year & Semester** : III YEAR – V SEM.  
**Credits** : 2  
**Course Code** : CO 5403

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

**Unit I: Entrepreneur**

**Unit II: Entrepreneurial Growth**
Factors affecting entrepreneurial growth – economic, non-economic & governmental.

**Unit III: Entrepreneurial Competencies**
Entrepreneurial Competencies – meaning traits, major competencies, developing competencies.

**Unit IV: Project Management**
Project Identification – Project Selection – Financing of projects

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

**Course Texts**
S.S.Khanka, Entrepreneurial Development, S. Chand & Co, New Delhi, 1997
CHARANTIMATH, Entrepreneurship development & Small business enterprise, Pearson Edn., New Delhi,

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

**CO6600  CREATIVE ADVERTISING**

**Category**: MS  
**Hrs/Week**: 4  
**Year & Semester**: III YEAR – VI SEM.  
**Credits**: 4  
**Course Code**: CO 6600

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

**Unit I: Creative Advertising**
Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising.

**Unit II: Consumer Behaviour**
Consumer Behaviour – consumer decision making process – consumer perception process

**Unit III: Creative Advertising**
Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.
Unit IV: Designing

Course Text:

Course References:

CO6601 INTERNATIONAL MARKETING

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

Course Objectives

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

Unit 1
Introduction - trend towards globalization - classification of Foreign markets - motivation - scope - tariff and non-tariff barriers - stages of international marketing - international and multi-international marketing - economic, technological, political and social factors affecting international marketing

Unit 2
Selection of foreign markets - parameters for market choice decision - modes of entry into global markets - Exporting - licensing - franchising - joint ventures - subsidiaries

Unit 3
Selection of products - product policy - product standardization - adaptation - international product life policy - international product strategies - promotion of international products

Unit 4
Pricing - International pricing terms - export pricing
Unit 5
Channels of distribution in selected foreign countries - factors affecting channel decision - foreign agents - identification - motivation - control of foreign agents

Course Text:
Varshney and Bhattacharya, INTERNATIONAL MARKETING, Bookwell Publishers, New Delhi, 1999
Warren Keegan, INTERNATIONAL MARKETING

Course References:
Susan Douglas & Samuel Craig, GLOBAL MARKETING STRATEGY Kripalani, INTERNATIONAL MARKETING

CO6602  MARKETING RESEARCH
Category : MS  Hrs/Week : 4
Year & Semester : III YEAR – VI SEM.  Credits : 4
Course Code : CO 6602

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

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

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

Unit III: Types of research
Exploratory – Descriptive – Basic Experimentation

Unit IV: Data Collection
Kinds of data – search for secondary data – basic methods of primary data collection – observation – interviewing and questionnaire

Unit V: Report
Research presentation and research process evaluation
Course Texts:
Ravilochanan, Marketing Research, Margham Publishers, Chennai, 2006

Course References:
Naresh K Malhotra, Marketing research – An applied orientation, Pearson Education Publishers, 2000
Luck, Marketing Research, Bookwell Publishers, New Delhi 1989

CO6603 RETAIL MARKETING

Category : MS  Hrs/Week : 3
Year & Semester : III YEAR – VI SEM.  Credits : 3
Course Code : CO 6603

Course Objectives

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

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

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

Unit III: Location
Retail location and sight selection

Unit IV: Pricing
Pricing strategies and approaches – store lay out – design – visual merchandising

Unit V: Customer Service
Customer service and its practices in India

Course Texts:
Michael Levy and Barton A Weitz, Retailing Management, Tata Mc Graw Hill, New Delhi, 2001
Course References:
Gilbert Pearson, Retail Marketing, Education Asia, 2001
Vedamani, Gibson, Retail Marketing, Jaici Publishing House, New Delhi, 2000
Berman & Evans, Retail Management, PHI, New Delhi, 2001

CO6604  FINANCIAL MANAGEMENT

Category       : MS  Hrs/Week : 4
Year & Semester : III YEAR – VI SEM.  Credits : 4
Course Code    : CO 6604

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

Unit 1: Finance Functions
Finance function and its importance in business – Role of the finance Manager – Goals of Financial Management – Time Value of Money

Unit 2: Capital Structure

Unit 3: Cost of Capital
Cost of Capital – significance – Cost of Debt, Preference shares and Equity – Weighted average cost of capital

Unit 4: Capital Budgeting
Capital budgeting – significance – Techniques of Capital Budgeting – Pay back period – Return on investment, Net Present Value (NPV), Profitability index and Internal rate of return (IRR)

Unit 5: Working Capital

Course Texts
Dr.S.N.Maheshwari, Financial Management, Sultan Chand & Sons, New Delhi, 2004
CO6605 MANAGEMENT ACCOUNTING

Category : MS
Year & Semester : III YEAR – VI SEM.
Course Code : CO 6605

Hrs/Week : 4
Credits : 4

Course Objectives

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

Unit 1 : Management Accounting
Management Accounting – definition, function, scope, Management Accounting Vs. Financial Accounting

Unit 2: Budgetary Control
Budgetary Control- Production Budget – Purchase Budget – Cash Budget – Fixed & Flexible Budget - Zero Based Budgets – Master Budget

Unit 3: Ratio Analysis
Ratios - Advantages, limitations – Profitability, liquidity, turnover ratios

Unit 4 : Fund Flow
Funds Flow Statement

Unit 5 : Marginal Costing and Variance analysis
Application of Marginal Costing techniques in managerial decision making. Variance Analysis – Material, Labour, Overhead variance

Course Texts
Reddy & Murthy, Management Accounting, Margham Publications, Chennai, 2005

Course References
Dr.S.N.Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
CO6606   ADVANCED CORPORATE ACCOUNTING

Category        : MS  Hrs/Week : 4
Year & Semester  : III YEAR – VI SEM.  Credits : 4
Course Code      : CO 6606

Course Objectives

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

Unit 1 : Insurance Company accounts
Accounts of insurance companies – final accounts of life assurance companies – ascertainment of profits – valuation balance sheet – final accounts of general insurance companies

Unit 2 : Banking Company Accounts
Accounts of banking Companies – rebate on bills discounted – Non-performing assets and their treatment – Provision for doubtful debts – final accounts of banking companies

Unit 3 : Holding Companies
Accounts of Holding Companies – consolidation of balance sheet only

Unit 4 : Electricity companies
Double accounts system – Accounts of Electricity Companies – treatment of replacement of assets – disposal of surplus

Unit 5 : Amalgamation of companies
Amalgamation of companies – merger and purchase method with inter company investments

Course Texts
Reddy & Murthy, Corporate Accounting, Margham Publications, Chennai, 2005

Course References
Shukla & Grewal, Corporate Accounting, Chand & Co., Publishers, New Delhi, 1999
R.L.Gupta & Radhasamy, Corporate Accounting, Sultan Chand & Sons, New Delhi, 2001
**CO6607  AUDITING**

Category : MS  
Hrs/Week : 3  
Year & Semester : III YEAR – VI SEM.  
Credits : 3  
Course Code : CO 6607

**Course Objectives**

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

**Unit 1: Auditing**  
Auditing – meaning – objective – kinds

**Unit 2: Internal Control**  
Internal Control – internal check – internal audit – audit note book – audit working paper – audit programme

**Unit 3: Vouching**  
Vouching – verification and valuation of Assets and Liabilities

**Unit 4: Company Auditor**  

**Course Texts**

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

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

**Course References**

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

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**CO6650  EXPORT MANAGEMENT**

Category : SK  
Hrs/Week : 15  
Year & Semester : III YEAR – VI SEM.  
Credits : 15  
Course Code : CO 6650

**Course Objectives**

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

**Unit 1: Foreign Trade**

**Unit 2: Entering Foreign Markets**

**Unit 3: EXIM Policy**

**Unit 4: Export Financing**

**Unit 5: Export Institutions**

**Course Text**
P.R.KURANA, EXPORT MANAGEMENT, Golgotia Publishing Company, New Delhi, 2001

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

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**CO 6651 INCOME TAX LAW & PRACTICE**

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**Course Objectives:**
1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.
Unit 1: Income Tax – An overview
Basic of charge – Residential Status and tax incidence – exempted incomes – capital and revenue

Unit 2: Heads of Income
Computation of income under salary, house property, business and profession, Capital gains and other sources.

Unit 3: Computation of Total income
Clubbing of incomes - deemed incomes - set-off and carry forward of losses – computation of total income – deductions from Gross Total incomes – Rebates and Relief

Unit 4: Tax Authorities
Income Tax authorities – powers and duties – procedure for assessment – appeals and revisions

Unit 5: Tax Administration
Collection of tax at source – advance payment of tax – recovery and refund of tax – penalties, offences and prosecution

Course Texts

Course References
Dr. Vinod K Singhania, STUDENTS’ GUIDE TO INCOME TAX, TAXMAN PUBLICATION, 2005
R. BUPATHY, A study on Income Tax & CST, PRIME KNOWLEDGE SERIES, Chennai, 2005
Dr. MEHROTRA & Dr. GOYAL, Income tax Law and Accounts, Sahitya Bhavan Publications
### RESTRUCTURED (PHASE – III) UG PROGRAMME - B.COM
WITH EFFECT FROM 2008 -09

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

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CO 2105 – BUSINESS COMMUNICATION

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

Hrs/Week : 6  
Credits : 4

Course Objectives:-

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

Unit 1:- ESSENTIALS OF EFFECTIVE BUSINESS LETTERS

Unit 2:- BUSINESS ENQUIRIES:-

Unit 3:- PERSONNEL CORRESPONDENCE

Unit 4:- SECRETARIAL CORRESPONDENCE
Intra-organizational business communication – Memorandum – Notices – Circulars – Orders – Staff suggestions and complaints – Correspondence with regional and branch offices – Agenda and minutes – Report Writing – Kinds of Reports – Tables and graphic presentation – Periodicals publication for internal circulation

Unit 5:- PUBLIC RELATIONS CORRESPONDENCE

Course Text:–

Course References:–
Objectives:
1. To familiarize the students with the essentials of an effective business letter.
2. To train them to draft business letters relating to different situations.

Unit 1: BUSINESS CORRESPONDENCE – AN OVERVIEW
Business correspondence - Need - Functions - Kinds of business letters - Essentials of an effective business letter (Layout) - Planning the letter

Unit 2: BUSINESS LETTERS
Business enquiries and replies - Credit and status enquiries - Placing and fulfilling orders - Complaints and adjustments - Collection letters - Secular letters - Sales letters - Agency correspondence and goodwill letters - Import and export correspondence

Unit 3: PERSONNEL CORRESPONDENCE
Application for employment - References - Testimonials - Letters of appointment - Confirmation - Promotion - Retrenchment and resignation

Unit 4: OFFICE CORRESPONDENCE
Intra-organizational business communication - Memorandum - Notices - Circulars - Orders - Staff suggestions and complaints - Correspondence with regional and branch offices - Agenda and minutes - Report writing - Kinds of reports - Tables and graphic presentation - Periodicals publication for internal circulation

Unit 5: PUBLIC RELATIONS CORRESPONDENCE
External communication - Press release and notices - Press conference - Exhibitions - Launches - Magazines - Brochures - Advertising - Direct mailing advertising - Classified advertising - Speeches - Committees and conferences - Interviews - Suggestion schemes - Listening and communication for public relations.

COURSE TEXT:

COURSE REFERENCES:
CO 2301 – INTRODUCTION TO INCOME TAX

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

Course Objectives:

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

Unit 1:–
Basic Concepts of Income Tax – Capital Expenditure Vs Revenue Expenditure.

Unit 2:–
Residential Status of different persons – Exempted Incomes U/s. 10 (any 15)

Unit 3:–
Income from Salaries (important provisions and basic problems) – Capital Gain – House Property.

Unit 4:–
Deductions U/s.80 (Important Sections only)

Unit 5:–

Course Text:–

Course References:–
Dr. Bhagavathi Prasad, Income Tax Law and Practice.
CO 2302 – FINANCIAL MANAGEMENT

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

Course Objectives:-

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

Unit 1:- FINANCIAL FUNCTION
affecting finance functions – goal of financial management.

Unit 2:- TIME VALUE OF MONEY
Meaning – computation of present value and future value of money

Unit 3:- CAPITAL STRUCTURE AND LEVERAGE
Meaning of capital structure – factors affecting capital structure – EBIT – EPS analysis –
indifference point EBIT – meaning of leverage – types – operating, financial and
combined leverage – sources of finance.

Unit 4:- COST OF CAPITAL
Importance – computation of cost of various sources of capital – weighted average cost
of capital.

Unit 5:- CAPITAL BUDGETING
Meaning – importance – methods – payback period – discounted payback period – ARR
– NPV – Profitability Index – IRR.

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

Course References:-
Khan & Jain, Management Accounting & Financial Management, Tata McGraw Hill
Publishers, New Delhi.
CO 3104 – ACCOUNTS & BUSINESS APPLICATIONS

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

Course Objective:

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

Unit 1:- Introduction to Double Entry Accounting

Unit 2:- Final Accounts and Depreciation
Final accounts of a sole trader with adjustments – Depreciation Accounting (Straight Line and Written Down Value Methods only)

Unit 3:- Rectification of Errors
Errors – Types and rectification – Bank Reconciliation Statement.

Unit 4:- Financial Statement Analysis
Ratio Analysis (only calculation of ratios from financial statements) – Common Size Statements.

Unit 5:- Cash Flow Analysis
Cash Flow Statement (AS 3)

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

Course References:
CO 3201 – FINANCIAL MANAGEMENT

Category : AO  Hrs/Week : 6
Year & Semester : II YEAR – III SEM.  Credits : 4
Offered To : BBA & B.COM- CORP

Course Objectives:-

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

Unit 1:- FINANCIAL FUNCTION

Unit 2:- TIME VALUE OF MONEY
Meaning – computation of present value and future value of money

Unit 3:- CAPITAL STRUCTURE AND LEVERAGE

Unit 4:- COST OF CAPITAL
Importance – computation of cost of various sources of capital – weighted average cost of capital.

Unit 5:- CAPITAL BUDGETING

Course Text:-
Dr. S. N. Maheswari, Financial Management, Sultan Chand & Sons, New Delhi

Course References:-
Course Objectives:

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

Unit I: Marketing

Introduction – meaning – definition – importance – advantages

Unit II: Segmentation

Market segmentation – meaning and importance – basis of segmentation

Unit III: Product Life cycle

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

Unit IV: Pricing policies

Pricing Policies – Types – Physical distribution

Unit V: Promotion

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

Course Text:

Course Reference:
Philip Kotler, Principles of Marketing, Printice Hall of India, New Delhi, 2004

J.Jayasankar, Marketing, Margham Publication, Chennai
CO 4206 – ACCOUNTS & BUSINESS APPLICATIONS

Category : AO
Year & Semester : II YEAR – IV SEM.
Offered To : BSc- COMP.SCIENCE

Hrs/Week : 6
Credits : 4

Course Objectives:-

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

Unit 1:- Introduction to Double Entry Accounting

Unit 2:- Final Accounts and Depreciation
Final accounts of a sole trader with adjustments – Depreciation Accounting (Straight Line and Written Down Value Methods only)

Unit 3:- Rectification of Errors
Errors – Types and rectification – Bank Reconciliation Statement.

Unit 4:- Financial Statement Analysis
Ratio Analysis (only calculation of ratios from financial statements) – Common Size Statements.

Unit 5:- Cash Flow Analysis
Cash Flow Statement (AS 3)

Course Text:-
T. S. Grewal, Introduction to Accounting, S.Chand & Co, New Delhi.

Course References:-
CO 4201 – FINANCIAL ACCOUNTS & FINANCIAL STATEMENT ANALYSIS

Category : AO
Year & Semester : II YEAR – IV SEM.
Offered To : MATHS & ECONOMICS

Hrs/Week : 6
Credits : 4

Course Objectives:

1. To introduce the students to the basic principles of Double Entry System of Accounting.

2. To familiarize students with the various steps of accounting cycle.

3. To help students to analyse financial statements and comment on them.

Unit 1:-

Unit 2:-
Preparation of final accounts of a sole trader with adjustments – company final accounts.

Unit 3:-
Capital & Revenue – accounts of non-trading organizations.

Unit 4:-
Ratio analysis – profitability, solvency and turnover ratios – calculation of ratios given the final statements – preparation of final statements given the ratios.

Unit 5:-
Statements of sources and applications of cash.

Course Text:-

INTRODUCTION TO ACCOUNTING – T. S. Grewal.

Course References:-

ADVANCE ACCOUNTS – Shukla & Grewal.
MANAGEMENT ACCOUNTING – S. N. Maheshwari.
CO 4301 – FUNDAMENTALS OF MARKETING

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

Course Objectives:

1. To teach the students, the meaning and relevance of marketing in the present competitive environment;

2. To offer to the students a comprehensive, innovative and practical introduction to marketing.

Unit 1:–
Marketing – meaning – definition – classification of markets and goods

Unit 2:–
Evolution of marketing concepts

Unit 3:–
Features of modern marketing – market orientation – consumer oriented

Unit 4:–
Marketing mix – products – price – promotion

Unit 5:–

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

Reference:–
PRINCIPLES OF MARKETING – Philip Kotler (Prentice Hall Publishers)