

ANNAMALAI UNIVERSITY

ANNAMALAI NAGAR



HAND BOOK

DEPARTMENT OF COMMERCE

FIVE YEAR INTEGRATED PROGRAMME

2015 – 2016

ANNAMALAI UNIVERSITY
DEPARTMENT OF COMMERCE
M. Com. ACCOUNTING AND FINANCE

Semester	Course No.	Course Code	Course Title	Course Type	Credit	University Exam Marks	Internal Marks	Total Marks
I	1	ITAC 11	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
I	2	IENC 12	2. Part-II: English: English Through Literature I: Prose	Language	3	75	25	100
I	3	ICOC 13	3. Business Communication	Core	4	75	25	100
I	4	ICOC 14	4. Business Organization	Core	5	75	25	100
I	5	IESC 15	5. Environmental Studies	Core	3	75	25	100
I	6	ICOA 16	6. Business Economics (Economics)	Allied	3	75	25	100
			Total		21	450	150	600
II	7	ITAC 21	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
II	8	IENC 22	2. Part-II: English: English Through Literature II: Poetry	Language	3	75	25	100
II	9	ICOC 23	3. Elements of Accountancy	Core	5	75	25	100
II	10	ICOC 24	4. Office Organization and Secretarial Practice	Core	4	75	25	100
II	11	ICOC 25	5. Commercial Geography	Core	3	75	25	100
II	12	ICOA 26	6. Managerial Economics (Economics)	Allied	3	75	25	100
			Total		21	450	150	600
III	13	ITAC 31	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
III	14	IENC 32	2. Part-II: English: English Through Literature III: Drama	Language	3	75	25	100
III	15	ICOC 33	3. Principles of Insurance	Core	4	75	25	100
III	16	ICOC 34	4. Modern Banking	Core	4	75	25	100
III	17	ICOC 35	5. Financial Accounting	Core	5	75	25	100
III	18	ICAC 36	6. Computer and Its Applications	Core	3	75	25	100
III	19	ICOA 37	7. Business Management (Business Administration)	Allied	3	75	25	100
			Total		25	525	175	700
IV	20	ITAC 41	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
IV	21	IENC 42	2. Part-II: English: English Through Literature IV: Short Story	Language	3	75	25	100
IV	22	ICOC 43	3. Business Environment	Core	3	75	25	100
IV	23	ICOC 44	4. Auditing	Core	4	75	25	100

IV	24	ICOC 45	5. Commercial Law	Core	4	75	25	100
IV	25	ICOC 46	6. Corporate Accounting	Core	4	75	25	100
IV	26	ICOA 47	7. Business Mathematics (Mathematics)	Allied	4	75	25	100
			Total		25	450	175	600
V	27	ICOC 51	1. Human Resource Management	Core	4	75	25	100
V	28	ICOC 52	2. Entrepreneurial Development	Core	4	75	25	100
V	29	ICOC 53	3. Banking Law and Practice	Core	4	75	25	100
V	30	ICOC 54	4. Cost Accounting	Core	4	75	25	100
V	31	ICOC 55	5. Fundamentals of Marketing	Core	4	75	25	100
V	32	ICOC 56	6. Management Information System	Core	4	75	25	100
			Total		24	450	150	600
VI	33	ICOC 61	1. Project Management	Core	4	75	25	100
VI	34	ICOC 62	2. Cooperation and Rural Economics	Core	4	75	25	100
VI	35	ICOC 63	3. Transport Management	Core	4	75	25	100
VI	36	ICOC 64	4. International Trade	Core	5	75	25	100
VI	37	ICOC 65	5. Business Statistics	Core	4	75	25	100
VI	38	IVEC 66	6. Value Education	Core	3	75	25	100
			Total		24	450	150	600
VII	39	ICOC 71.1	1. Management of Assets and Finance	Core	5	75	25	100
VII	40	ICOC 72.1	2. Advanced Financial Accounting	Core	5	75	25	100
VII	41	ICOC 73.1	3. Cost Control Techniques	Core	5	75	25	100
VII	42	ICOC 74.1	4. Principles of E-Commerce	Core	4	75	25	100
VII	43		5. Elective Course	Elective	3	75	25	100
			Total		22	450	125	600
VIII	44	ICOC 81.1	1. Financial Control System	Core	5	75	25	100
VIII	45	ICOC 82.1	2. Management of Funds	Core	5	75	25	100
VIII	46	ICOC 83.1	3. International Financial Management	Core	5	75	25	100
VIII	47	ICOC 84.1	4. Internet and Its Applications	Core	4	75	25	100
VIII	48		5. Elective Course	Elective	3	75	25	100
			Total		22	450	125	600
IX	49	ICOC 91.1	1. Advanced Corporate Accounting	Core	5	75	25	100
IX	50	ICOC 92.1	2. Income Tax Law and Practice – I	Core	4	75	25	100
IX	51	ICOC 93.1	3. Business Research Methods	Core	5	75	25	100
IX	52	ICOC 94.1	4. Information Technology and Its Applications	Core	4	75	25	100
IX	53	ISSC 95	5. Soft Skills	Core	3	75	25	100
IX	54	96	6. Elective Course	Elective	3	75	25	100
			Total		24	450	150	600
X	55	ICOC 101.1	1. Accounting for Decision Making	Core	5	75	25	100
X	56	ICOC 102.1	2. Investment and Portfolio Management	Core	5	75	25	100
X	57	ICOC 103.1	3. Income Tax Law and Practice – II	Core	5	75	25	100
X	58	ICOC104.1	4. Project and Viva-voce	Core	4	75	25	100
X	59		5. Elective Course	Elective	3	75	25	100

			Total		22	450	125	600
			Grand Total		230	4425	1475	5900

Note: An Elective Course has to be chosen by a student as per his/her choice. Elective Courses offered by various Departments for the Five Year Integrated PG Programmes from Semester VII to Semester X are enclosed.

ANNAMALAI UNIVERSITY
DEPARTMENT OF COMMERCE
M. Com. INTERNATIONAL BUSINESS AND BANKING
FIVE YEAR INTEGRATED PG PROGRAMME
2015-2016

Semester	Course No.	Course Code	Course Title	Course Type	Credit	University Exam Marks	Internal Marks	Total Marks
I	1	ITAC 11	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
I	2	INEC 12	2. Part-II: English: English Through Literature I: Prose	Language	3	75	25	100
I	3	ICOC 13	3. Business Communication	Core	4	75	25	100
I	4	ICOC 14	4. Business Organization	Core	5	75	25	100
I	5	IESC 15	5. Environmental Studies	Core	3	75	25	100
I	6	ICOA 16	6. Business Economics (Economics)	Allied	3	75	25	100
			Total		21	450	150	600
II	7	ITAC 21	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
II	8	IENC 22	2. Part-II: English: English Through Literature II: Poetry	Language	3	75	25	100
II	9	ICOC 23	3. Elements of Accountancy	Core	5	75	25	100
II	10	ICOC 24	4. Office Organization and Secretarial Practice	Core	4	75	25	100
II	11	ICOC 25	5. Commercial Geography	Core	3	75	25	100
II	12	ICOA 26	6. Managerial Economics (Economics)	Allied	3	75	25	100
			Total		21	450	150	600
III	13	ITAC 31	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
III	14	IENC 32	2. Part-II: English: English Through Literature III: Drama	Language	3	75	25	100
III	15	ICOC 33	3. Principles of Insurance	Core	4	75	25	100
III	16	ICOC 34	4. Modern Banking	Core	4	75	25	100
III	17	ICOC 35	5. Financial Accounting	Core	5	75	25	100
III	18	ICAC 36	6. Computer and Its Applications	Core	3	75	25	100
III	19	ICOA 37	7. Business Management (Business Administration)	Allied	3	75	25	100
			Total		25	525	175	700
IV	20	ITAC 41	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
IV	21	IENC 42	2. Part-II: English: English Through Literature IV: Short Story	Language	3	75	25	100
IV	22	ICOC 43	3. Business Environment	Core	3	75	25	100

IV	23	ICOC 44	4. Auditing	Core	4	75	25	100
IV	24	ICOC 45	5. Commercial Law	Core	4	75	25	100
IV	25	ICOC 46	6. Corporate Accounting	Core	4	75	25	100
IV	26	ICOA 47	7. Business Mathematics (Mathematics)	Allied	4	75	25	100
			Total		25	450	175	600
V	27	ICOC 51	1. Human Resource Management	Core	4	75	25	100
V	28	ICOC 52	2. Entrepreneurial Development	Core	4	75	25	100
V	29	ICOC 53	3. Banking Law and Practice	Core	4	75	25	100
V	30	ICOC 54	4. Cost Accounting	Core	4	75	25	100
V	31	ICOC 55	5. Fundamentals of Marketing	Core	4	75	25	100
V	32	ICOC 56	6. Management Information System	Core	4	75	25	100
			Total		24	450	150	600
VI	33	ICOC 61	1. Project Management	Core	4	75	25	100
VI	34	ICOC 62	2. Cooperation and Rural Economics	Core	4	75	25	100
VI	35	ICOC 63	3. Transport Management	Core	4	75	25	100
VI	36	ICOC 64	4. International Trade	Core	5	75	25	100
VI	37	ICOC 65	5. Business Statistics	Core	4	75	25	100
VI	38	IVEC 66	6. Value Education	Core	3	75	25	100
			Total		24	450	150	600
VII	39	ICOC 71.2	1. Global Business Organisation	Core	5	75	25	100
VII	40	ICOC 72.2	2. Financial Institutions and Services	Core	5	75	25	100
VII	41	ICOC 73.2	3. Legal Dimensions of International Business	Core	5	75	25	100
VII	42	ICOC 74.2	4. Principles of E-Commerce	Core	4	75	25	100
VII	43		5. Elective Course	Elective	3	75	25	100
			Total		22	450	125	600
VIII	44	ICOC 81.2	1. International Capital Markets	Core	5	75	25	100
VIII	45	ICOC 82.2	2. International Economic Relations	Core	5	75	25	100
VIII	46	ICOC 83.2	3. International Financial Management	Core	5	75	25	100
VIII	47	ICOC 84.2	4. Internet and Its Applications	Core	4	75	25	100
VIII	48	ISSC 95	5. Soft Skills	Elective	3	75	25	100
		96	6. Elective Course		22	450	125	600
IX	49	ICOC 91.2	1. International Trade and Finance	Core	5	75	25	100
IX	50	ICOC 92.2	2. Foreign Exchange Management	Core	4	75	25	100
IX	51	ICOC 93.2	3. Business Research Methods	Core	5	75	25	100
IX	52	ICOC 94.2	4. Information Technology and Its Applications	Core	4	75	25	100
IX	53			Core	3	75	25	100
IX	54			Elective	3	75	25	100
			Total		24	450	150	600
X	55	ICOC 101.2	1. Credit and Risk Management	Core	5	75	25	100
X	56	ICOC 102.2	2. International Business Procedure and Documentation	Core	5	75	25	100
X	57	ICOC 103.2	3. Accounting for Decision Making	Core	5	75	25	100
X	58	ICOC 104.2	4. Project and Viva-voce	Core	4	75	25	100

X	59		5. Elective Course	Elective	3	75	25	100
				Total	22	450	125	600
				Grand Total	230	4425	1475	5900

Note: An Elective Course has to be chosen by a student as per his/her choice. Elective Courses offered by various Departments for the Five Year Integrated PG Programmes from Semester VII to Semester X are enclosed.

ANNAMALAI UNIVERSITY
DEPARTMENT OF COMMERCE
M. Com. COOPERATIVE MANAGEMENT
FIVE YEAR INTEGRATED PG PROGRAMME
2015 - 2016

Semester	Course No.	Course Code	Course Title	Course Type	Credit	External Marks	Internal Marks	Total Marks
I	1	ITAC 11	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
I	2	INEC 12	2. Part-II: English: English Through Literature I: Prose	Language	3	75	25	100
I	3	ICOC 13	3. Business Communication	Core	4	75	25	100
I	4	ICOC 14	4. Business Organization	Core	5	75	25	100
I	5	IESC 15	5. Environmental Studies	Core	3	75	25	100
I	6	ICOA 16	6. Business Economics (Economics)	Allied	3	75	25	100
			Total		21	450	150	600
II	7	ITAC 21	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
II	8	IENC 22	2. Part-II: English: English Through Literature II: Poetry	Language	3	75	25	100
II	9	ICOC 23	3. Elements of Accountancy	Core	5	75	25	100
II	10	ICOC 24	4. Office Organization and Secretarial Practice	Core	4	75	25	100
II	11	ICOC 25	5. Commercial Geography	Core	3	75	25	100
II	12	ICOA 26	6. Managerial Economics (Economics)	Allied	3	75	25	100
			Total		21	450	150	600
III	13	ITAC 31	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
III	14	IENC 32	2. Part-II: English: English Through Literature III: Drama	Language	3	75	25	100
III	15	ICOC 33	3. Principles of Insurance	Core	4	75	25	100
III	16	ICOC 34	4. Modern Banking	Core	4	75	25	100
III	17	ICOC 35	5. Financial Accounting	Core	5	75	25	100
III	18	ICAC 36	6. Computer and Its Applications	Core	3	75	25	100
III	19	ICOA 37	7. Business Management (Business Administration)	Allied	3	75	25	100
			Total		25	525	175	700
IV	20	ITAC 41	1. Part-I: Language: Tamil / IHIC – Hindi / IFRC – French	Language	3	75	25	100
IV	21	IENC 42	2. Part-II: English: English Through Literature IV: Short Story	Language	3	75	25	100
IV	22	ICOC 43	3. Business Environment	Core	3	75	25	100

IV	23	ICOC 44	4. Auditing	Core	4	75	25	100
IV	24	ICOC 45	5. Commercial Law	Core	4	75	25	100
IV	25	ICOC 46	6. Corporate Accounting	Core	4	75	25	100
IV	26	ICOA 47	7. Business Mathematics (Mathematics)	Allied	4	75	25	100
			Total		25	450	175	600
V	27	ICOC 51	1. Human Resource Management	Core	4	75	25	100
V	28	ICOC 52	2. Entrepreneurial Development	Core	4	75	25	100
V	29	ICOC 53	3. Banking Law and Practice	Core	4	75	25	100
V	30	ICOC 54	4. Cost Accounting	Core	4	75	25	100
V	31	ICOC 55	5. Fundamentals of Marketing	Core	4	75	25	100
V	32	ICOA 56	6. Management Information System	Allied	4	75	25	100
			Total		24	450	150	600
VI	33	ICOC 61	1. Project Management	Core	4	75	25	100
VI	34	ICOC 62	2. Cooperation and Rural Economics	Core	4	75	25	100
VI	35	ICOC 63	3. Transport Management	Core	4	75	25	100
VI	36	ICOC 64	4. International Trade	Core	5	75	25	100
VI	37	ICOC 65	5. Business Statistics	Core	4	75	25	100
VI	38	IVEC 66	6. Value Education	Core	3	75	25	100
			Total		24	450	150	600
VII	39	ICOC 71.3	1. Principles and Practice of Cooperation	Core	5	75	25	100
VII	40	ICOC 72.3	2. Cooperative Education and Training	Core	5	75	25	100
VII	41	ICOC 73.3	3. Cooperation Abroad	Core	5	75	25	100
VII	42	ICOC 74.3	4. Principles of E-Commerce	Core	4	75	25	100
VII	43		5. Elective Course	Elective	3	75	25	100
			Total		22	450	125	600
VIII	44	ICOC 81.3	1. Cooperative Banking	Core	5	75	25	100
VIII	45	ICOC 82.3	2. Cooperative Accounting and Auditing	Core	5	75	25	100
VIII	46	ICOC 83.3	3. Non-credit Cooperative Institutions	Core	5	75	25	100
VIII	47	ICOC 84.3	4. Internet and Its Applications	Core	4	75	25	100
VIII	48		5. Elective Course	Elective	3	75	25	100
			Total		22	450	125	600
IX	49	ICOC 91.3	1. Production and Trading Cooperatives	Core	5	75	25	100
IX	50	ICOC 92.3	2. Cooperative Law	Core	4	75	25	100
IX	51	ICOC 93.3	3. Business Research Methods	Core	5	75	25	100
IX	52	ICOC 94.3	4. Information Technology and Its Applications	Core	4	75	25	100
IX	53	ISSC 95	5. Soft Skills	Core	3	75	25	100
IX	54	96	6. Elective Course	Elective	3	75	25	100
			Total		24	450	150	600
X	55	ICOC101.3	1. Cooperative Management	Core	5	75	25	100
X	56	ICOC102.3	2. Professionalisation in Cooperatives	Core	5	75	25	100
X	57	ICOC 103.3	3. Cooperatives and Rural Development	Core	5	75	25	100
X	58	ICOC104.3	4. Project and Viva-voce	Core	4	75	25	100

X	59		5. Elective Course	Elective	3	75	25	100
				Total	22	450	125	600
				Grand Total	230	4425	1475	5900

Note: An Elective Course has to be chosen by a student as per his/her choice. Elective Courses offered by various Departments for the Five Year Integrated PG Programmes from Semester VII to Semester X are enclosed.

**Annamalai University
Department of Commerce**

**I Semester: Course 1
ITAC 11 / IHIC 11 / IFRC 11 / TAMIL I / HINDI I / FRENCH I**

I Semester: Course 2
English – I
IENC 12 ENGLISH THROUGH LITERATURE I: PROSE

Objective:

To develop the communicative competence of learners in the English Language through training them in the skills of listening, speaking, reading and writing.

Unit I

Bonnie Chamberlain
Swami Vivekananda

“The Face of Judas Iscariot”
“Speech at World Parliament of Religion”

Unit II

Stephen Leacock
Bhimrao Ambedkar
Assembly”

“My Financial Career”
“Speech on 4th November 1948 in the Constituent

Unit III

Robert Lynd
Nirad C. Chaudhuri

“On Forgetting”
“Indian Crowds”

Unit IV

A. G. Gardiner
Ruskin Bond

“All about a Dog”
“My Eccentric Guests”

Unit V

Martin Luther King (Jr.)
Khushwant Singh

“I Have a Dream”
“The Portrait of a Lady”

TEXT BOOK

1. Ayyappa Raja. S., Shanmugasundari. P., Deivasigamani. T., SaravanaPrabhakar. N., and Karthikeyan. B. *English Through Literature: Prose.*

I Semester: Course 3
ICOC 13 BUSINESS COMMUNICATION

Objective:

To make the students to gain knowledge of business communication and in drafting the business letters.

(Total lecture hours: 80)

Unit I: Drafting Business Letters – An Introduction (15 hours)

Business Letters – Characteristics – Constructions – Types of Business Letters

Unit II: Business Enquiries and Replies (18 hours)

Enquiry about Advertised Goods – Request for Catalogues – Price Lists – Samples and Quotations – Reply to Request

Unit III: Order of Goods and Letter of Complaints (15 hours)

Placing Orders – Intimations – Cancellations – Complaints

Unit IV: Collection and Remittance Letters (15 hours)

Collection Letters – Remittances for Goods received

Unit V: Letter on Others (17 hours)

Business Circulars – Agency Correspondence – Trade Reference and Status Inquiry – Correspondence with Banks and Insurance Companies – Job Applications

TEXT BOOKS

1. K.K. Ramachandran, Business Communication Mc Millian, Chennai – 2009.
2. RSN Pillai & Bhavathi, Modern Commercial Correspondence, Sulthan Chand & Sons, New Delhi 2009.
3. B.N. Tandan, Manual of office Management and Corresspondance S. Chand & Sons New Delhi, 2009

REFERENCE BOOKS

1. M. Balasubramayam, Business Communication, Vikas Publisher Books Ltd UP, 2009
2. Badi R.V. & Aruna K. Business Communication, Tamilnadu Book House Chennai 2009.
3. Khurana, Text Book of Business Communication McMillian 2009

I Semester: Course 4
ICOC 14 BUSINESS ORGANISATION

Objective:

To make the students to gain basic knowledge relating to forms, size and location of Business firms and highlighting the role of State in Business.

(Total lecture hours: 80)

Unit I: Introduction to Business (16 hours)

Meaning and characteristics of Business - Types of Business Activities – Meaning and Classification of Industry – Objectives of Business - Essentials of a Successful Business

Unit II: Forms of Business Organisation (16 hours)

Forms of Business Undertakings – Functions of Business Undertaking – Sole Trader – Partnership – Company – Co-operatives – Their Constitution, Advantages and Limitations

Unit III: Company Form of Organisation (16 hours)

Company Management - Separation of ownership and Management – Is it democratic? – Role of shareholders Associations

Unit IV: Location and Size of Business Firms (16 hours)

Location and size of business units – The concept of optimum firm – Factors governing the size of Optimum Business Unit.

Unit V: Business Combinations (16 hours)

Business Combinations - Factors leading to growth of combinations - Types of combinations - State and Industry.

TEXT BOOKS

1. P.N.Reddy and S.S.Gulshan, Principles of Business Organisation, S.Chand & Sons, New Delhi, 2002.
2. Y.K.Bhushan, Business Organization and Management, Sultan Chand and Sons, New Delhi, 2003
3. M.C.Shukla, Business Organization and Management, S. Chand & Co., New Delhi, 2004
4. C.B.Guptha, Organisation and Management, Sultan Chand & Sons, New Delhi, 2004
5. P.K.Ghosh, Business and Government, Sultan Chand & Sons, New Delhi, 2004

REFERENCE BOOKS

1. C.B.Guptha, Business Fundamentals, Sultan Chand & Sons, New Delhi, 2004
2. Dinger Pagare, Business Studies, Sultan Chand & Sons, New Delhi, 2004
3. P.C.Jain, Modern Business Organisation, Tamil nadu Book House, Chennai, 2004
4. J.S.Gujral, Business Organisation and Management, Tamil Nadu Book House, Chennai, 2004
5. Bhuleshkar, Elements of Business Organisation, Tamil Nadu Book House, Chennai, 2004.

I Semester: Course 5
IESC 15 ENVIRONMENTAL STUDIES

Objective:

To introduce the learners to the ecosystem and to create environmental awareness among them. Also the course aims at creating pollution free environment and protecting the natural resources.

Unit I: The Environmental System

- (1.1) The Services provided by the Environmental System
- (1.2) Ecosystems: Food Chains, Food Webs, Ecological Pyramids
- (1.3) Biochemical Cycles: Hydrological Cycle, Carbon Cycle

Unit II: Environmental Damage Pollution

Sources and impact of

- (2.1) Air Pollution
- (2.2) Water Pollution
- (2.3) Land Pollution
- (2.4) Municipal Solid Waste
- (2.5) Noise Pollution

Unit III: Resource Depletion

- (3.1) Importance of Forests: Causes and Consequences of Deforestation
- (3.2) Biodiversity: Meaning and Importance – Reasons and Consequences of Biodiversity decline
- (3.3) Consequences of Overdrawing Water Resources

Unit IV: Global Climate Change

- (4.1) The Science of Climate Change – The Green House Effect
- (4.2) Sources and Impact of Climate Change
- (4.3) Coping with Climate Change

Unit V: Sustainable Development

- (5.1) Concepts and Definition of Sustainable Development (Brundtland Commission Definition)
- (5.2) Poverty, Population Growth and Environmental Damage
- (5.3) Policies for sustainable Development

TEXT BOOK

- 1. Frach Bharucha, 2004, Environmental Studies, UGC, New Delhi

REFERENCE BOOKS

- 1. Kumarasamy K., A. Alagappa Moses and M.Vasanthi, 2004, Environmental Studies, Bharathidasan University Pub. Trichy
- 2. Rajamannar, 2004, Environmental Studies, EVR College Pub., Trichy
- 3. Kalavathy S (Ed.), 2004, Environmental Studies, Bishop Heber College Pub., Trichy
- 4. Environmental Science: Toward a Sustainable Future by Richard Wright and Dorothy F Boorse (New Delhi: Prentice-Hall India, 2010)

I Semester: Course 6
ICOA 16 BUSINESS ECONOMICS

Objectives:

1. To equip the students in Business Economic theories with graphic representations.
2. To develop the skill in the application of Economic tools in Business Economics.
3. To develop the skill in solving the Business problems with Economic tools.

(Total lecture hours: 80)

Unit I: Nature and Scope of Business Economics **(15 hours)**

Introduction – Basic concepts in Economics – Meaning of micro and macro economics - Resource allocation – opportunity cost – Diminishing marginal returns.

Unit II: Demand Analysis **(15 hours)**

Consumer Demand – Determinants of demand – Market demand and law of Demand – consumer's surplus – Types and degree of elasticity of demand – Relation between price elasticity and sales revenue.

Unit III: Theory of Cost **(15 hours)**

Production cost – Variable vs fixed cost – Production decision in short and long run – Economics and dis-economics of scale.

Unit IV: Market Structure **(20 hours)**

Pricing and competitive environment – Perfectly competitive market – Monopoly – monopolistic competition – Price discrimination – Oligopoly – Porter's approach to competition.

Unit V: Business Decisions **(15 hours)**

Trade Union and collective bargaining – Government and business – Business cycles – New Economic Policy since Globalization

TEXT BOOKS

1. Joel Dean (1987), Managerial Economics, Prentice Hall of India Private Ltd., New Delhi-1
2. Varshney, R.L. and Maheswari, K.L (2002) Managerial Economics, Sultan Chand & Sons Publishers, New Delhi-2
3. Mehta, P.L (1994) Managerial Economics, Analysis, Problems and causes, Sultan Chand & Sons, Educational Publishers- New Delhi-2
4. Dwivedi, D.N (2000) Managerial Economics, Vikas publishing House Pvt.Ltd., New Delhi
5. Mustafa (1996) Managerial Economics (Monisha Publications, Madurai)
6. Joseph G. Nellis & David Parker (2004) , The Essence of Business Economics, Prentice-Hall of India, Pvt,Ltd., New Delhi – 1

REFERENCE BOOKS

1. J. G. Nellis and David Parker (1997), The Essence of Business Economics, Prentice Hall of India, New Delhi.
2. J.G.Nellis and David Parker (1997), The Essence of Economics, Prentice Hall of India, New Delhi.
3. Bright Singh. D (1984) Micro Economics, Emerald Publishers, Madras.
4. Misra S.K, and Puri.V.K (1996) Micro Economics Theory and Applications – II Himalaya Publishing House, Delhi
5. Sankaran, S (1998) Micro Economics, Progressive Corporation Pvt. Ltd. Madras.

II Semester: Course 1
ITAC 21/ IHIC 21 / IFRC 21 / TAMIL II / HINDI II / FRENCH II

II Semester: Course 2
English – II
IENC 22 ENGLISH THROUGH LITERATURE II: POETRY

Objective:

To ensure and enhance:

- the ability of the learner to comprehend and appreciate poems in English
- the competence of the learner in using English language, and
- the interest of the learner in human values and perceptions

Unit I

- | | |
|------------------------|-------------------|
| 1. William Shakespeare | “Sonnet 29” |
| 2. William Blake | “A Poison Tree” |
| 3. Robert Bridges | “A Red, Red Rose” |

Unit II

- | | |
|--------------------|--------------|
| 4. PB Shelley | “Ozymandias” |
| 5. Alfred Tennyson | “The Brook” |
| 6. Hillaire Belloc | “Matilda” |

Unit III

- | | |
|-----------------|--|
| 7. Robert Frost | “Stopping by Woods on a Snowy Evening” |
| 8. Walt Whitman | “O Captain, My Captain” |
| 9. Sylvia Plath | “Mirror” |

Unit IV

- | | |
|----------------------|---|
| 10. Toru Dutt | “The Lotus” |
| 11. A. K. Ramanujan | “A River” |
| 12. Keki N. Daruwala | “Pestilence in Nineteenth Century Calcutta” |

Unit V

- | | |
|-------------------|---------------------------|
| 13. Gabriel Okara | “Once Upon a Time” |
| 14. Maki Kureshi | “The Kittens” |
| 15. Robert Finch | “Peacock and Nightingale” |

TEXT BOOK

1. Karthik Kumar. S., Gnanaprakasam.V., Arputhavel Raja. G., Shanmugasundaram.C and Vijaya. R. *English Through Literature:Poetry*

II Semester: Course 3
ICOC 23 ELEMENTS OF ACCOUNTANCY

Objective:

To train the students to grasp the basic principles and practice of accounting and solve problems relating to these.

(Total lecture hours: 80)

Unit I: Book Keeping **(20 hours)**

Meaning – Accounting cycle – Journal – Rules of Debit and Credit – Ledger – Trial Balance – Bills of exchange including accommodation bills – Rectifications of errors. Account current – Average due date – Bank reconciliation statement.

Unit II: Final Accounts **(16 hours)**

Preparation of Trading Account – profit & loss Account – Balance Sheet- Adjustments.

Unit III: Accounting of Non-Trading institutions **(15 hours)**

Introduction – Receipts and payments accounts – salient features – specimen of a receipts and payments account- Income and expenditure account – Salient features – Specimen of an income and expenditure account – Balance sheet – specimen of Balance sheet – Distinction between receipts and payments account and income and expenditure account.

Unit IV: Special Accounting Areas **(14 hours)**

Consignment Accounts – Valuation of unsold stock – Joint venture Accounts – Accounting methods

Unit V: Depreciation **(15 hours)**

Depreciation provisions and reserves – concept – Depreciation accounting – Methods of recording depreciation – Methods of providing depreciation.

TEXT BOOKS

1. Guptha, R.L. & Radhaswamy, M, Financial Accounting, Sultan Chand & Sons, New Delhi, 2003
2. Junesa, C.M., Chawla, R.C., & Seyena, K K, Book keeping and Accountancy, Part I, Kalyani Pub., New Delhi, 2001
3. Iyengar S.P. Advanced Accounting, Sultan Chand & Sons, New Delhi, 2003
4. Mukerjee & Haneef, Modern Accounting, Tata McGraw Hill Pub., New Delhi, 2000.

REFERENCE BOOKS

1. Shukla M.C., Grewal T.S., Guptha S.C., Advanced Accounts, S.Chand & Co., New Delhi, 2004
2. Jain S.P. & Narang K.L. Advanced Accountancy, Kalyani Pub., New Delhi, 2004

II Semester: Course 4
ICOC 24 OFFICE ORGANIZATION AND SECRETARIAL PRACTICE

Objective:

The objective of the course is to enable the students to be aware of modern office and its importance, functions and the significance of secretarial practice.

(Total lecture hours: 80)

Unit I: Modern Office

(16 hours)

Functions of a Modern Office – Is Office work non productive? - Activities of a Modern Office – Relation of Office with Other Departments – Importance of an office – Challenges before the Office – Office Management – Functions of Office Management - Functions of Office Manager.

Unit II: Office Organization

(15 hours)

Principles of organization– Office System and Routine – Procedure – Methods – Importance – Principles of System – Advantages of system – Suggestion – Office Manual – Office Organization Chart – Flow of Work - Process of Delegation.

Unit III: Office Accommodation and Layout

(15 hours)

The site or location – Urban area – Merits and Demerits – Rural area – Merits and Demerits - Own premises – Size and shape of office – Layout of office – Merit of Good layout – Open Office and Private Office – Advantages and Disadvantages – Staff – Visitors convenience – New trends.

Unit IV: Record Administration

(16 hours)

Purpose of Record Management – Principles of record management – Essentials of Record Management system – Analysing Record Keeping – Filing – Importance – Functions – Advantages of filing – Objects of filing – Planning a Filing System – Organization of filing – Centralized Filing – Decentralized Filing – Methods of Filing old and new – Classification – Indexing – Filing Routine.

Unit V: Secretaries and their Functions

(18 hours)

Secretary – Types of Secretaries – functions and duties of Secretaries -Company Secretary – Appointment of Company Secretaries – Legal Position – Secretarial duties in respects of allotment of shares, transfer of shares and at the times of company meeting.

TEXT BOOKS

1. Pillai RSN & Bagavathi; Office Management, S. Chand & Company Ltd., New Delhi – 110 055; 2008
2. Kapoor ND; Company Law & Secretarial Practice; Sultan Chand & Sons; Delhi 2008.
3. Sathyanarayana G; Secretarial Practice; Apollo Publishers; 2001.

REFERNCE BOOKS

1. Mittal AK & Agarwal SB; Office Management & Secretarial Practice; Sanjeva Prakasam; 1999
2. Singh B; Modern Office Management & Secretarial Services; Surjeet Publications; 2006.
3. Kumar N & Mittal R. Office Management; Anmol Publications Pvt Ltd; 2001.
4. Sharma ND; Modern Office Management; ABD Publishers; 2006

II Semester: Course 5
ICOC 25 COMMERCIAL GEOGRAPHY

Objective:

To equip the students with the basic knowledge on the economic resources of the world at Macro Level.

(Total lecture hours: 80)

Unit I: Environment and Resources **(15 hours)**

Meaning of Resources – A Dynamic Concept – Interaction of Man, Nature and Culture – Need for Resource Consciousness – Role of Human Factor – India: Man and His Environment.

Unit II: Types of Regions **(15 hours)**

Natural Regions – Equatorial Regions – Tropical Regions – Temperate Regions – Polar Regions – Types of Economies.

Unit III: Agriculture **(20 hours)**

Agriculture Resources – Factors affecting Agriculture – Food (Major) Crops – Industrial Crops – Other Crops.

Unit IV: Energy **(15 hours)**

Energy Resources – Types of Energy – Production and Consumption of Energy – Consumption Pattern – Coal, Gas and Electricity as Major Sources of Energy.

Unit V: Minerals **(15 hours)**

Minerals Resources – Classification of Mineral Resources – Distribution and Trade of Important Minerals – Iron ore, Manganese, Copper, Asbestos and Building materials: Indian Context.

TEXT BOOKS

1. K.K. Khanna & V.K Gupta - Economic & Commercial Geography, Sultan Chand & Sons, New Delhi, 2004
2. V.S. Mahajan, S.K. Agwihotri, R.P Athparia – Energy and Resources management, Deep & Deep, New Delhi, 2000.

REFERENCE BOOKS

1. Economic Survey, 2003 - 2004, Govt. of India, New Delhi
2. Planning commission reports, Govt. of India, New Delhi
3. Annual Reports - National Remote sensing agency Balangir, Hyderabad
4. Reports of Ministry of Agriculture and Industry, Govt. of India, New Delhi

II Semester: Course 6 **ICOA 26 MANAGERIAL ECONOMICS**

Objective:

The Objective of the course is to make the students understand the basic concepts of Managerial Economics and its significance in business process.

(Total lecture hours: 80)

Unit I: Nature and Scope of Economic Analysis

(17 hours)

Importance of Managerial Economics – Concepts of Economics in Decision Making: Nature and Scope of Managerial Economics; Relationship between Managerial Economics and other Subjects.

Unit II: Demand and its Attributes

(17 hours)

Demand and its Determinants – Law of demand – Utility approaches to the theory of demand – Consumer Equilibrium and demand curve – Demand elasticity and demand estimates.

Unit III: Supply and Production Analysis

(16 hours)

The principle of Supply – Elasticity of supply – Aggregate Supply – Cost and output relationship – Production concept and analysis.

Unit IV: Market Structure and its Analysis

(15 hours)

Market Structure – Analysis of Market Structure – Larger Group cases – Monopoly Market situation – Oligopoly – Monopolistic Competition and perfect Competition.

Unit V: National Income Analysis

(15 hours)

Introduction – Circular Flow and Measurement of National Income – Methods of Measurement of National Income.

TEXT BOOKS

1. Ahuja H.L. “Advanced Economic Theory” S.Chand & Company Ltd., New Delhi
2. Sankaran, S. “Managerial Economics”, Margham Publications, Chennai
3. Mithani D.M. “Managerial Economics Theory and Applications” Himalaya Publishing House, Mumbai
4. Kakkundrikar & Wai BM: Managerial Economics: A Basic Approach. S.Chand & Co, New Delhi
5. Metha PL. Managerial Economics, Sulthan Chand & Sons, New Delhi

REFERENCE BOOKS

1. Mote, Paul, Gupta, Managerial Economics, TataMcGraw Hill, New Delhi
2. Varshney R.L., Maheswari.K.L “Managerial Economics, Sulthan Chand & Sons, New Delhi
3. Dean Joel, Managerial Economics, Prentice Hall of India, New Delhi
4. Douglas E, Managerial Economics, Prentice Hall of India, New Delhi

III Semester: Course 1
ITAC 31 / IHIC 31 / IFRC 31 / TAMIL III / HINDI III / FRENCH III

III Semester: Course 2
English – III
IENC 32 ENGLISH THROUGH LITERATURE III: DRAMA

Objective:

To enhance the conversational competence of the learner by introducing to him to dramas in English

Unit I

Stanley Houghton	“The Dear Departed”
Kenneth Sawyer Goodman	“The Game of Chess”

Unit II

A. A. Milne	“The Princess and the Woodcutter”
Anton Chekhov	“A Marriage Proposal”

Unit III

Arnold Bennett	“The Stepmother”
Arthur Miller	“Grandpa and the Statue”

Unit IV

William Shakespeare	King Lear (Act I, Scene i)
William Shakespeare	Julius Caesar (Act III, Scene ii)

Unit V

Frances Goodrich & Albert Hackett	The Diary of Anne Frank (Act I)
Betty Keller	“Tea Party”

TEXT BOOK

1. Florence. S., Aruna Devi. G., Rajamohan. R., Bhuvanewari. S. and Soundararajan. M.
English Through Literature: Drama

III Semester: Course 3
ICOC 33 PRINCIPLES OF INSURANCE

Objective:

To make the students gain knowledge over the concept and principles of Insurance.

(Total lecture hours: 80)

Unit I: Definition of Insurance

(20 hours)

Evolution of Insurance – Role and Importance – Classification of Contracts of Insurance – General Principles of Law as applied to Non-Marine Insurance.

Unit II: Life Insurance

(15 hours)

Nature – Objects – Principles – Different Plans – Policy Conditions and privileges – Assignment and Nominations – Lapses and Revivals – Surrender values and Loans – Claims.

Unit III: Marine Insurance

(15 hours)

Nature – Functions – Principles – Types of Marine Policies – Marine Losses – Kinds – Reinsurance and Double Insurance – Progress of Marine Insurance Business in India.

Unit IV: Fire Insurance

(15 hours)

Nature – Principles – Fire Waste – Physical and Moral Hazard – Types of Fire Policies – Policy conditions – Payment of Claim – Reinsurance – Renewals.

Unit V: Miscellaneous Insurance

(15 hours)

Motor Insurance – Burglary and Personal Accident Insurance – Fidelity Insurance – Workmen's Compensation Insurance.

TEXT BOOKS

1. Panda Chanashyam – Principles and Practice of Insurance, Kalyani Pub., Chennai 2001.
2. Mishra C – Insurance, S.Chand & Co., New Delhi, 2004.

REFERENCE BOOKS

1. Katayal, Rakesh, Inderjit Singh & Aroras – Insurance Kalyani Pub., Chennai, 2002.
2. Laxmi Narin – Principles of Insurance, S.Chand & Co New Delhi 2001.
3. Julia Holyoake & Welpers Bill William – Insurance, PHI, New Delhi 2003.
4. Premavathy – Principles and practice of Insurance, Sri Vishnu Publications, Chennai, 2006.

III Semester: Course 4
ICOC 34 MODERN BANKING

Objective

To make the students gain expert knowledge in Modern Banking aspects.

(Total lecture hours: 80)

Unit I: Evolution of Banks

(18 hours)

Evolution of Banking – Indian Banking System – Meaning and Definition of Banking – Features - Classifications of Banks – Commercial Banking – Functions - Unit Banking Vs. Branch Banking – Merits and Demerits of Branch Banking.

Unit II: Developments in Indian Banking

(18 hours)

Banking and Economic Growth – Issues in Banking Developments in India – Need for Banking Sector Reforms – Role of Foreign Banks– Recent Developments in Indian Banking.

Unit III: State Bank of India and Small Scale Industries

(12 hours)

State Bank of India – Evolution – Nationalization – Management – Functions – Revised Guidelines on priority Sector Lending - SBI and Small Scale Industries

Unit IV: Recent trends in Indian Banking

(16 hours)

Recent trends in Indian Banking - Types of Financing - Repayment Methods – Factoring Services – Net Banking – Automated Teller Machines (ATM) – Phone Banking– INFINET

Unit V: Changing Role Commercial Banks

(16 hours)

Subsidiary Services – Agency Services and General Utility Services – Electronic Clearing service - Financial Inclusion – Initiatives for Financial Inclusion in India - Challenges in the 21st Century

TEXT BOOKS

1. Sundaram & Varshney, Modern Banking, Sultan Chand & Sons, New Delhi, 2002
2. Hajeela, T.N., Money, Banking & International Trade, Konark Publishers Pvt Ltd., Delhi, 2002
3. Seethi, P.C., Money Banking and International Trade, S.Chand Pub., Delhi 2003
4. Jingan, M.L. Monetary Economics, Vrinda Publ, Delhi, 2002.
5. Parameswaran, R.Natarajan S.Indian Banking, S.Chand & Company Ltd, New Delhi, 2007.

REFERENCE BOOKS

1. Kandasami, K.P, Banking Law and Practice, S.Chand & Sons, New Delhi, 2003
2. Gordon & Natarajan, Banking Theory Law and Practice, Himalaya Pub., New Delhi, 2002
3. Sharma R. K. Gupta Shashi & Jagwant Singh, Banking and Foreign Trade, Kalyani Pub., Ludhiana, 2002.
4. Pawan Kuma, Indian Banking Today: Impact of Reforms Kanishka Publishers, Distributors, New Delhi, 2005.
5. Sathya Swaroop Dabasish & Bishnupriya Mishra, Indian Banking System: Development Performance Services, Mahamaya Publishing House, New Delhi, 2006.

III Semester: Course 5
ICOC 35 FINANCIAL ACCOUNTING

Objective:

To make the students gain an expert knowledge of Financial Accounting

(Total lecture hours: 80)

Unit I: Admission and Retirement (20 hours)

Partnership Accounts – Admission and Retirement of Partners – Revised values of Assets and Liabilities not to be recorded in Accounts.

Unit II: Dissolution (20 hours)

Death of a partner – Dissolution of partnership – Decision in Garner Vs Murray - Amalgamation of firms – Piecemeal distribution of cash – Sale of firms.

Unit III: Branch and Departmental Accounts (10 hours)

Branch Accounts - Departmental Accounts

Unit IV: Insurance Claims (15 hours)

Meaning – Losses due to fire – Loss of stock – Average clause – Steps in calculation of claim for loss of stock and profit.

Unit V: Hire Purchase Accounts (15 hours)

Hire Purchase Accounts – Stock and Debtors system – Hire Purchase Trading Accounts

TEXT BOOKS

1. Gupta R.L. & Radhaswamy. M Advanced Accounts I, Sultan Chand & Sons, New Delhi 2009.
2. Jain SP & Narrang KL – Advanced Accountancy Vol I Kalyani Publishers, Ludhiana 2009
3. Shukla MC, Grewal T.S & Gupta S.C Advanced Accounts Vol I., S. Chand & Sons, New Delhi 2009.

REFERENCE BOOKS

1. Maheswari SN – Advanced Accounts Sultan Chand & Sons, New Delhi 2009.
2. Ashok Shegal & Deepal Shegal Advanced Accounting, Taxmann publishing house, New Delhi 2009.
3. Vinayagam & Charumathi B – Final Accounts, Sultan Chand & Sons , New Delhi 2009

III Semester: Course 6

ICAC 36 COMPUTER AND ITS APPLICATIONS

Objective:

To introduce the students to the fundamentals of both software and hardware of a computer and its application in different fields.

Unit I:

Introduction to Computers: History - Generation of Computers - Storage Devices - Primary Storage Devices (RAM, ROM, PROM, EPROM) - Secondary Storage Devices (Floppy Disk, Hard Disk, Optical Disk and Magnetic Tapes) - Input and Output Devices (Keyboard, Mouse, Joystick, Monitor, Printers and Scanners).

Unit II:

Introduction to Operating System: Types of Operating System (DOS, Windows) – Operating System Features – Booting (Warm and Cold Booting) - Introduction to Software: Software Types (System Software, Application Software) - Computer Languages (Machine Language, Assembly Language and High Level Language) – Computer VIRUS, WORMS and Vaccines.

Unit III:

Personal Productivity Software: Introduction to MS-Office - MS-Word - MS-Excel - MS-Power Point - MS-Access.

Unit IV:

Data Communications: Elements – Computer Network – Types (LAN, MAN and WAN) – Topology – Transmission Media – Guided Medium (Twisted Pair, Coaxial Cable and Fiber Optic Cable) – Wireless Transmission.

Unit V: Multimedia

Introduction to Internet: Browser and Its types – World Wide Web (WWW) – Internet Service Provider (ISP) – HTTP – Electronic Mail – Introduction to Multimedia – HTML Creation of Web Pages.

TEXT BOOKS

1. Sanjay Saxena. A First Course in Computers. New Delhi : Vikas Publishing House, 1998.
2. Peter Norton. Introduction to Computers. (4th Edition). Delhi: Tata McGraw-Hill, 2001
3. Alexis Leon & Mathews Lcon- Fundamentals of Information Technology, New Delhi: Vikas Publishing House, 1999.

REFERENCE BOOKS

1. Rajaraman, V. Introduction to Information Technology. (2nd Edition). Delhi:PHI.,2013
2. Neil Randall. Teach Yourself the Internet in a Week. (2nd Edition). Delhi:PHI.,1996.
3. Behrouz A. Forouzan. Data Communication and Networking. (2nd Edition). Delhi: PHI.,2003.
4. Tay Vaughan. Multimedia: Making It Work. (8th Edition). Osborne: McGraw-Hill, 2011.

III Semester: Course 7
ICOA 37 BUSINESS MANAGEMENT

Objective:

The course enables the students to know the principles of Business Management.

(Total lecture hours: 80)

Unit I: Principles of Management

(17 hours)

Management: Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.

Unit II: Planning

(15 hours)

Planning: Nature – Importance – Forms - Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision – making – Process of Decision – making – Types of Decision.

Unit III: Organization

(15 hours)

Organization: Types of Organizations – Organization Structure – Span of Control and Committees – Departmentalization – Informal Organization – Centralization Vs Decentralization of authority and responsibility – Span of Control – MBO and MBE.- Meaning.

Unit IV: Directing

(17 hours)

Directing: Meaning and nature of directing – Leadership styles – Motivation theories - Maslow's Herzberg, Mc Gregors X & Y theory – Communication - Meaning and importance, barriers to communication, types of communication.

Unit V: Co-ordination

(16 hours)

Co-ordination – Need, Type and Techniques and requisites for excellent Co-ordination – Controlling – Meaning and Importance – Control Process.

TEXT BOOKS

1. C. B. Gupta, Management Theory & Practice – Sultan Chand & Sons – Delhi 2004
2. L. M. Prasad, Principles & Practice of Management – Sultan Chand & Sons – New Delhi 2005
3. P. C. Tripathi & P. N. Reddy, Principles of Managements – Tata Mc. Graw Hill – New Delhi 2006

REFERENCE BOOKS

1. Weihrich and Koontz, Management – A Global Perspective
2. N. Premavathy, Principles of Management – Sri Vishnu Publication – Chennai 2000
3. J. Jayakumar, Business Management – Margham Publication – Chennai 2002

IV Semester: Course 1
ITAC 41 / IHIC 41 / IFRC 41 / TAMIL IV / HINDI IV / FRENCH IV

IV Semester: Course 2
English – IV
IENC 42 ENGLISH THROUGH LITERATURE IV: SHORT STORY

Objective:

To develop the communicative competence of learners in the English Language through training them in the skills of listening, speaking, reading and writing

Unit I

- | | |
|---------------------|----------------------|
| 1. O' Henry | “After Twenty Years” |
| 2. Ernest Hemingway | “A Day's Wait” |

Unit II

- | | |
|----------------------|---------------------|
| 1. Flora Annie Steel | “Valiant Vicky” |
| 2. Oscar Wilde | “The Selfish Giant” |

Unit III

- | | |
|---------------------|-----------------------|
| 1. R. K. Narayan | “An Astrologer's Day” |
| 2. Shashi Deshpande | “I Want” |

Unit IV

- | | |
|---------------------|-------------------------------|
| 1. Leo Tolstoy | “Where Love is God is” |
| 2. Somerset Maugham | “The Ant and the Grasshopper” |

Unit V

- | | |
|------------------|--------------------------------|
| 1. Chinua Achebe | “Marriage is a Private Affair” |
| 2. Bessie Head | “Heaven is not Closed” |

TEXT BOOK

1. Selvaraj. A., Dinakaran. P., Madhavan. M., Ganeshram. K., and Shanthi. SP. *English Through Literature: Short Story*

IV Semester: Course 3
ICOC 43 BUSINESS ENVIRONMENT

Objective:

The objective of this paper is to enable the students to have such minimum knowledge of business environment as it is applicable to business and economic situation.

(Total lecture hours: 80)

Unit I: Introduction to Business Environment (16 hours)

Legal and Economic Environment of Business – Other Factors influencing Environment – Industrial Policy 1956 and 1991 – A Comparison.

Unit II: Government Policy regarding Business Today (18 hours)

Government Policy regarding Business Today – Role of Multi-National Corporations (MNCs) – Globalisation vs. Localisation – Patent Rights and Trade related Intellectual Property Rights – Indian Scene.

Unit III: Public Sector and Privatisation (16 hours)

Public Sector vs. Joint Sector – Privatisation – Policies vs. Issues.

Unit IV: Small Scale Industries & Industrial Sickness (15 hours)

Small Scale Industries – Government Policies & Assistance – Institutional Support for SSI – Industrial Sickness – Causes and Remedies – Condition in India.

Unit V: Foreign Investment in India (15 hours)

Foreign Investment in India – Types – Conditions in Favour of and Against flow of Foreign Capital – Government Policy.

TEXT BOOKS

1. Acharya & Govekar – Business Policy and Administration, Himalaya Publishing House, Bombay, 2000
2. Aswathappa, K – Essentials of Business Environment, Himalaya Publishing House, Bombay, 2000
3. Charles W.L.Hill – Global Business Today, Tata MagGraw Hill, UK, 2004
4. Cherunilam, Francis – Business Environment, Himalaya Publishing House, Bombay, 2002
5. Ghosh, P.K- Business Policy-Strategic Planning and Management Sultan Chand & Sons, New Delhi, 2000
6. Michael, V.P - Business Policy and Environment, S.Chand & Co., New Delhi, 2000
7. Rajan, V.R - Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, 1998

REFERENCE BOOKS

1. Heldi Vernon – Business and Society, Tata MagGraw Hill, UK, 1998
2. Adrian Palmer and Bob Hartley – The Business Environment, MagGraw Hill, UK, 2001

IV Semester: Course 4
ICOC 44 AUDITING

Objective:

To make the students acquire expert knowledge of basic concepts and principles of Auditing.

(Total lecture hours: 80)

Unit I: Meaning and Importance of Auditing **(15 hours)**

Auditing – Meaning – Definition – Importance – Objectives – Advantages and Disadvantages of audit to sole trader, partnership, companies and trusts.

Unit II: Internal Check **(18 hours)**

Internal Check – Definition – Internal Audit – Objectives – Audit Programme – Audit note book – Working Papers – Schemes of Internal Check for wage payments, petty cash, Purchases and Sales.

Unit III: Vouching **(16 hours)**

Vouching of cash and trade transactions – Audit procedure – Verification of assets and liabilities.

Unit IV: Audit of Limited Companies **(16 hours)**

Audit of Limited Companies – Company Auditors – Qualification and Disqualification – Rights and Powers Appointment and Removal an auditor – Audit Report.

Unit V: Investigation and Divisible Profits **(15 hours)**

Investigations – Purpose – Divisible Profits – Capital Profit and Dividend.

TEXT BOOKS

1. B.B.Tandon. Sudharsanan, L.S.Sundarababu, Hand Book of Practical Auditing, S.Chand & Co., New Delhi, 2008.
2. Kamal Guptha, Contemporary Auditing, Tata McGraw Hill Publications, New Delhi 2008.
3. S.D.Sharma, Auditing, Principles and Practice, Taxman's Allied Services Pvt. Ltd, New Delhi, 2008.

REFERENCE BOOKS

1. Pradeep Kumar, Beldev, Sachadeva & Jaswant Singh, Auditing Theory and Practice, Kalyani Publishers, Ludhiana, 2008.
2. Chawla, R.C. Garg K.C. Shani N.K. & Guptha Vijay, Company Law & Auditing, Kalyani Publishers, Ludhiana, 2008
3. Jain D.P. Auditing Konark Publishers Pvt Ltd, Delhi,2008

IV Semester: Course 5
ICOC 45 COMMERCIAL LAW

Objective:

To make the students gain expert knowledge in the principles and practice of law relating to Commercial activities.

(Total lecture hours: 80)

Unit I: Nature and Essentials of Contract **(18 hours)**

Essential elements of a valid contract – Classification of Contracts – Offer and Acceptance – Consideration – Capacity to Contract

Unit II: Discharge of Contract **(15 hours)**

Consent – Legality of Object – Discharge of Contracts – Remedies for breach of contracts

Unit III: Contract of Indemnity and Guarantee **(15 hours)**

Contract of indemnity – Contract of guarantee – Kinds of guarantee – rights and liabilities of surety – discharge of surety.

Unit IV: Partnership **(16 hours)**

Nature and essentials of partnership – test of partnership – duration of partnership – Kinds of partners and partnership – registration of firms – Effects of non-registration – rights and duties of partners.

Unit V: Contract of Agency **(16 hours)**

Different classes of agents – Creation of agency – rights and duties of an Agent – Scope of agents authority – delegation of authority – liability of principal to third parties – personal liability of agent to third parties – termination of agency – irrevocable agency.

TEXT BOOKS

1. Kapoor N.D., Elements of Commercial Law, Sultan Chand & Sons, New Delhi, 2000.
2. Rohini Goel, Mercantile Law, Taxmann's Publication, New Delhi, 2000.
3. Bulchandhani K.P., Business Law, Himalaya Publishing House, New Delhi, 2000.
4. Chawla R.c. & Garg K.C. Mercantile Law, Kalyani Publishers New Delhi 2000.
5. Gogna P.P.S., A Text Book of Mercantile Law, S.Chand & Publ., New Delhi, 2000.

REFERENCE BOOKS

1. Chawla R.C., & Garg K.C., Commercial Law, Kalyani Pub., Ludhiana, 2002
2. Pillai R.S.N. & Bagavathi - A Text Book of Business, Law, S.Chand & Co., New Delhi, 2000
3. Varshney G.K. Business Law, S.Chand & Co., New Delhi, 2003
4. Kumar Goyal, Business Law, Tamil Nadu Book House, Chennai 2004
5. Chandra P.R. Business law – Tamil Nadu Book House, Chennai 2004.

IV Semester: Course 6
ICOC 46 CORPORATE ACCOUNTING

Objective

The objective of this course is to enable the students to be aware of procedure and preparation of Corporate Accounts.

(Total lecture hours: 80)

Unit I: Issue of Shares and Debentures

(17 hours)

Issue, Forfeiture and reissue of shares – Issue of Debentures.

Unit II: Redemption and Underwriting

(17 hours)

Redemption of preference shares and debentures – Underwriting of shares and debentures.

Unit III: Final Accounts of Companies

(15 hours)

Preparation of profit and Loss account and Balance sheet of companies – Profit prior to incorporation.

Unit IV: Liquidation of Companies

(15 hours)

Preparation of Statement of Affairs and Deficiency Accounts – Liquidators Final Statement of Accounts.

Unit V: Double Accounting System

(16 hours)

Double Accounting System – Accounts of Electricity Boards and Railways – Elementary Problems.

TEXT BOOKS

1. Jain . SP & Narang K.L..Advanced Accounting Vol II Kalyani Pub. Ludhiyana 2000.
2. Jain SP & Narang K.L. Corporate Accounting, Kalyani Pub., Ludhiyana2000.
3. Shukla M.C. Grewal T.S. Guptha S.C., Advanced Accounting Vol II S.Chand Pub, New Delhi 2001.
4. Sehgal Ashok, Sehgal Deepak, Advanced Accounting Taxman Pub. New Delhi 2002
5. Guptha. R.L. & Radhaswamy, Advanced Accounting Vol II, Sulthan Chand Pub., New Delhi 2000.

REFERENCE BOOKS

1. Arulanandham & Raman Advanced Accountancy Himalaya Pub., House, New Delhi 2000.
2. Saxena KK & Sachdeva B Corporate Accounting Kalyani Pub., Ludhiyana, 2000.
3. S.N.Maheswari, Advanced Accountancy, Vikas, New Delhi, 2006

IV Semester: Course 7
ICOA 47 BUSINESS MATHEMATICS

Objective

To train the students to gain essential knowledge on Business Mathematics.

(Total lecture hours: 80)

Unit I: Set Theory **(16 hours)**

Introduction to Business mathematics – mathematical system – set theory – Elements of a set – Types of sets – Venn Diagram – Union of Sets – Inter section of sets – Complement of a set – De-morgan's Law

Unit II: Logarithms and Compound Interest **(16 hours)**

Indices-operation with power function – logarithms – Laws of operations – operation with logarithms – Compound interest – Depreciation – Annuities

Unit III: Basic Algebra **(14 hours)**

Ratios – proportion – variations- permutations and combinations

Unit IV: Sequence and Series **(14 hours)**

Sequence and series – Sum of natural numbers – Arithmetic progression – Geometric progression – Harmonic progression

Unit V: Matrix Algebra **(20 hours)**

Matrices – Types of matrix - Grammars Rule – Matrix Algebra – Addition, subtraction and multiplication of matrices – Inverse of a Matrix.

TEXT BOOKS

1. D.C. Sancheti & V.K.Kapoor, Elementary Business mathematics, Sultan Chand & Sons, New Delhi, 2000
2. Sundaresan V & Jeyaseelan S.D., An Introduction to Business Mathematics, S.Chand Pub., Delhi, 2001
3. S.Saha Business Mathematics, New Central Book Agency, 2000
4. N.K.Nag Bharathi Book Stall, 2000
5. P.A.Navanitham, Business Mathematics & Statistics, Jai Publishers, Trichy.

REFERENCE BOOKS

1. Kapoor V.K. Business Mathematics, Sultan Chand & sons, Delhi, 2002.
2. Holden, Mathematics for Business & Economics, Macmillan India, New Delhi, 2001.
3. Allen R.G.D., Basic Mathematics, Macmillan, New Delhi, 2001.
4. Soni. R.S., Business Mathematics, Ditembar pub., house. 2007

V Semester: Course 1
ICOC 51 HUMAN RESOURCE MANAGEMENT

Objective:

To make the students gain expert knowledge of Human Relations.

(Total lecture hours: 80)

Unit I: Introduction to Human Resource Management (17 hours)

Need and Importance of Human Resource Management – Objectives – Functions of Human Resource Development Managers – Changing role of the Human Resource Development Manager.

Unit II: Recruitment and Selection (16 hours)

Recruitment and Selection – Methods – Training – Need and Significance – objectives – Appraisal – Purpose – Types – Job evaluation.

Unit III: Rewards System (15 hours)

Rewards – Forms – Administering the Reward System – Collective Bargaining – Need and importance.

Unit IV: Motivation (16 hours)

Motivation – Need and Importance – Types – Pecuniary and non-pecuniary – Wage and Salary – Wage and Salary Administration.

Unit V: Leadership (16 hours)

Leadership – Definition – Types – Functions – Qualities – Styles.

TEXT BOOKS

1. P. Suba Rao & V.S.P. Rao – Personal / Human Resource Management, Konark Pub (P) Ltd., Delhi
2. M. N. Radrabasavaraj – Human Factor in Management, Himalaya Pub. House, Bombay.
3. Lallan Prasad & A.M. Bannerjee – Management of Human Resources, Streling Published (P) Ltd, New Delhi

REFERENCE BOOKS

1. Jack Hallord- Applied Human Relations – An Organizational Approach, Prentice Hall, New Delhi.
2. Jack Luthans – Organizational Behavior, McGraw Hill
3. Keith Davis – Human Behaviour at work, Tata McGraw Hill
4. Arun Monappa & Mirza S- Personnel Management

V Semester: Course 2
ICOC 52 ENTREPRENEURIAL DEVELOPMENT

Objective:

To make the students to gain expert knowledge of the Entrepreneurial Development

(Total lecture hours: 80)

Unit I: Introduction to Entrepreneurship

(15 hours)

Entrepreneurship – Meaning and definition – Characteristics of entrepreneur – Duties and responsibilities - Role of an entrepreneur in economic growth as an innovator.

Unit II: Promotion of a Venture

(15 hours)

Need and importance – Opportunities analysis – Internal and External environment factors – Requirement for establishment of a new unit – Source of funds – need and importance.

Unit III: Project Identification and Formation

(15 hours)

Project – Meaning - Concept – Objective - Project identification – Classification – Project formation – Project appraisal.

Unit IV: Project Feasibility Analysis

(20 hours)

Project design – Project profile – Feasibility report – Planning Commission guidelines for project formation – Social cost benefit analysis.

Unit V: Entrepreneurial Development Programme (EDP)

(15 hours)

EDP - Objectives - Achievements – Role of Government in organizing EDPs – Critical evaluation – Network analysis – Need and importance of Network analysis.

TEXT BOOKS

1. Gupta C.B. & Srinivasan, N.P, Entrepreneurial Development, S.Chand & Sons, New Delhi 2001.
2. Motoo P.K., Project, Formulation in Developing Countries McMillan Pub., New Delhi, 2001
3. Prassanna Chandra, Projects Preparation, Appraisal Implementation, Tata McGraw Hill Pub., New Delhi, 2000

REFERENCE BOOKS

1. Tandon B.C., Environment & Entrepreneur, Chuga Pub., Ahmedabad. 2000
2. Siner A. David, Entrepreneurial Mega Books, John Willy & Sons, New York, 2000
3. Holt, Entrepreneurship – New Creation, Prentice Hall of India, 2000.

V Semester: Course 3
ICOC 53 BANKING LAW AND PRACTICE

Objective:

To familiarize the students to understand the Law and Practice of Banking.

(Total lecture hours: 80)

Unit I: Banker Customer – Legal Positions

(16 hours)

Banker and Customer : General and Special relationship – What constitutes a Customer – Legal position of parties in respect of different types Bank accounts – Lien – Set-off – Appropriation and Charges.

Unit II: Law relating to Special Types of Customers

(18 hours)

Types of Customers and Account holders: Procedure and Practice is opening and conducting the accounts 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 – of deposit.

Unit III: Paying Banker

(16 hours)

Paying Banker: Nature of banking business, negotiable instruments and their characteristics, payment of cheques and production to the paying banker dishonors of cheques – grounds – payment of cheque and other instruments – Mandatory function of the banker.

Unit IV: Collecting Banker

(15 hours)

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 V: Customer Services

(15 hours)

Services to customers: Modern and Innovative Customer Services – Remittance of funds by demand drafts, mail transfers, telegraph/telex transfers – Safety lockers safe custody of articles – standing instructions – Debit Cards – Credit cards – ATMs – Electronic Banking.

TEXT BOOKS

1. Gordon & Natarajan – Banking Law & Practice, Himalaya Publishing House, Bombay.
2. Parameswaran,R – Indian Banking Theory . S.Chand & Co, New Delhi.2000.
3. Maheshwari SN, Banking Law & Practice, Kalyani Publishers, Ludhiayana
4. Appannaiah Hr/ Reddy PN, Law & Practice of Banking, Himalaya Publishing House, Mumbai

REFERENCE BOOKS

1. Kandasami KP & Natarajan S & Parameswaran R, Banking Law & Practice, S.Chand & Company Ltd, New Delhi
2. Varshney PN, Banking Law & Practice , SultanChand & Sons, New Delhi

V Semester: Course 4
ICOC 54 COST ACCOUNTING

Objective:

To make the students to gain an expert knowledge in Cost Accounting.

(Total lecture hours: 80)

Unit I: Cost Accounting - an Introduction (20 hours)

Cost Accounting – Meaning – Objectives – advantages – disadvantages – Installation – Principles – Cost – Elements – Cost Sheet.

Unit II: Material (15 hours)

Material Controls – Purchase and Issues – Registers – Bincard – Stores Ledger – ABC analysis – VED analysis – Material Turn over EoQ.

Unit III: Labour (15 hours)

Labour – Labour Cost Control – Labour Turnover – Causes – Idel / time – Treatment – Wages System and Incentive Scheme.

Unit IV: Overheads (15 hours)

Overheads – Methods – Allocation and Apportionment – Under and over Absorption of Overheads.

Unit V: Costing Methods (15 hours)

Job Costing – Batch Costing – Contract Costing – Nature, Purpose, Procedures – Operating Cost. (Operating Cost)

Note: Simple Problems 85% Theory 15%

TEXT BOOKS

1. Iyengar S.P. Cost Accounting principles and practice, Sulthan Chand & Sons, New Delhi 2009.
2. Jain S.P. & Narrang KL – Cost Accounting Kalyani Publishers, Ludhiana 2009.
3. Pillai RSN & Bagavathi V, Cost Accounts S. Chand & Co., New Delhi 2009.

REFERENCE BOOKS

1. Dasgupta. P – Studies in Cost Accounts Sultan Chand & Sons, New Delhi 2009.
2. Ravi M. Kishore – Cost Accounting Taxmann Publication, New Delhi 2009.
3. Lal Nigam B.M. & Jain I.C – Cost Accounting Principles and Practice Hall of India, New Delhi, 2009.
4. Khanna , Ahuja Arora & Pandey – Practical Costing, S. Chand & Sons, New Delhi, 2009.

V Semester: Course 5
ICOC 55 FUNDAMENTALS OF MARKETING

Objective:

The objective of this course is to help the students to understand the concept of marketing and its applications.

(Total lecture hours: 80)

Unit I: Meaning and Importance

(15 hours)

Meaning – Concept – Need and importance – Scope – Objectives – Markets classification.

Unit II: Consumer Behaviour and Market Segmentation.

(15 hours)

Nature – Scope – Significance of Consumer Behaviour – Market Segmentation – Concept and Importance – Bases for Market Segmentation.

Unit III: Functions of Marketing

(20 hours)

Marketing functions – Marketing Mix – Product Planning and Development – Pricing – Objectives – Function – Policies and Strategies.

Unit IV: Sales Promotion

(15 hours)

Channels of Distribution – Need and Importance – Objectives – Advertisement and Salesmanship – Marketing Risk.

Unit V: Marketing Research

(15 hours)

Marketing Research – Need and Importance – Objectives – Procedures – Research Programme for New Product – Marketing Information System.

TEXT BOOKS

1. Mamoria. D & Joshi R. L., Principles and Practice of Marketing in India, Kitab Mahal, New Delhi, 2003.
2. Kotler, Philip and Gary Armstrong: Principles of Marketing Prentice Hall, New Delhi: 2005.
3. Pillai R.S.N and Bagavathi, Modern Marketing: Principles And Practices, Sultan Chand & Company Limited, New Delhi, 2006.

REFERENCE BOOKS

1. Philip Kotler, Marketing Management, Prentice Hall, New Delhi 2000.
2. William J.Stantan, Fundamentals of Marketing Mc Graw Hill, New York, 2004.
3. Ramaswamy.V.S. and Namakumari. S: Marketing Management, Mac Millan India, New Delhi 2006.

V Semester: Course 6
ICOC 56 MANAGEMENT INFORMATION SYSTEM

Objective:

To make the students gain expert knowledge of Management Information Systems.

(Total lecture hours: 80)

Unit I: Management Information Systems (14 hours)

Definition – Information Definitions – Characteristics of Good Information.

Unit II: Information Systems (15 hours)

Organisation Dynamics and Types of Information Systems – Managerial Roles – Non Managerial Roles – Problem Solving and Decision Making.

Unit III: Organisational Information Systems (18 hours)

Planning – Goals and Application – Functions – Revenue Generation – Purchasing – Personnel and Pay roll – Assets – Control – Product Development and Planning – Manufacturing and Accounting.

Unit IV: Decision Support Systems (DSS) (18 hours)

Concept - Components of DSS – Developing DSS Applications – Expert Systems.

Unit V: Pitfalls in MIS Development (15 hours)

Fundamental Weaknesses – Soft Spots in Planning – Design Problems – Implementation.

TEXT BOOKS

1. David Kronke – Management Information System, McGraw Hill, New Delhi, 2000
2. Ellyoz – Management Information System, Galgotia Pub., N.Delhi, 2002
3. Gupta, A.K – Management Information System, S.Chand & Co., New Delhi, 2004
4. James O'Brien – Management Information System, Galgotia Pub., N.Delhi, 2002
5. Kanter – Management Information Systems, Prentice Hall of India, New Delhi, 2000
6. Roberts G. Murdick, Joel E. Ross & James R. Claggett – Information System for Modern Management, Prentice Hall, New Delhi, 2003
7. Zwass, Information System, Tata McGraw Hill, New Delhi, 2005
8. Gordon B. Davis & Margrethe Tata Mc Graw Publication

REFERENCE BOOKS

1. Edwards, Ward & Bytheway – The Essence of Information System, Prentice Hall, New Delhi
2. Goyal – Management Information System, McMillan India, New Delhi
3. Kanter – Management Information System, Prentice Hall, New Delhi.

VI Semester: Course 1
ICOC 61 PROJECT MANAGEMENT

Objective:

The make the students gain expert knowledge of Project Management.

(Total lecture hours: 80)

Unit I: Introduction of Project Management

(15 hours)

Meaning and Definition of Project – Establishing a New Project – organization – Innovative Projects – Need for Project Management – Duties and Responsibilities of a Project Manager.

Unit II: Project Demand Analysis

(16 hours)

Project Feasibility Study – Market and Demand Analysis – Technical and Financial Analysis of Projects.

Unit III: Project Cost Analysis

(18 hours)

Minimization of Cost and Time Projects – Net Work Analysis – PERT – Methods – CPM methods – Details.

Unit IV: Project Forecasting

(16 hours)

Project Cost Control – Cost Forecasting – Monitoring and Control of Costs – Estimation Techniques – Factorial, Man-hour, Unit Rate and Operational Cost estimation – Cost Coding Methods.

Unit V: Project Reporting

(15 hours)

Project Performance – Indicators – Review of Project Performance – Benefits – Project Reporting – Reason behind – Project Failures – Precautions and Practical Guidelines.

TEXT BOOKS

1. Dennis Lock. Project Management, Galgotia Book Publishers, New Delhi, 2007.
2. Prasanna Chandra. Projects Preparation, Appraisal and Implementations, Tata McGraw Hill Publishing Pvt. Ltd., New Delhi, 2007.

VI Semester: Course 2
ICOC 62 COOPERATION AND RURAL ECONOMICS

Objective:

To acquaint students with the dynamic nature and inter – dependent aspects of introduction to co-operation and rural economy in India.

(Total lecture hours: 80)

Unit I: The Concept of Co-operation

(15 hours)

Co-operation as a form of Business Organization – Definitions – Co-operation as the means of economic development – Features of Co-operative Enterprise.

Unit II: Origin of Co-operative Movement

(17 hours)

Rochdale Pioneers – Rochdale Principles – ICA Principles – Universal Application of Co-operative Principles – Member Participation and Special Status.

Unit III: Co-operation Vs Capitalism and Socialism

(16 hours)

Features of Capitalism – Co-operation Vs. Capitalism – Features of Socialism – Co-operation Vs Socialism – Superiority of Co-operation over others.

Unit IV: Rural Indebtedness

(16 hours)

Special Characteristics of Indian Rural Economy – Domination of Agriculture – Problems of Indebtedness – Composition and implications of indebtedness – Remedies for Rural Indebtedness.

Unit V: Multi-dimensional Approaches to Rural Development

(16 hours)

Land Reforms – Community Development – Panchayat Raj System – Various Rural Development Programmes – NREGP – Achievements – Reasons for Partial Failures – Remedies.

TEXT BOOKS

1. Bedi, R.D. – Theory, History and Practice of Co-operation, Loyal Book Depot, Meerut (UP), 1996.
2. Hajela, T.N. and Shiva Lal – Principles, Problems and Practice of Co-operation, Agarwala & Company, Agra, 1998.
3. Jain, S.P.- Jain Rural Economics, Vikas Publishing House Pvt Ltd., New Delhi,2000.
4. Mathur, B.S. – Co-operation in India, Sahitya Bhavan Publication, Agra,2000.
5. Ruder Datt & Sundaram, K.P.M. – Indian Economy, Sulthan Chand & Sons Delhi,2002.

REFERENCE BOOKS

1. Desai Vasant – A Study of Rural Economics, Himayala Publishing House, Bombay, 2001.
2. Katar Singh – Rural Development: Principles, Policies and Management Sage Publication, New Delhi 2002.
3. Patil, K.V. – Rural Economics, Himalaya Publishing House, Bombay, 2001.
4. Sharma, D.P. & Desai, V – Rural Economics of India, Vikas Publishing House Pvt. Ltd., New Delhi 2003.

VI Semester: Course 3
ICOC 63 TRANSPORT MANAGEMENT

Objective:

To understand the special features of various transport systems and their problems and prospects

(Total lecture hours: 80)

Unit I: Introduction

(15 hours)

Transport – meaning – classification – International Transport – National Transport – State Transport – significance – Transport Model Characteristics – Functionality and Principles.

Unit II: Air Transport

(15 hours)

Elements – Nature and Significance – Income and Expenditure – Transport competition – Transport Coordination.

Unit III: Water Transport

(15 hours)

Inland Water Transport - International Transport – Shipping – Rate fixation – Port and Harbours.

Unit IV: Railway Transport

(20 hours)

Special features – Significance – Railway Finance – Income and Expenditure – Principles of rate fixation – Classification of Goods – Inter model operators.

Unit V: Road Transport

(15 hours)

Kinds – Nature and Significance – Financing of road transport – Rural and Urban Transport.

TEXT BOOKS

1. Jain, J.K – Transport Economics, Chaitanya Pub., Allahabad, 2000.
2. P Anduranga Rao. D & Rama Roa – Rural Business Transport & Operations, BR World of Books, New Delhi, 2004.
3. Tripathi. PC - Rural Transport & Economic Development, Sultan Chand Pub., New Delhi, 2000.
4. Sathish C Ailawadi , Rakesh Singh – Logistic Management, Prentice – Hall of India, New Delhi 2005.

REFERENCE BOOKS

1. Dewan. KK & Mustapa, M – Management of Modern City Transportation System, Deep & Deep Pub., New Delhi 2003.
2. Singh, M – Management of State Tourism Development Corporation Deep & Deep Pub., New Delhi 2003
3. Subramaniam P – Organizational Set – up Road Transport – A Focal Study BR World of Books , New Delhi 2004.
4. Pierre David, International Logistics, Biztantra, 19A, Ansari Road, Daryaranj, New Delhi, 2006.

VI Semester: Course 4
ICOC 64 INTERNATIONAL TRADE

Objective:

To make the students gain expert knowledge on different aspects of International Trade.

(Total lecture hours: 80)

Unit I: Introduction to International Trade (18 hours)

Nature of International Trade – Inter-regional and Intra regional Trade – Gains from International Trade – Instruments used in International Trade.

Unit II: Procedure of International Trade (18 hours)

Balance of Payments – Balance of Trade Vs. Balance of Payment – Regulations of Trade – Contract and Agreements – Bilateral and Multilateral Agreements.

Unit III: Functions of International Agencies (17 hours)

Problems in Foreign Trade – Facilitating Agencies – World Trade Organisation (WTO)- Objects and Functions – Duties of Member Countries – Need for International Standards like ISO 9000 Series and ISO 14000 Series.

Unit IV: Challenges and Changes of Foreign Trade (14 hours)

Multi-National Corporations and Development of Foreign Trade –Advantages – Need for Globalisation of Trade – Challenges and Changes – Position of India.

Unit V: Liquidity Problems and Assistance (13 hours)

International Liquidity Problems – Management of Liquidity Crisis – Flight of Capital – Assistance from International Organisations – Role of International Communities.

TEXT BOOKS

1. Agrawal and Verma – International Trade, TBH Pub., Chennai, 2004
2. Daniels – International Business, TBH Pub., Chennai, 2004
3. Jhingan- International Economics, TBH Pub., Chennai, 2004
4. Krugman- International Economics, TBH Pub., Chennai, 2004
5. Mithani,D.M –An Introduction to International Economics, Himalayan Pub., New Delhi, 2004

REFERENCE BOOKS

1. Andley, KK – Foreign Exchange: Principles and Practice, Sultan Chand & Sons, New Delhi, 2004
2. Chaudhri, BK – Finance of Foreign Trade & Foreign Exchange, Himalaya Pub., Bombay, 2004
3. Francis Cheronilem – Business Environment & Policy, Himalaya Pub., Bombay, 2004
4. Manikar Kulkarni & Sadasivam – Foreign Trade and Development, Himalaya Pub., Bombay, 2004
5. Suresh Dalela & Saurabh – ISO 9000 –A manual for Total Quality Management, S. Chand & Co., N.Delhi, 1999.

VI Semester: Course 5
ICOC 65 BUSINESS STATISTICS

Objective:

To make the students gain fundamentals of Business Statistics.

(Total lecture hours: 80)

Unit I: Definition, Scope and Limitations (16 hours)

Definition of Statistics Its scope and limitations - Descriptive Statistics and inferential statistics - Data Collection-Importance of Data collection – primary Data – methods of primary Data collection –secondary data – sources of secondary data - Classification and Tabulation -Meaning of classification-different kinds of classification – meaning of Tabulation – rules of construction of tabulation - Diagrammatic and graphical representation of Data Its importance- uses-different types of diagrams and graphs.

Unit II: Analysis of Univariate Data (16 hours)

Construction of frequency distribution - Concept of Central Tendency Measures of Central Tendency –Mean, Median, Mode and G.M. - Comparison of these measures – Dispersion -Meaning and measures of dispersion-Absolute measure and –Relative measure of dispersion partition values – Quartiles- Moments-Raw moments and central moments – Skewness Meaning of Skewness – Types – Measures Kurtosis - Meaning and Measures.

Unit III: Analysis of Bivariate Data (16 hours)

Linear regression and correlation -Forecasting and Methods –Forecasting concept, types and importance – General approach to forecasting- Methods of forecasting: Different methods -Forecasting demand -Industry Vs. Company sales forecasts- factors affecting company sales.

Unit IV: Index Number (16 hours)

Meaning, types and uses, Methods of constructing price and quantity index numbers, simple and aggregate - Tests of adequacy - Time reversal Test and Factor reversal Test -Chain base Index numbers -Base shifting slicing and deflating-Problems in constructing index numbers and consumer price index number.

Unit V: Analysis of Time Series (16 hours)

Causes of variation in time series Data – Components of Time series Decomposition- Additive and Multiplicative models-Determination of trend Moving Average method and method of least squares – including linear, second degree parabola and exponential trend - Seasonal Indices-Computation using – Simple average method, ratio- to- trend method, ratio- to-moving average method and link relative method

TEXT BOOKS

1. Hooda R.P. Statistics for business and Economics, Macmillan, New Delhi
2. Ya-Lun-Chou Statistical Analysis with Business and Economic Applications Holt Richard & Winster, New York
3. Lewin and Rubin, Statistics for Management, Prentice Hall, New Delhi
4. Hoel & Jessen, Basic Statistics for Business and Economics John Willy and Sons, New york

REFERENCE BOOKS

1. Hooda R.P. Statistics for Business Economics, McMillan, New Delhi
2. Lewin and Rubin Statistics for Management, Prentice Hall, New Delhi
3. Guptha S.C., Kappor V.K. Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi
4. Guptha S.P. Statistical Methods, Sultan Chand and Sons , New Delhi.

VI Semester: Course 6
IVEC 66 VALUE EDUCATION

Objective:

To teach the students the purpose of life and to instill in them a moral concern for the society.

Unit I:

1. Value Education – Meaning – Nature and Purpose
2. Importance of Value Education

Unit II:

1. Basic Features of Rational Ethics
2. Moral Consciousness and Conscience
3. Love – The Ultimate Moral Norm

Unit III:

1. Morality and Freedom – Human Freedom and Moral Responsibility
2. God, Religion and Morality
3. Sanction for Moral Life

Unit IV:

1. Social Ethics: Value of Life and Human Beings
2. Liberty, Equality and Fraternity

Unit V:

1. Ethical Issues Today: Religious Ethics, Family Ethics
2. Political Ethics – Business Ethics
3. Ethics and Culture

REFERENCES

1. Heroled Titus. *Ethics of Today*. New Delhi: Eurasia Publishing House, 1964.
2. Madan, G. R. *Indian Social Problems*. New Delhi: Allied Publishers Pvt. Ltd., 1966.
3. Sharma, R. N. *Principles of Sociology*. Meerut: Educational Publishers, 1968.
4. Bhaskaran, G. *Social Philosophy* (Tamil). Tanjore: Tamil University, 1955.
5. William K. Frankena. *Ethics*. Delhi: Prentice Hall of India Pvt. Ltd., 1999

Group A (Accounting and Finance)
VII Semester: Course 1
ICOC 71.1 MANAGEMENT OF ASSETS AND FINANCE

Objective:

To enable the students obtain expertise in principles of financial management with specific reference to long term assets.

(Total lecture hours: 80)

Unit I: Financial Management **(17 hours)**

Principles, Nature and Scope – Objectives - Functions.

Unit II: Investment Decision **(17 hours)**

Nature of Investment Decisions – Types – Capital Budgeting – Methods of ranking investment proposals – Traditional tools-Evaluation.

Unit III: Modern Tools of Appraisal **(14 hours)**

Risk adjusted tools - Certainty equivalent approach, Sensitivity analysis and Capital rationing.

Unit IV: Capital Structure Decisions **(16 hours)**

Meaning of Capital Structure – Features – Determinants - Theories of Capital Structure – Leverage decisions.

Unit V: Cost of Capital and Dividend Decisions **(16 hours)**

Cost of Capital - Definition - Significance – Components – Calculation of cost of capital – Dividend decisions – Policies, Determinants, Theories.

TEXT BOOKS

1. Chandra, P – Financial Management, Tata MacGraw Hill, New Delhi, 2003
2. Khan, MY & Jain PK – Financial Management -Text and Problems, Tata McGraw Hill Pub. Com. Ltd., New Delhi, 2000
3. Maheswari, SN – Principles and Practice of Financial Management, Sultan Chand & Sons, New Delhi, 2003.
4. Mohan Rao, P –Financial Management New Methods and Practices, Deep & Deep Pub. Ltd., New Delhi, 2001.
5. Ravi M. Kishore – Financial Management, Tax Man Publications Ltd., New Delhi, 2003

REFERENCE BOOKS

1. Keown Martin, Petty & Scott - Financial Management Principles and Application, Prentice Hall of India Ltd., New Delhi, 9th Ed., 2002
2. Van Horne – Financial Management and Policy.Pearson Education, Delhi 2004.

Group A
VII Semester: Course 2
ICOC 72.1 ADVANCED FINANCIAL ACCOUNTING

Objective:

To train the students to grasp the principles of the various branches of accounting and solve advanced problems relating to these.

(Total lecture hours: 80)

Unit I: Admission and Retirement (16 hours)

Admission and Retirement of Partners – Revised values of Assets and Liabilities not to be recorded in Accounts.

Unit II: Dissolution (17 hours)

Death of a partner. Dissolution of Partnership – Decision in Garner Vs.Murray . Piecemeal distribution of Cash – Maximum possible loss method – Amalgamation of Firms - Sale of Firms.

Unit III: Branch Accounts (17 hours)

Meaning – Types of branches – Dependent branches – Accounting in respect of dependent branches – Debtors systems – Goods invoiced at cost and selling price – Stock and Debtors system.

Unit IV: Departmental Accounts (14 hours)

Meaning of Department and Departmental accounting – Distinction between Department and Branches – Methods and techniques of departmental accounting.

Unit V: Hire Purchase Accounts (16 hours)

Meaning – Accounting treatment for Hire Purchase system – Default and Repossession – Hire Purchase Trading Account – Debtors method – Stock and debtors system.

TEXT BOOKS

1. Gupta R.L & Radhaswamy,M – Advanced Accounts vol.I ; Sultan Chand & Sons, New Delhi, 2002
2. Iyengar, S.P. – Advanced Accounting,Sultan Chand & Sons, New Delhi, 2003
3. Jain SP & Narang KL – Advanced Accountancy, Part-I, Kalyani Pub., Ludhiyana, 2000
4. Mukerjee & Haneef – Modern Accounting, Tata MacGraw Hill Pub., New Delhi, 2000
5. Shukla. MC , Grewal TS – Advanced Accounts Vol.I,S. Chand & Sons, New Delhi, 2001
6. Subrata Mukerjee & Anjan Bhattacharya – Advanced Practical Accounts, S. Chand & Co., New Delhi, 2003

REFERENCE BOOKS

1. Maheswari, SN – Advanced Accounting, Sultan Chand & Sons, N.Delhi, 2002
2. Monga, JR, Ahuja, Grish & Sehgal Ashok – Financial Accounting, Mayur paper Bacsl, Noida.
3. Vinayagam, N&Charumathi, B- Financial Accounting, Sultan &Sons, New Delhi, 2000.
4. Ashok Shegal & Deepak Shegal – Advanced Accounting (Financial Accounting), Taxman Publications, NewDelhi 5th Edition 2001.

Group A
VII Semester: Course 3
ICOC 73.1 COST CONTROL TECHNIQUES

Objective:

To make the students gain an expert knowledge of costing systems and cost control methods and their application by way of solving problems. However professional level knowledge is not expected of them.

(Total lecture hours: 80)

Unit I: Material and Labour Cost **(17 hours)**

Material Cost Control – Meaning, Requirements, advantages - Labour Cost Control – Labour Turnover, causes – Wages analysis, Treatment of Idle Time, Overtime, Leave Pay etc.,

Unit II: Overhead **(20 hours)**

Overhead – Problem and Classification. Procedure for linking overheads to cost. Apportionment and Reapportionment. Absorption methods.

Unit III: Methods of Costing **(16 hours)**

Job Costing – Nature, Purpose, Procedure. Unit Costing – Principles involved - Contract Costing – Nature, recording costs, value and profit on contracts – Types of contracts.

Unit IV: Process Costing **(11 hours)**

Process Costing - Nature and problems - Treatment of Normal loss, Abnormal Loss and Abnormal gain - Process having W.I.P. – Ascertainment of value.

Unit V: By Product Costing and Operating Costing **(16 hours)**

Costing of Joint products and by-products. Nature and accounting - Operating costing – Nature and Problems – Operating Costing in Transport undertakings.

TEXT BOOKS

1. Iyengar, S.P. – Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi, 2002
2. Jain SP & Narang KL – Cost Accounting- Principles and Practice, Kalyani Pub., Ludhiyana, 2001
3. Maheswari, S.N. – Fundamentals of Cost Accounting, Sultanchand & Sons, New Delhi, 2001.

Note : Simple Problems 80% and Theory 20%

REFERENCE BOOKS

1. Lall Nigam, B.M. & Jain I.C - Cost Accounting Principles and Practice, Prentice Hall of India, New Delhi, 2000
2. Dasgupta, P – Studies in Cost Accounting, Premier Book Co., New Delhi, 1998
3. Ravi M. Krishore – Cost Accounting, Taxmann Pub., New Delhi, 2003
4. Saxena, V.K & Vashist, CD – Cost Accounting, Sultan Chand & Sons., New Delhi, 2002

Group A
VII Semester: Course 4
ICOC 74.1 PRINCIPLES OF E-COMMERCE

Objective:

This subject seeks to develop in the students' knowledge of Electronic-Commerce and Web Designing for the application in the area of Business and Financing decisions.

(Total lecture hours: 80)

Unit I: Basics **(16 hours)**

Electronic Commerce Framework. Traditional vs. Electronic Business Applications. The Anatomy of E-Commerce Applications.

Unit II: Architectural View **(16 hours)**

Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way. The Internet as a Network Infrastructure. The Business of the Internet Commercialization.

Unit III: Security levels **(17 hours)**

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

Unit IV: Application **(17 hours)**

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.

Unit V: Advanced Concepts **(14 hours)**

Intra-organizational Electronic Commerce - Supply Chain Management. Electronic Commerce Catalogues - Document Management and Digital Libraries.

TEXT BOOKS

1. Kalakota, R and Whinston, AB - Frontiers of Electronic Commerce, Addison Westey, 2002
2. David Kosiur, understanding Electronic Commerce, Microsoft Press, 2002
3. Saily Chan & John Wiley - Electronic Commerce Management, Tata McGraw Hill, New Delhi, 2000
4. Soka, From EDI to Electronic Commerce, Tata McGraw Hill, New Delhi, 2002

REFERENCE BOOKS

1. Parag Diwan & Sunil Sharma – “E-Commerce A Managerial guide to E-Business” Deep & Deep Pub., 2000
2. Agarwal Kamallesh N & Agarwal Deeksha _ Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi 2000.

Group A
VII Semester: Course 5
ELECTIVE – BANKING PRACTICE

Objective:

To make the students gain expert knowledge in Banking Practice.

(Total lecture hours: 60)

Unit I: Banker and Customer

(13 hours)

Definition – Legal - General relationship and specific relationship – Rights and Duties of Banker and Customer.

Unit II: Banker as an Agent

(13 hours)

Collecting Vs. Paying banker – Payment in due course – Holder in due course.

Unit III: Banking Operations

(12 hours)

Negotiable Instruments Cheques Vs. Draft –Characters of Crossing –Types – Legal requirements.

Unit IV: Subsidiary Services

(13 hours)

Agency Services and General Utility Services – Changing role of Commercial Banks –Challenges before Banks in 21st Century.

Unit V: Deployment of Funds

(9 hours)

Cash reserve ratio and Statutory liquidity ratio – loan – different types – Cash Credit – Limitations.

TEXT BOOKS

1. Tannan, ML- Banking Law & Practice in India, Indian Law House, N.Delhi,2001
2. Panikar, KK – Banking –Theory System, S.Chand & Co., New Delhi, 2001
3. Khubchandran, BS – Practice and Law of Banking, MacMillan Pub., N.Delhi, 2001

REFERENCE BOOK

1. Radhaswami,M & Basudevan – A Text Book of Banking, S.Chand&Co., N.Delhi, 2000

Group B (International Business and Banking)
VII Semester: Course 1
ICOC 71.2 GLOBAL BUSINESS ORGANISATION

Objective:

The objective of this paper is to acquaint students with nature, scope, structure and operations of International Business and to understand the influence of various environmental factors on International Business Operations.

(Total lecture hours: 80)

Unit I: International Business (18 hours)

Meaning and Scope of International Business – Role in Economic Development – Liberalization Vs. Protectionism – Government Owned and Private Business Organisation – Features – Benefits.

Unit II: Economic Environment (14 hours)

Global Economic Scenario – World GDP and Trade – Changing Dimensions of Economic Environment in India – Economic Systems and Business Environment – Techniques of Environmental Scanning of Selected Industries - Economic Ideologies of Major Political Parties.

Unit III: Centralized Trading Centres (18 hours)

Innovative Trading Methods – Duty Free Trade Centres – Malls – Organization and Function – Advantages and Disadvantages – International Retail Outlets Like KFC Mc Donalds and Mary Brown.

Unit IV: Money Transfer Methods (18 hours)

Major International Currencies – Transfer Mechanisms – Authorized and Unauthorized Institutions – Role of Govt. and Private Agencies – Benefits to Common Man.

Unit V: Legal Environment (12 hours)

Changing Dimensions of Legal Environment of India in Tune with World Trend – Competition Act, Consumer Protection Act, Environment Protection Act, Critical Environment - Corporate Social Cultural Environment – Corporate Social Responsibility of Business.

TEXT BOOKS

1. Anant K. Sundarum and Stewart black, J. (2008) The International Business Environment, Prentice Hall of India, New Delhi
2. Francis Cherunilam (2009), Business Environment Text and cases.
3. Francis Cherunilam (2010), International Business, Text and Cases. PHI Learning Pvt. Ltd., New Delhi.

REFERENCE BOOKS

1. Daniels et. Al (2008) Globalisation and Business, Prentice Hall of India, New Delhi.
2. Hill Charles, W.L. (2009) International Business. McGraw Hill Company, New York.
3. Justin Paul (2008) International Business, Prentice Hall of India, New Delhi.

Group B
VII Semester: Course 2
ICOC 72.2 FINANCIAL INSTITUTIONS AND SERVICES

Objective:

The object of this paper is to make the student to gain expert knowledge on different aspects of financial institutions and services.

(Total lecture hours: 80)

Unit I: Theoretical Framework

(18 hours)

The Financial System and its Technology – Factors - Development Finance vs. Universal Banking - Financial Intermediaries and Financial Innovation.

Unit II: Financial Institutions

(18 hours)

An Update on the Performance of IDBI, ICICI, IFCI and SFCs, LIC & GIC- The Banking Institutions: Commercial Banks - Public and Private Sectors - Structure and Comparative Performance - Problems of Competition.

Unit III: Non-banking Financial Institutions

(19 hours)

Evolution - Control by RBI and SEBI - Perspective on Future Role - Unit Trust of India and Mutual Funds - RBI - Framework - Regulation of Bank Credit - Commercial Paper: Features and Advantages.

Unit IV: Insurance

(12 hours)

Meaning – Functions – Insurable and Non-insurable Risk – Types of Insurable Risk – Benefits of Insurance to Project Planners – Insurance Industry – Regulations.

Unit V: Financial Services

(13 hours)

Merchant Banking – Factoring – Forfeiting – Bills – Depository Services – Securitization – Definition – Functions – Advantages – Credit Rating.

TEXT BOOKS

1. Harsh V.Verma (2002) Marketing of Services, Global Business Press
2. Sames L .Heskett (2001) Managing In the Service Economy, Harvard Business School Press, Boston.
3. Khan M.Y. (2004) Indian Financial System, Tata Mc Graw-Hill, New Delhi

REFERENCE BOOKS

1. Frank.J.Fabozzi & Franco Modigliani (2002) Foundations of Financial Markets and Institutions, Pearson Education Asia.
2. Machiraju H.R (2002) Indian Financial Systems, Vikas Publishing House Pvt. Ltd.
3. Meir Kohn (2003) Financial Institutions and Markets, Tata McGraw-Hill, New Delhi

Group B
VII Semester: Course 3
ICOC 73.2 LEGAL DIMENSIONS OF INTERNATIONAL BUSINESS

Objectives:

The objective of this paper is to acquaint students with the legal dimensions of international business and enable them to formulate strategies as compatible with laws of treaties governing international business operations.

(Total lecture hours: 80)

Unit I: Legal Framework of International Business (18 hours)

Nature and Complexities – International Conventions and Trade Law – Code and Common Laws and their Implications to Business – International Business Contract – Legal Provisions – International Sales Agreements – Rights and Duties of Agents and Distributors.

Unit II: Contract of Enforcement (15 hours)

Contract of Enforcement – Dispute Settlement – International Commercial Arbitration and Enforcement of Foreign Awards.

Unit III: Foreign Trade Environment (17 hours)

Foreign Trade Development and Regulation Act, 1992 – Import and Export Act, 1947 – Foreign Trade Regulation Rules, 1993 – Regulatory Environment of International Business – Exchange Control Regulations in India.

Unit IV: Regulatory Bodies (17 hours)

Basic Principles and Charter of GATT/WTO – Provisions Relating to Preferential Treatment to Developing Countries, Regional Grouping, Subsidies, Technical Standards – Other NTBs – Customs Valuation – Implications of WTO to Important Sector – GATS, TRIP, TRIMs

Unit V: Regulations and Treaties (13 hours)

Licensing – Franchising – Joint Ventures – Patents and Trade Marks – Taxations Treaties.

TEXT BOOKS

1. Philip R Catepra. John L. Graham & Prashant Salwan (2008), International Marketing, Tata McGraw Hill Education Private Limited.
2. Milind Sathye, Lorry Rose (2006), International Financial Management, John Wiley & Sons Pvt. Ltd., Singapore.
3. Francis Cherunilam (2005) International Trade and Export Management, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS

1. Varshney, RL. and Bhattacharyya (2007), International Marketing Management, Sultan Chand & Sons, New Delhi.
2. Jain, R. (2000) Foreign Exchange Management Law and Practice, Vidhi Publications, New Delhi.
3. Bansal. A.K., (2006), Law of Commercial Arbitration, Universal Law House, New Delhi.

Group B
VII Semester: Course 4
ICOC 74.2 PRINCIPLES OF E-COMMERCE

Objective:

To develop the knowledge of Electronic-Commerce and Web Designing for application in the area of Business and Financing decisions.

(Total lecture hours: 80)

Unit I: Basics

(16 hours)

Electronic Commerce Framework – Traditional Vs. Electronic Business Applications – The Anatomy of E-Commerce Applications.

Unit II: Architectural View

(16 hours)

Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way – The Internet as a Network Infrastructure – The Business of the Internet Commercialization.

Unit III: Security Levels

(17 hours)

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

Unit IV: Application

(17 hours)

Electronic Commerce and World-Wide-Web – Consumer Oriented E-Commerce – Electronic Payment Systems – Electronic Data Interchange (EDI) – EDI Applications in Business – EDI and E-Commerce – EDI Implementation.

Unit V: Advanced Concept

(14 hours)

Intra-organizational Electronic Commerce - Supply Chain Management – Electronic Commerce Catalogues – Document Management and Digital Libraries.

TEXT BOOKS

1. David Kosiur, understanding Electronic Commerce, Microsoft Press, 2002
2. Kalakota,R and Whinston,AB-Readings in Electronic Commerce, Addison Westey, 2002
3. Parag Diwan & Sunil Sharma , E-Commerce : A Managerial guide to E-Business, Deep & Deep Pub., 2000
4. Saily Chan & John Wiley - Electronic Commerce Management, Tata McGraw Hill, New Delhi, 2000
5. Soka, From EDI to Electronic Commerce, Tata McGraw Hill, New Delhi, 2002

REFERENCE BOOKS

1. Parag Diwan & Sunil Sharma – “E-Commerce A Managerial guide to E-Business” Deep & Deep Pub., 2000
2. Agarwal Kamallesh N & Agarwal Deeksha _ Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi 2000.

Group B
VII Semester: Course 5
ELECTIVE – BANKING PRACTICE

Objective:

To make the students gain expert knowledge in Banking Practice.

(Total lecture hours: 60)

Unit I: Banker and Customer

(13 hours)

Definition – Legal - General relationship and specific relationship – Rights and Duties of Banker and Customer.

Unit II: Banker as an Agent

(13 hours)

Collecting Vs. Paying banker – Payment in due course – Holder in due course.

Unit III: Banking Operations

(12 hours)

Negotiable Instruments Cheques Vs. Draft –Characters of Crossing –Types – Legal requirements.

Unit IV: Subsidiary Services

(13 hours)

Agency Services and General Utility Services – Changing role of Commercial Banks –Challenges before Banks in 21st Century.

Unit V: Deployment of Funds

(9 hours)

Cash reserve ratio and Statutory liquidity ratio – loan – different types – Cash Credit – Limitations.

TEXT BOOKS

1. Tanna, ML- Banking Law & Practice in India, Indian Law House, N.Delhi,2001
2. Panikar, KK – Banking –Theory System, S.Chand & Co., New Delhi, 2001
3. Khubchandran, BS – Practice and Law of Banking, MacMillan Pub., N.Delhi, 2001

REFERENCE BOOK

1. Radhaswami,M & Basudevan – A Text Book of Banking, S.Chand&Co., N.Delhi, 2000

Group C (Cooperative Management)
VII Semester: Course 1
ICOC 71.3 PRINCIPLES AND PRACTICE OF COOPERATION

Objective:

To prepare the students to gain expert knowledge of the principles and Practice of Cooperation with reference to India.

(Total lecture hours: 80)

Unit I: Introduction of Cooperation (15 hours)

Definition of Cooperation - Principles – Features of Cooperative Societies – Principles Reformulated by ICA – Comparison with capitalism and socialism.

Unit II: Origin and Classification of Cooperative Societies (15 hours)

Classification of Societies – Agricultural Credit Societies – Non-agricultural Credit Societies – Non Credit Societies – Origin and growth of Cooperative Movement in India.

Unit III: Various Committee Findings and Recommendations (14 hours)

All India Rural Credit Survey Committee – Findings and Recommendations – All India Rural Credit Review Committee – Findings and Recommendations – Banking Commission Report with reference to the development of Cooperative Societies.

Unit IV: Government Participation (18 hours)

Role of Cooperation in uplifting the weaker sections – Cooperation and various schemes - Government assistance – Central and State participation in Share Capital, subsidy – Administrative Assistance – ICA - Function.

Unit V: Cooperative Education and Training (18 hours)

Cooperative Education and Training – Central and State level organisations – Program and Policies of member education. - Role of National and State Cooperative Union – Women's role in Cooperation.

TEXT BOOKS

1. Bedi, R.D. –Theory, History and Practice of Cooperation, Rolla Book Depot Meerut, Uttar Pradesh, 2000
2. Hajela T.N - Cooperative Principles and Problems, Konark Pub., Delhi 2002
3. Mathur B.S. - Cooperation in India, Sahitya Bhavan Pub. Agra, 2002
4. Sharada, V – The theory of Cooperaton,Himalaya Pub. House, Mumbai, 2000

REFERENCE BOOKS

1. Tripathy, Cooperative for Rural Development, Tamilnadu Book house, Chennai, 2000.
2. Patnaik, Umesh, Roy & Ananta K – Cooperation and Cooperation Management, Kalyani Pub., Ludhiyana, 2002.
3. Madan G.R., - Cooperative Movement in India, Mittan Pub., New Delhi, 1994.

Group C
VII Semester: Course 2
ICOC 72.3 COOPERATIVE EDUCATION AND TRAINING

Objective:

To make the students gain an insight into co-operative education and training and the recent trend in them.

(Total lecture hours: 80)

Unit I: Introduction to Co-operative Education (15 hours)

Co-operative Education – Meaning – Definition – Need and Importance – Growth and Development of Cooperative Education in India.

Unit II: Role of Co-operative Educational Institutions (15 hours)

Co-operative Education – Objectives – NCUI – State Co-operative – Various District Co-operative Unions – Objects and Functions – Role of Government in Co-operative Education.

Unit III: Co-operative Education and Training (17 hours)

Co-operative Training – Definition – Significance – Need for the Training for the Co-operative Personnel – Methods of Training – In-service – Evaluation of the Training Schemes – Shortcoming of Training Schemes.

Unit IV: Co-operative Training Institutions (18 hours)

Co-operative Training Structure – Senior Level – Intermediate Level – Junior Level – Objectives and Functions of National and State Level Co-operative Training Institutions – NCCT – Progress mode – Future Plans.

Unit V: Co-operative Member Education (15 hours)

Member Education – Need and Importance – Benefits – Problems of Member Education – Promotional measures of Government and Co-operative Departments towards Member Education.

TEXT BOOKS

1. Mathur. B.S. – Co-operation in India, Sahitya Bhavan Publication, Agra, 2000.
2. Nakkiran, S.A Treatise on Co-operative Management, Rainbow Publications, Coimbatore, 2002.
3. Hajela, T.N. – Principles, Problems and Practice of Co-operation, Konark Publication (P) Ltd., New Delhi 1997
4. Kulandaiswamy. V – Principles and Practice of Cooperative Management, Rainbow Publications, Coimbatore, 2002.

REFERENCE BOOKS

1. Kamat, G.S. – New Dimensions of Co-operative Management, Himalaya Publishing House, Bombay, 2001.
2. Goel B.B. – Co-operative Management and Administration, Deep and Deep Publications, New Delhi 2000.

Group C
VII Semester: Course 3
ICOC 73.3 COOPERATION ABROAD

Objective:

To prepare the students to get expert knowledge of the Cooperative movement in various countries.

(Total lecture hours: 80)

Unit I: Cooperative Movement in Great Britain (18 hours)

Cooperative Development in England – Origin and Growth – Features of Rochdale Society – Success of Consumer Cooperative Movement – Objectives – Working of Whole Sale Societies and Retail Societies – Constitution Objects – Working – Reasons for the Success of the Movement.

Unit II: Cooperative Movement in Germany (18 hours)

Credit Movement in Germany – Evolution of Credit Movement in Germany – Raiffeisen Societies – Special features – Principles – Objects – Schulze Delitzseh System – Urban Bank – Objects – Working – Differences between Raiffeisen and Schulze System.

Unit III: Cooperative Movement in Denmark (15 hours)

Dairy Cooperative in Denmark – Structure – Special Features – Place of Dairy Cooperatives in Denmark Economy – Causes for the Success of Dairy Cooperative – Export Societies – Cooperative Egg Export Associations.

Unit IV: Cooperative Movement in Japan (15 hours)

Industrial Cooperation in Japan –Rural Background of Japan – Birth of Cooperatives in Japan – Different Types of Cooperatives in Japan – Industrial Cooperatives – Structure – Objects – Functions.

Unit V: Cooperative Movement in Canada (14 hours)

Cooperative Movement in Canada – Working Features – Cooperative Marketing Societies in Canada – Wheatpools and Their Working – Cooperatives Marketing and Purchasing Associations.

TEXT BOOKS:

1. Bedi, R.D. – Theory, History and Practice of Cooperation, R.Lall Book Depot, Meerut(UP), 1996.
2. Hajela, T.N - Cooperation Principles, Problems and Practice, Konark Pub.(P) Ltd., Delhi 1994
3. Krishnaswami, V.R. – Fundamental of Cooperation, S.Chand & Sons, Delhi, 1999
4. Kulkarni- Theory & Practice of Cooperative In India and Abroad, Cooperative Books Depot, Bombay , 2000
5. Mamoria, C.B and Saksena – Cooperation in India, Kitab Mahal, Allahabad, 1995.
6. Mathur, B.S. – Cooperation In India, Sanity Haven Pub., Agra, 1998

REFERENCE BOOKS

1. Raydu C.S .– Industrial Cooperatives, Northern Book Centre, New Delhi, 1992
2. King DT – India's Dairy Development and Operation Flood Indian Diary, Rainbow Publications, Coimbatore 1991.
3. Madan G.R. – Cooperative Movement in India, Mittal Publications, New Delhi 1994.

Group C
VII Semester: Course 4
ICOC 74.3 PRINCIPLES OF E-COMMERCE

Objective:

To develop the knowledge of Electronic-Commerce and Web Designing for application in the area of Business and Financing decisions.

(Total lecture hours: 80)

Unit I: Basics

(17 hours)

Electronic Commerce Framework - Traditional Vs. Electronic Business Applications - Anatomy of E-Commerce Applications.

Unit II: Architectural View

(16 hours)

Network Infrastructure for E-Commerce - Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way - Internet as a Network Infrastructure - Business of the Internet Commercialization.

Unit III: Security Levels

(16 hours)

Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

Unit IV: Computer Application

(16 hours)

Electronic Commerce and World-Wide-Web - Consumer Oriented E-Commerce - Electronic Payment Systems - Electronic Data Interchange (EDI) - EDI Applications in Business - EDI and E-Commerce – EDI Implementation.

Unit V: Advanced Concept

(15 hours)

Intra-organizational Electronic Commerce - Supply Chain Management - Electronic Commerce Catalogues - Document Management and Digital Libraries.

TEXT BOOKS

1. David Kosiur, understanding Electronic Commerce, Microsoft Press, 2002
2. Kalakota,R and Whinston,AB-Readings in Electronic Commerce, Addison Westey, 2002
3. Parag Diwan & Sunil Sharma , E-Commerce : A Managerial guide to E-Business, Deep & Deep Pub., 2000
4. Saily Chan & John Wiley - Electronic Commerce Management, Tata McGraw Hill, New Delhi, 2000
5. Soka, From EDI to Electronic Commerce, Tata McGraw Hill, New Delhi, 2002

REFERENCE BOOKS

1. Parag Diwan & Sunil Sharma –“E- Commerce A Managerial guide to E-Business” Deep & Deep Pub., 2000
2. Agarwal Kamallesh N & Agarwal Deeksha _ Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi 2000.

Group C
VII Semester: Course 5
ELECTIVE – BANKING PRACTICE

Objective:

To make the students gain expert knowledge in Banking Practice.

(Total lecture hours: 60)

Unit I: Banker and Customer

(13 hours)

Definition – Legal - General relationship and specific relationship – Rights and Duties of Banker and Customer.

Unit II: Banker as an Agent

(13 hours)

Collecting Vs. Paying banker – Payment in due course – Holder in due course.

Unit III: Banking Operations

(12 hours)

Negotiable Instruments Cheques Vs. Draft –Characters of Crossing –Types – Legal requirements.

Unit IV: Subsidiary Services

(13 hours)

Agency Services and General Utility Services – Changing role of Commercial Banks –Challenges before Banks in 21st Century.

Unit V: Deployment of Funds

(9 hours)

Cash reserve ratio and Statutory liquidity ratio – loan – different types – Cash Credit – Limitations.

TEXT BOOKS

1. Tannan, ML – Banking Law & Practice in India, Indian Law House, New Delhi, 2001
2. Panikar, KK – Banking Theory System, S. Chand & Co., New Delhi, 2001
3. Khubchandran, BS – Practice and Law of Banking, MacMillan Pub., New Delhi, 2001

REFERENCE BOOK

1. Radhaswami, M & Basudevan – A Text Book of Banking, S.Chand&Co., N.Delhi, 2000

Group A (Accounting and Finance)
VIII Semester: Course 1
ICOC 81.1 FINANCIAL CONTROL SYSTEM

Objective:

To make the students familiar with the application and practice of control systems and specifically financial control tools.

(Total lecture hours: 80)

Unit I: Systems Approach to Financial Control **(14 hours)**

Definition, Meaning, Purpose – Levels of control - Management Control Process.
Accounting Data base in Control.

Unit II: Responsibility Accounting **(16 hours)**

Responsibility Centers, Revenue Centers, Expense Centers and Profit Centers.
Investment Centers – SBUs.

Unit III: Transfer Pricing **(14 hours)**

Transfer pricing as a tool of control - Concept of transfer pricing – Methods of transfer price fixing - Administration of transfer prices – Valuation problems of stock and unrealized profit.

Unit IV: Planning and Control through Budget **(18 hours)**

Budgeting - Meaning and Purpose of Classification - Preparation of Production - Material, Labour and Sales Budgets – Flexible Budgets - Budgetary Control – Definition, Meaning – Control Action.

Unit V: Standard Costing and Variance Analysis **(18 hours)**

Standard Cost – Definition, Advantages and Limitations. Variance Analysis – Material, Labour Overhead, Sales Variances - Control action needed.

TEXT BOOKS

1. Dutta, M – Management Control System, S.Chand & Co., New Delhi, 2002
2. Robert Antony and Vijay Govindarajan – Management Control Systems, Tata MacGraw Hill, New Delhi, 2004.
3. Saxena and Vashist – Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi, 2000
4. Sharma R.K & Shashik Gupta- Management Accounting Principles & Practices, Kalyani Pub., N.Nelhi
5. Subhash Sharma – Management Control System, Tata McGraw Hill Pub., New Delhi, 2002

REFERENCE BOOKS

1. Colin Drury – Cost and Management Accounting, ELBS with Chapman & Hall, London, 1995
2. Loucy, T –Management Accounting ,ELBS with DP Publications, London, 1994

Group A
VIII Semester: Course 2
ICOC 82.1 MANAGEMENT OF FUNDS

Objective:

To make the students gain knowledge of management and estimation of Working Capital and its components.

(Total lecture hours: 80)

Unit I: Working Capital

(17 hours)

Working Capital – Meaning and Concept.– Need for and Importance of Working Capital – Determinants of Working Capital – Estimating Working Capital Requirements.

Unit II: Management of Working Capital

(16 hours)

Approaches to Working Capital financing and investment – Working capital policy. Financing of Working Capital - Sources and Conditions.

Unit III: Cash Management

(16 hours)

Motives of holding cash – Planning – Cash forecasting methods – Managing cash flows – Optimum cash balance determination – Cash Budget.

Unit IV: Receivables Management

(16 hours)

Credit Policy – Credit policy variables – Steps in granting credit – Control of receivables – Factoring.

Unit V: Inventory Management

(15 hours)

Nature and need for inventory – Objectives of inventory management – Meaning of inventory control – Inventory control techniques.

TEXT BOOKS

1. Chandra.P - Financial Management, Tata MacGraw Hill, New Delhi , 2004
2. Forestor, S - Financial Management, Vira Books Ltd., New Delhi, 2004
3. Khan M.Y & Jain P.K – Financial Management Text & Problems., Tata MacGraw Hill, New Delhi , 2002
4. Maheswari, SN – Principles and Practice of Financial Management, Sultan Chand & Sons, N.Delhi, 2003
5. Ramamurthy, V – Working Capital Management, Himalaya Pub. Company, Mumbai, 2004
6. Rao P.M. – Working Capital Management, Deep & Deep Pub., New Delhi 2004
7. Uma Sharma – Working Capital Management, Atlantic Pub., New Delhi, 2004

REFERENCE BOOKS

1. Ravi M.Kishore – Financial Management, Taxman Pub., N. Delhi, 2003.
2. Van Horne, James - Financial Management and Policy, Pearson Education, Delhi 2004.
3. Weston Ifred & Brigham EF – Managerial Finance, Dryden Press, 1999.

Group A
VIII Semester: Course 3
ICOC 83.1 INTERNATIONAL FINANCIAL MANAGEMENT

Objective:

To make the students gain expert knowledge of International Financial Environment and process of foreign exchange management.

(Total lecture hours: 80)

Unit I: Introduction

(20 hours)

International Business - Growth of Multinational Corporations – Process of Overseas Expansion – Establishing Organisation for MNCs – International Finance - Importance, Scope, Objective – Risk-Return-Trade-Off - The Emerging Challenges.

Unit II: International Financial Environment

(15 hours)

International Monetary System –International Financial System – Conditions in International Finance.

Unit III: Foreign Exchange Market

(15 hours)

The Law of One Price – Purchasing Power Parity, the Fishers Effect. The International Fishers Effect, Interest Rate Parity.

Unit IV: Exchange Risk and Management

(18 hours)

Nature and Measurement of Exposure and Risk – Accounting Exposure, Economic Exposure – Measurement and Management of Currency Risk, Political Risk, Country Risk.

Unit V: International Financial Services

(12 hours)

Financing of International operations - Special Financing Vehicles – Financial Swaps – International Leasing – Financing of Foreign Trade.

TEXT BOOKS

1. Avadhani,V.A., - International Finance, Theory and Practical, Himalaya Pub. House, Mumbai, 2000
2. Bhalla,VK. -International Financial Management, Anmol Pub., New Delhi, 2nd Edi., 2001
3. Levi – International Finance The Markets and Finances of Multinational Business, McGrawHill, New Delhi, 2001
4. Rite Rodriquez & E.Eugene Carter – International Financial Management, PHI, New Delhi, 2001.
5. Sharan, V – International Financial Management, PHI, New Delhi, 2000

REFERENCE BOOKS

1. Adrian Buckley – Multinational Finance, Herit Pub, New Delhi, 2001
2. Alan C. Shapiro, Multinational Financial Management, PHI, New Delhi, 4th Edi. 2000
3. Apte, PG -International Financial Management, Tata McGraw Hill, New Delhi, 2001
4. Jain P.K. Jossette Peyyard Surendra Yadav–International Financial Management, Macmillan India Ltd., New Delhi 1998
5. Batra, G.S. - Globalization of Financial Markets, Deep & Deep Pub.Pvt., New Delhi,2004

Group A
VIII Semester: Course 4
ICOC 84.1 INTERNET AND ITS APPLICATIONS

Objective:

This subject seeks to develop the accounting executives with knowledge in Internet for application in the area of accounting.

(Total lecture hours: 80)

Unit I: Internet Concepts

(16 hours)

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections ISDN, ADSL, and Cable Modes – Intranets Connecting LAN to the Internet.

Unit II: E-mail Concept

(16 hours)

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

Unit III: Internet Services

(17 hours)

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

(17 hours)

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer. File Transfer; Down loading files & FTP concepts.

Unit V: Search Engines

(14 hours)

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Infospace, Whowhere, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – News and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E.Commer-Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering , Tata McGraw Hill, NewDelhi,2002

Group A
VIII Semester: Course 5
ELECTIVE – OFFICE MANAGEMENT

Objective:

To make the students gain expert knowledge of Office Management.

(Total lecture hours: 60)

Unit I: Modern Office

(12 hours)

Functions - Scope – Importance of Office – Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

Unit II: Office Accommodation

(14 hours)

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout – Furniture and Equipment upkeep and maintenance.

Unit III: Office Environment

(13 hours)

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary Requirements – Cleanliness – Transport

Unit IV: Records Management

(11 hours)

Filing – Characteristics – Classification and arrangements of Files – Methods of Filing Devices – Indexing – Types – Selection of suitable Indexing System – Office forms and their control.

Unit V: Office Communications

(10 hours)

Importance – Process – Medium – Channels – Barriers.

TEXT BOOKS

1. Nair, RK , Banerjee, AK & Agarwal, VK – Office Management, Pragati Prakasam, Meerut
2. Walley, BH – Manual of Office Management
3. George R.Terry – Office Management and Control

REFERENCE BOOKS

1. Deneyer, JC – Office Management
4. Leffinwell & Robinson – Text Book of Office Management
5. Chopra, RK- Office Management, Himalaya Pub. House, Mumbai, 2000

Group B (International Business and Banking)
VIII Semester: Course 1
ICOC 81.2 INTERNATIONAL CAPITAL MARKETS

Objective:

The purpose of the course is to make the students aware about recent developments in capital markets during the era of globalization by providing a comprehensive understanding of the concepts of International Capital Markets.

(Total lecture hours: 80)

Unit I: Capital Markets (18 hours)

Features and Structures of Global Capital Market – Emerging and Developed Markets – Fundamental Changes – Market Integration – Globalisation.

Unit II: Global Capital Markets (18 hours)

Internationalisation of Capital Markets, since 1990– International Bond Market – International Equity Market – Types of International Capital Market Transactions – International Financial Instruments.

Unit III: Eurocurrency Market (15 hours)

Creation of Euromoney – Euro markets and their Linkages – Recent Developments – Operation of Euro Markets – Functions of Euro Markets – Eurocurrency Markets – Growth of Eurocurrency Trading – Instruments of Eurocurrency Markets – Eurodollar Markets – Eurobanks.

Unit IV: Currency Future Markets (13 hours)

Introduction – Future Markets – Derivative Markets – Growth of Currency Derivative Market – Derivative Markets in India: Growth – Currency Future Quotes – Hedging in the Futures Market.

Unit V: Multinational Financial Institutions (16 hours)

Functions and Role of Multilateral Financial Institutions – World Bank – IMF – IFC – ADB – MIGA – Methods and Trends in Assistance.

TEXT BOOKS

1. Bhalla V.K. (2010), International Financial Markets, Anmol Publication Pvt. Ltd., New Delhi.
2. Bhavna Bahuguna (2011), International Financial Management, Centrum Press, New Delhi.
3. Mihir A. Desai (2007), International Finance: A Case Book, Wiley India Pvt. Ltd., New Delhi.

REFERENCE BOOKS

1. Parasar S.K. (2010), Business Finance, Centrum Press, New Delhi.
2. Sharan (2009), India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt. Ltd., New Delhi.
3. Khan, M.Y., (2009), Indian Financial System, Tata Mc Graw Hill, New Delhi.

Group B
VIII Semester: Course 2
ICOC 82.2 INTERNATIONAL ECONOMIC RELATIONS

Objective:

To provide an insight into the process of international institutional aids and finances and similar aspects relating to international trade. To make the students understand the different dimensions of economic relationship between India and the rest of the world. To impart knowledge to students on various aspects of foreign aid, investments, capital and technology. To bring out an account of the position of balance of payments of India

(Total lecture hours: 80)

Unit I: Development and Overseas Trade (18 hours)

Foreign Trade and Economic Development – Importance of Foreign Trade – Commercial Policy and Economic Development – Arguments for and Against - Export Promotion vs. Import Substitution.

Unit II: Foreign Aid and Development (18 hours)

Foreign Aid and Economic Development – Types – Role – Cases for and Against Foreign Trade – Tied Vs. Untied Aid.

Unit – III: Forms of Capital Flows and Trends (18 hours)

Foreign Direct Investment – Need – Advantages – Limitations – Short Term Financial Management in MNCs – Long Term Borrowing in the Global Capital Market – Major Market Segments – International Financing Decision.

Unit IV: Significance of Foreign Investments (14 hours)

Private Foreign Investment and Multinationals – Nature – Merits and Demerits – Multi-National Corporations (MNC) and Less-Developed Countries (LDCs) – Merits and Demerits of MNCs.

Unit V: Technology & Capital from Foreign Countries (12 hours)

Foreign Capital and Technology in India – Forms – Government Policy Towards Foreign Capital and Technology – Impact of Foreign Capital on the Development of Indian Economy.

TEXT BOOKS:

1. Chaudhri, B.K. – Finance of Foreign Trade & Foreign Exchange, Himalaya Pub. House, Mumbai, 2004
2. Francis Cheronilam – Business Environment & Policy, Himalaya Pub. House, Mumbai, 2004
3. Jhingan, M.L. – International Economics, Konark Publications, New Delhi, 2004
4. Mamkar Kulkarni & Sadasivam – Foreign Trade and Development, Himalaya Pub. House, Bombay, 2004
5. Apte PG, International Financial Management, Tata McGraw Hill Publishing Company Limited, New Delhi. 4th Edition, 2006.

REFERENCE BOOKS

1. Agarwal & Verma – International Trade, TBH Pub., Chennai, 2004
2. Danish- International Business, TBH Pub., Chennai, 2004
3. Jhingan – International Economics, TBH Pub., Chennai 2004
4. Krugman – International Economics, TBH Pub., Chennai, 2004
5. Mithani, DM – An Introduction to International Economics, Himalayan Pub., New Delhi, 2004.

Group B
VIII Semester: Course 3
ICOC 83.2 INTERNATIONAL FINANCIAL MANAGEMENT

Objective:

To make the students gain expert knowledge of International Financial Environments and process of foreign exchange management.

(Total lecture hours: 80)

Unit I: International Finance

(20 hours)

Importance – Scope – Objective – Risk-Return – Trade-Off – The Emerging Challenges – International Monetary System – International Financial System – Conditions in International Finance.

Unit II: Multinational Corporations

(15 hours)

Introduction – Types – Growth – Process and Establishment – Implications – Indian MNCs vs. Global MNCs – Financing of MNCs Today.

Unit III: Foreign Exchange Market

(15 hours)

The Law of One Price – Purchasing Power parity, the Fishers Effect. The International Fishers Effect, Interest Rate Parity.

Unit IV: Exchange Risk and Management

(18 hours)

Nature and Measurement of Exposure and Risk – Accounting Exposure, Economic Exposure – Measurement and Management of Currency Risk, Political Risk, Country Risk.

Unit V: International Financial Services

(12 hours)

Financing of International operations - Special Financing Vehicles – Financial Swaps – International Leasing

TEXT BOOKS

1. Apte, P.G (2007) Multinational Financial Management, TMH Publishers.
2. Avadhani,V.A.,(2000), International Finance, Theory and Practical,Himalaya Pub. House, Mumbai.
3. Bhalla VK. (2010), International Financial Management, Anmol Pub., New Delhi, 2nd Edi.,
4. Levi (2001), International Finance: The Markets and Finances of Multinational Business, McGrawHill, New Delhi.
5. Rite Rodriquez & E.Eugene Carter,(2001), International Financial Management, PHI, New Delhi
6. Sharan, V (2000), International Financial Management, PHI, New Delhi.

REFERENCE BOOKS

1. Adrian Buckley, (2001), Multinational Finance, Herit Pub, New Delhi
2. Alan C. Shapiro, (2000), Multinational Financial Management, PHI, New Delhi, 4th Edi.
3. Apte, PG (2001), International Financial Management, Tata McGraw Hill, New Delhi.
4. Batra, G.S (2004), Globalization of Financial Markets, Deep & Deep Pub.Pvt., New Delhi.

Group B
VIII Semester: Course 4
ICOC 84.2 INTERNET AND ITS APPLICATIONS

Objective

This subject seeks to develop the would be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

(Total lecture hours: 80)

Unit I: Internet Concepts

(16 hours)

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections : ISDN, ADSL, and Cable Modes – Intranets : Connecting LAN to the Internet.

Unit II: E-mail Concept

(16 hours)

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

Unit III: Internet Services

(17 hours)

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

(17 hours)

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

Unit V: Search Engines

(14 hours)

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Infospace, Whowhere, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teems, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E.Commer-Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering , Tata McGraw Hill, NewDelhi, 2002.

Group B
VIII Semester: Course 5
ELECTIVE – OFFICE MANAGEMENT

Objective:

To make the students gain expert knowledge of Office Management.

(Total lecture hours: 60)

Unit I: Modern Office **(12 hours)**

Functions - Scope – Importance of Office – Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

Unit II: Office Accommodation **(14 hours)**

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout – Furniture and Equipment upkeep and maintenance.

Unit III: Office Environment **(13 hours)**

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary Requirements – Cleanliness – Transport

Unit IV: Records Management **(11 hours)**

Filing – Characteristics – Classification and arrangements of Files – Methods of Filing Devices – Indexing – Types – Selection of suitable Indexing System – Office forms and their control.

Unit V: Office Communications **(10 hours)**

Importance – Process – Medium – Channels – Barriers.

TEXT BOOKS

1. Nair, RK , Banerjee, AK & Agarwal, VK – Office Management, Pragati Prakasam, Meerut
2. Walley, BH – Manual of Office Management
3. George R.Terry – Office Management and Control

REFERENCE BOOKS

1. Deneyer, JC – Office Management
2. Leffinwell & Robinson – Text Book of Office Management
3. Chopra, RK- Office Management, Himalaya Pub. House, Mumbai, 2000

Group C (Cooperative Management)
VIII Semester: Course 1
ICOC 81.3 COOPERATIVE BANKING

Objective:

To prepare the students to gain knowledge of various Cooperative Credit Institutions promoted in India.

(Total lecture hours: 80)

Unit I: Rural Indebtedness

(18 hours)

Rural Indebtedness – Causes and Effect- Sources of Rural Credit – Types – Institutional arrangements for Credit through Cooperatives – Structure – Limitations and Problems – Urban Banks – Objectives and Functions.

Unit II: Primary Agricultural Cooperative Banks in Rural Credit

(16 hours)

Primary Credit Cooperatives – Organizations, Functions and working – Lending Policy – Programs – Recovery and Overdue Problems – Importance – Changing services.

Unit III: Central Financing Agencies in Rural Finance

(16 hours)

Central Financing Agencies – Organizations, Functions and Working – Lending Policy and procedure – Funds position – recovery and Overdue Problems – State Cooperative Bank constitution and working.

**Unit IV: Role of Cooperative Banks for Agriculture and Rural Development
in Rural lending**

(15 hours)

Primary Cooperative Bank for Agriculture and Rural Development – State Cooperative Bank for Agriculture and Rural Development –constitutions – objectives and working – Sources of Funds – Lending and Overdue Problems.

Unit V: Role of NABARD in Cooperative Developments

(15 hours)

NABARD - Role in Cooperative Development – Loans to Farm and Non-farm sectors.

TEXT BOOKS

1. Hajela, T.N- Principles Problems and Practice of Cooperation, Konark Pub.(P), Ltd., Delhi 2002.
2. Kamat, G.S.- New Dimensions of Cooperative Management, Himalaya Publishing House, Bombay, 2001.
3. Kulandaiswamy, V- Principles and Practice of Cooperative Management, Rainbow Publications, Coimbatore, 2000.
4. Mathur, B.S. - Cooperation in India, Sahitya Bhavan Pub.Ltd., Agra, 2002
5. Thirunarayanan, R - Cooperative Banking in India, Mittal Pub., New Delhi, 2001

REFERENCE BOOKS

1. Raydu C.S –Industrial Cooperatives, Northern Book Centre, New Delhi, 1992
2. King DT – India's Dairy Development and Operation Flood Indian Dairy, Rainbow Publications, Coimbatore, 2000.

Group C
VIII Semester: Course 2
ICOC 82.3 COOPERATIVE ACCOUNTING AND AUDITING

Objective:

To make the students to gain an expert knowledge on co-operative accounting and audit.

(Total lecture hours: 80)

Unit I: Introduction

(15 hours)

Origin of Co-operative Account Keeping – Features – Difference between Co-operative Account Keeping System and Double Entry Book Keeping system.

Unit II: Day Book and Ledger

(16 hours)

Daybook and its types – Difference between Co-operative Daybook and Cashbook – Ledger and its types – Reconciliation of special ledger with general ledger in co-operatives – Preparation of Statement of Balances in Co-operatives.

Unit III: Final Accounts

(15 hours)

Final Accounts in Co-operatives – Trading, Profit and Loss Accounts and Balance Sheet as applicable to co-operatives – Distribution of Profit as provided in the co-operative Act and Bye - laws.

Unit IV: Co-operative Audit

(17 hours)

Co-operative Audit – Meaning and Objectives – Kinds of Audit – Vouching and Checking – Company Audit Vs. Co-operative Audit – Duties of Co-operative Auditors.

Unit V: Audit Programmes in Co-operatives

(17 hours)

Audit Programmes in Co-operative Enterprise – Audit classification – Circulars - Audit Notes and Audit Report – Significance of Audit Programmes held in Credit Co-operatives and Non-credit Co-operatives.

TEXT BOOKS

1. Krishnaswami, O.R. – Co-operative Accounting Keeping, Oxford Publishing Co., New Delhi 1995.
2. Manickavasagam P- A Treatise on Co-operative Account Keeping, Rainbow Publications, Coimbatore, 1989
3. Jain, D.P.- Auditing Konark Publishers Pvt. Ltd., New Delhi, 2001.
4. Grewal, T.S. – Introduction to Accounting, S.Chand & Sons, Delhi, 2000.

REFERENCE BOOKS

1. Tamil Nadu Co-operative Audit Manual, Chennai, 1993
2. Krishnaswami, O.R. – Principles of Co-operative Audit, Oxford Publishing Co., New Delhi, 1985.
3. Shukla, M.C. Grewal, T.S.and Guptha, S.C.- Advanced Accounts, S.Chand & Co., New Delhi, 2004
4. Guptha, R.L. and radhaswamy, M.- Financial Accounting, S.Chand & Sons New Delhi, 2003.

Group C
VIII Semester: Course 3
ICOC 83.3 NON-CREDIT COOPERATIVE INSTITUTIONS

Objective:

To prepare the students to gain expert knowledge of the development of various non-credit cooperative societies in India and their prospects.

(Total lecture hours: 80)

Unit I: Marketing Cooperatives – Constitution & Objectives (18 hours)

Marketing Cooperatives – Structure – Primary Cooperative Marketing Societies – State Cooperative Marketing Societies – Constitution – Objectives – Functions – Cooperative Processing as a function of Cooperative Marketing Societies.

Unit II: Consumer Cooperatives – Constitution & Structure (17 hours)

Consumers Cooperatives – Structure – Primary Consumers Cooperatives, Wholesale Stores – Federation at State and Central Level – Constitutions – Working Assistance for Development of Consumers Cooperative – Pricing Policies.

Unit III: Role of Industrial Cooperatives in the Promotion of Small Scale Industries (16 hours)

Industrial Cooperatives – their role in promotion and development of small scale industries – Types of Industrial Cooperatives – Problems of Industrial Cooperatives – Assistance from Government.

Unit IV: Dairy Cooperatives – Achievements & Problems (15 hours)

Dairy Cooperatives – Its role in the socio-economic development of Rural areas – Salient features of Anand pattern – Organization at village, district and state levels – Achievements, Problems.

Unit V: Handlooms Weavers Cooperative Societies (14 hours)

Handlooms Weavers Cooperative Societies – Structure - Constitution – Functions – Prospects and Problems – Other types of Cooperatives – Fisheries Cooperative – Housing Cooperatives.

TEXT BOOKS

1. Bhatia, B.S. – Management of Marketing Cooperatives, Deep & Deep Pub., New Delhi.
2. Bedi, R.D. – Theory, History and Practice of Cooperation, Rolla Book Depot, Meerut, UP
3. Goel, B.B. – Cooperative Management and Administration, Deep & Deep Pub., New Delhi.
4. Hajela, T.N. – Principles, Problems and Practice of Cooperation, Konark Pub.(P) Ltd., Delhi 1997.
5. Kamat, G.S. - New Dimensions of Cooperative Management, Himalaya Pub. House, Bombay, 1987

REFERENCE BOOKS

1. Kulandaiswamy, V. - Principles and Practice of Cooperative Management, Rainbow Publications, 1987.
2. Mathur, B.S. - Cooperation in India, Sahitya Bhavan Pub., Ltd, Agra, 1998.
3. Saxena, A.K. – Consumer Cooperatives in India and Western Countries, Chugh Pub., Allahabad.

Group C
VIII Semester: Course 4
ICOC 84.3 INTERNET AND ITS APPLICATIONS

Objective:

This subject seeks to develop the accounting executives with knowledge in Internet for application in the area of accounting.

(Total lecture hours: 80)

Unit I: Internet Concepts

(16 hours)

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections ISDN, ADSL, and Cable Modes – Intranets Connecting LAN to the Internet.

Unit II: E-mail Concept

(16 hours)

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

Unit III: Internet Services

(17 hours)

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

(17 hours)

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer. File Transfer; Down loading files & FTP concepts.

Unit V: Search Engines

(14 hours)

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Infospace, Whowhere, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – News and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E.Commer-Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering , Tata McGraw Hill, NewDelhi, 2002

Group C
VIII Semester: Course 5
ELECTIVE – OFFICE MANAGEMENT

Objective:

To make the students gain expert knowledge of Office Management.

(Total lecture hours: 60)

Unit I: Modern Office **(12 hours)**

Functions - Scope – Importance of Office – Office Management – Functions of Office Management – Administrative Office Management – Objectives of Administrative Office Management – Functions of Administrative Office Manager.

Unit II: Office Accommodation **(14 hours)**

Principles – Location of Office – Office Building – Office Layout – New Trends in Office Layout – Furniture and Equipment upkeep and maintenance.

Unit III: Office Environment **(13 hours)**

Lighting – Types – Designing – Benefits – Interior Decoration – Sanitary Requirements – Cleanliness – Transport

Unit IV: Records Management **(11 hours)**

Filing – Characteristics – Classification and arrangements of Files – Methods of Filing Devices – Indexing – Types – Selection of suitable Indexing System – Office forms and their control.

Unit V: Office Communications **(10 hours)**

Importance – Process – Medium – Channels – Barriers.

TEXT BOOKS

1. Nair, RK , Banerjee, AK & Agarwal, VK – Office Management, Pragati Prakasam, Meerut
2. Walley, BH – Manual of Office Management
3. George R.Terry – Office Management and Control

REFERENCE BOOKS

1. Deneyer, JC – Office Management
2. Leffinwell & Robinson – Text Book of Office Management
3. Chopra, RK- Office Management, Himalaya Pub. House, Mumbai, 2000

Group A (Accounting and Finance)
IX Semester: Course 1
ICOC 91.1 ADVANCED CORPORATE ACCOUNTING

Objective:

To train the students to grasp the principles of specialised branches of accounting and preparing them to solve the advanced problems, particularly in the forms prescribed.

(Total lecture hours: 80)

Unit I: Accounting for Mergers and Reconstruction **(17 hours)**

Accounting treatment for Amalgamation, Absorption and Reconstruction of Companies.

Unit II: Accounting for Holding Companies **(17 hours)**

Account of Holding Companies – Preparation of Consolidated Balance Sheet (One Holding Company running One subsidiary only).

Unit III: Accounting of Insurance Companies **(15 hours)**

Preparation of Final Accounts of Life Insurance, Fire Insurance and Marine Insurance Companies.

Unit IV: Lease Accounting **(16 hours)**

Definitions – Cash investment, Borrowing rate, Implicit rate, Accounting and Disclosure in the books of lessor and lessee. Lease or borrow decisions.

Unit V: Miscellaneous Accounting **(15 hours)**

Investment Accounting – Human Resources Accounting – Valuation of Shares and Goodwill

TEXT BOOKS

1. Arulanandam, M.A. & Raman, K.S. - Advanced Accounting Himalaya Pub. House, New Delhi, 2000
2. Gupta, R.L.&Rathaswamy, M- Advanced Accountancy, S.Chand & Co., New Delhi, 2001
3. Jain, S.P & Narang, K.L – Advanced Accounting, Vol. II, Kalyani Publishers, Ludhiana, 2000
4. Shukla, M.C. & Grewal, T.S.– Advanced Accounts,S.Chand & Co., New Delhi, 2003
5. Jain S.P. & Narang K.L. – Corporate Accounting, Kalyani Pub. Ludhiana, 2000.

REFERENCE BOOKS

1. Juneja CM, Chawla RC, Saxena KK & Sachdeva B- Corporate Accounting, Kalyani Publications, Ludhiana 2000.
2. Maheswari, SN – Corporate Accounting, Sulthan Chand & Sons, New Delhi 2001.

Group A
IX Semester: Course 2
ICOC 92.1 INCOME TAX LAW AND PRACTICE – I

Objective:

To make the students gain expert knowledge of both the principles and practice of the Law relating to Income Tax in India. Legal decisions are considered as outside the scope.

(Total lecture hours: 80)

Unit I: Definitions **(10 hours)**

Basic Concepts – Definitions – Previous year – Basis of charge – Residential status – Scope of total Income.

Unit II: Exempted Income **(20 hours)**

Income exempt from Tax u/s 10

Unit III: Computation of Income under Salaries **(20 hours)**

Salaries - Chargeability – Meaning - Allowances – Perquisites – Valuation of perquisites – Profits in lieu of Salary – Provident funds – Deductions.

Unit IV: Computation of Income from House Property **(12 hours)**

Income from House Properties Chargeability – annual value – Let out House Property – Self occupied house property – Deductions.

Unit V: Authorities under the Income Tax Act **(18 hours)**

Income Tax authorities - Their Powers and Functions.

TEXT BOOKS

1. Govt. of India - Income Tax Manual (Current year)
2. Kanga & Palkhiwala - Law and Practice of Income Tax, (Current year)
3. Vinod K.Singhania – Direct Taxes, TaxMan Pub., N.Delhi, (Current year)

REFERENCE BOOKS

1. Gaur V.P. & Narang D.B., Income Tax Law & Practice (Current year)
2. Hari Prasad Reddy, Income Tax Law & Practice, (Current year)

Group A
IX Semester: Course 3
ICOC 93.1 BUSINESS RESEARCH METHODS

Unit I : Introduction to Business Research

Meaning of Business Research-Scope-Steps in Business Research-Formulation of Research Problem-Setting of objectives-Need for Business Research

Unit II: Research Design

Meaning of Research Proposal- Contents of Research Proposal- Types of Research Design-Definition of Concepts-Formulation of Hypothesis-Elements of Literature Review.

Unit III: Data Collection Methods

Types of Data-Primary Data-Secondary Data-Methods of Data Collection-Construction of Research Tools-Interview Schedule- Mailed Questionnaire – Pretest and Pilot Study

Unit IV: Sampling Techniques

Need and Importance of Sampling- Techniques of Sampling- Sampling Errors-Bias in Sampling –Factors determining Size of Sample.

Unit V: Research Report Writing

Types of Research Reports- Contents of Research Reports-Steps in Drafting Reports-Footnotes and Citations- Bibliography

Text Books

1. D.Amarchand, Research Methods in Commerce-Emerald Publication, Chennai 1987
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984
3. Willkinson and Bhandarkar Methodology and Techniques of Social Researach, Himalaya
4. David De Vays Research Design in Social Research, Sega Publication, New Delhi 2001
5. Gorde WJ and Hatta PK Methods in Social Research, Mc Graw Hill, New Delhi 1998

Reference Books:

1. Partha Nath Mukherji Methodology in Social Research, Dilemmas and Perspectives, Sage Publications New Delhi 2000
2. Heman J.Ader Research Methodology in the Social Behavioral and Life Sciences Sage Publication, New Delhi 1999
3. Young PV, Scientific Social Surveys and Research Prentice Hall of India Private Limited New Delhi 2006

Group A
IX Semester: Course 4
ICOC 94.1 INFORMATION TECHNOLOGY AND ITS APPLICATIONS

Objective:

This subject seeks to develop knowledge in Information Technology for application in the area of Accounting and Business Decisions.

(Total lecture hours: 80)

Unit I: Basics of Computer H/W & S/W

(16 hours)

Organization of Computers – Types of Computers – Input Devices – Output Devices – Storage Devices.

Software – System Software – Overview of DOS, UNIX, Windows Operating Systems – Programming Languages – Compiler – Interpreter – Application Software – Evaluation of Software Packages.

Unit II: Computer Networks

(16 hours)

Overview of Network – Communication Processors – Communication Media – Types of Networks – Communication Satellites – Radar – ISDN – ATM.

Internet – Intranet – Extranet – Wireless LANs – Virus Detection and Elimination.

Unit III: Computer Applications

(17 hours)

Multimedia – Artificial Intelligence and Expert Systems – Computer Applications in Business, Project Management, Personnel and Administration, Accounting & Information Systems – System Design for Accounting, Inventory and Pay-roll.

Unit IV: Computer Application in Management

(17 hours)

Computer Applications in Material Management, Purchase, Credit and Collection, Warehousing, Marketing Information Systems, Manufacturing Information Systems.

Unit V: Software for Finance and Accounting

(14 hours)

Introduction to Application Software – Package Development – Familiarization of Accounting and Financial Packages such as Tally.

TEXT BOOKS

1. Jaiswal,S- Information Technology Today, Galgotia, 2000
2. Ravindranath, H – Infrastructure for Information Technology, McMillan India, 2002
3. Sanjay Saxena, A first course in Computers, Vikas Publishing House Pvt. Ltd., 2000
Ed.Bott, Practical Microsoft Windows 2000 professional, PHI, 2002.
4. Subhash Batnagar – Information and Communication Technology in Development, Sage Pub. India, Pvt.,2002
5. Suresh, K.Basandra, Computers Today, Galgotia, 2000

REFERENCE BOOKS

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technolody, Leon Techworld, 2000
2. Robert Gowart and Brian Knittel,Using Microsoft Windows 2000 Professional,PHI, 2002.

Group A
IX Semester: Course 5
ISSC 95 SOFT SKILLS

Objective:

To train students in soft skills in order to enable them to be professionally competent.

Unit 1: Soft Skills and Personality Development

Soft Skills: Meaning and Importance - Hard Skills versus Soft Skills - Self Concept: Self Awareness, Self Development and Self Realisation – Power of Positive Attitude – Etiquette and Manners. Listening: Types of Listening, Effective Listening and Barriers to Listening – Assertive Communication.

Unit 2: Communication Skills

Oral Communication: Forms, Types of Speeches and Public Speaking – Presentation: Elements of Effective Presentation and Use of Visual Aids in Presentation.

Written Communication: Strategies of Writing – Business Letters: Form, Structure and Formats – Types of Business Letters – Memos – Agenda and Minutes.

Non-verbal Communication: Body Language and Proxemics.

Unit 3: Interpersonal Skills

Interpersonal Skills: Relationship Development and Maintenance and Transactional Analysis. Conflict Resolution Skills: Levels of Conflict and Handling Conflict - Persuasion – Empathy – Managing Emotions – Negotiation: Types, Stages and Skills – Counselling Skills.

Unit 4: Employability Skills

Goal Setting – Career Planning – Corporate Skills – Group Discussion – Interview Skills – Types of Interview - Email Writing – Job Application – Cover Letter - Resume Preparation.

Unit 5: Professional Skills

Decision Making Skills – Problem Solving – Emotional Intelligence – Team Building Skills – Team Spirit – Time Management – Stress Management: Resolving Techniques.

References:

1. Ghosh, B.N. *Managing Soft Skills for Personality Development*. (Ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.
2. Krishna Mohan and Meera Banerji. *Developing Communication Skills*. (2nd Edition). New Delhi: MacMillan Publishers India Ltd., 2009.
3. Neera Jain and Shoma Mukherji. *Effective Business Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.
4. Rao, M.S. *Soft Skills - Enhancing Employability: Connecting Campus with Corporate*. New Delhi: I.K International Publishing House Pvt. Ltd., 2011.
5. Ashraf Rizwi, M. *Effective Technical Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2010.
6. Bretag Tracey, Crossman Joanna and Bordia Sarbari. *Communication Skills*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.

Group A
IX Semester: Course 6
ELECTIVE – BUSINESS COMMUNICATION AND REPORT WRITING

Objective:

To make the students gain an expert knowledge of effective business communication skills and report writing.

(Total lecture hours: 60)

Unit I: Business Communication **(12 hours)**

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style – Different modes of Business Communications.

Unit II: Written Communication **(14 hours)**

Importance of written communication – Enquiry letters – Offer and quotation – Order letters – Types – Specimen letters - Letter writing for seeking employment .

Unit III: Status Enquiry and Reference Letters **(12 hours)**

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV: Meetings **(10 hours)**

Preparation of Agenda – Minutes writing - Methods and Procedures – Importance and Scope.

Unit V: Preparation for Speeches **(12 hours)**

Chairman's Address Vs. Public Speech – Essay Writing – Writing of Business Report – Precaution – Types – Essentials of a good report.

TEXT BOOKS

1. Varinder Kumar Bodhras – Business Communication, Kalyani Pub., Chennai, 1st Ed., 2002
2. Balasubramanian- Business Communication, Vikas Pub., Delhi, 2000
3. Biwsal, Rao, Jena – Business Communications, Kalyani Pub., Chennai, 2001

REFERENCE BOOKS

1. Kapoor, A.N – Business Letters for Different occasions, S. Chand Pub., New Delhi, 2000
2. Pillai & Bhagawati – Commercial Correspondence of Management, S. Chand Pub, New Delhi, 2001

Group B (International Business and Banking)
IX Semester: Course 1
ICOC 91.2 INTERNATIONAL TRADE AND FINANCE

Objective:

The paper aims at acquainting the students with the theoretical foundations of international trade and enabling them to learn the pattern and structure of International Trade.
(Total lecture hours: 80)

Unit I: Global Trade and Investments (18 hours)

Global Trade Scenario – Direction and Composition – Investment - Pattern and Structure of India's Foreign Trade – Terms of Trade – Foreign Investment Flows – India's Balance of Payments Account and Correction Policies – Foreign Debt Situation.

Unit II: Balance of Payment Account (16 hours)

Concept and Significance of Balance of Payments Account – Current and Capital Account Components and Accounting System – Balance of Payment Deficits and Correction Policies.

Unit III: Instruments of Commercial Policy (16 hours)

Tariffs Quotas and Other Measures and Their Effects – Arguments for and against Protection – Trade Policy and Developing Countries.

Unit IV: Exchange Rate Theories (16 hours)

Short Run Demand and Supply Theory, BOP Theory, and Growth Theory – Forecasting Exchange Rate – Capital Account Model – Current Account Model – Overshooting.

Unit V: International Financial Markets and Instruments (14 hours)

Currency Markets – International Securities Markets and Instruments – Bond and Notes Market – Equity Market, GDR, ADR, EDR and IDR – Integration of Financial Markets and Approach – Role of Financial Intermediaries – Financial Swaps.

TEXT BOOKS

1. Apte, P.G (2007), Multinational Financial Management, TMH Publications.
2. Hazari, R. Bharat, Micro Economic Foundations of International Trade, Croom Helm, London and Sydney.
3. Letiche, John M., International Economics: Policies and Theoretical Foundations, Academic Press, New York.
4. Salvatore, D. (2011) International Economics, John Wiley & Sons
5. Sodersten, BO, International Economics, 2nd ed., McMillan, London
6. Bhavna Bahuguna (2011), International Financial Management, Centrum Press, New Delhi.
7. Varshny R.L and Bhattacharyya (2007), International Marketing Management, Sultan Chand & Sons, New Delhi.
8. Mathur U.C (2008), International Marketing Management.
9. Bhalla VK (2010), International Financial Markets, Anmol Publications Pvt. Ltd., New Delhi.

REFERENCE BOOKS

1. Hillier, Frederick S. and Gerald J. Lieberman (2007), Introduction to Operations Research, 6th ed, McGraw Hill Book Company New York.
2. Levin, Richard I., David S. Rubin, Goel P. Stinson and Everett S (2007) Gardener Quantitative Approaches to Management, 8th ed. McGraw Hill Book Company, New York.
3. Swaroop, Kanti, P. K. Gupta and Man Mohan (2007), Introduction of Operations Research, Sultan Chand and Sons, New Delhi.
4. Sharma, J. K. (2008), Operations Research; theory and Applications, Macmillan Indian, New Delhi.
5. Taha, Hamdy A (2010) Operations Research – An Introduction, 6th ed., Prentice-Hall of India Private Ltd., New Delhi.
6. Vohra, N.D. (2001) Quantitative Techniques in Management., Tata McGraw Publishing Company, New Delhi.
7. Winston, Wayne L., S. Christian Albright and Mark Broadle (2001), Practical Management Science, 2nd ed., Duxbury – Thompson learning, Australia.
8. Robert C. Feenstra, (2007), Advanced International Trade, New Age International Publishers.
9. Sharma, V, (2004), International Financial management, Prentice Hall of India Pvt. Ltd., New Delhi.

Group B
IX Semester: Course 2
ICOC 92.2 FOREIGN EXCHANGE MANAGEMENT

Objective:

The aim of this paper is to provide information regarding foreign exchange markets by understanding that to survive and to grow of international business, a firm needs to manage the risks efficiently.

(Total lecture hours: 80)

Unit I: Foreign Exchange

(17 hours)

Concept and Significance – Functions of Foreign Exchange Department – Foreign Exchange Markets – Role of RBI and FEDAI

Unit II: Exchange Control and Liberalization

(17 hours)

Objectives – Methods – Exchange Control in India – FERA and FEMA.

Unit III: Foreign Exchange Transactions

(16 hours)

Exchange Quotations – Spot and Forward Rates – Cross Rates – Bill Buying and Selling Rates – Execution of Forward Contracts – Cancellation of Forward Contract – Extension of Forward Contracts.

Unit IV: Financial Derivatives

(15 hours)

Options – Futures – Swaps – Arbitrage – Types and Nature – Significance.

Unit V: Exchange Management

(13 hours)

Forex Rate Management – Role of Central Bank and Market Participants – Forex Resource Management – Role of Fiscal and Monetary Policies in Forex.

TEXT BOOKS

1. Ian H Giddy (2008), Global Financial Markets, AITBS Publishers and Distributors.
2. Maurice D Levi (2006), International Finance, McGraw Hill.
3. Rajwade AV (2002), Foreign Exchange, International Finance, Tata McGraw Hill Publishing Company.
4. Khurana PK, (2004), Export Management, Galgotia Publishing Company, New Delhi.

REFERENCE BOOKS

1. Alan C. Shapiro (2007), International Finance, Prentice Hall of India Pvt Ltd, New Delhi, 4th edition.
2. Jeevanandham C (2008), Foreign Exchange and Risk Management, Sultan Chand & sons
3. Vyptakesh Sharma (2004), International Financial Management, Prentice Hall of India Private Limited, New Delhi.
4. Niti Bhasin (2009), Monetary, Banking and Financial Developments in India, New Century Publications, New Delhi.

Group B
IX Semester: Course 3
ICOC 93.2 BUSINESS RESEARCH METHODS

Unit I : Introduction to Business Research

Meaning of Business Research-Scope-Steps in Business Research-Formulation of Research Problem-Setting of objectives-Need for Business Research

Unit II: Research Design

Meaning of Research Proposal- Contents of Research Proposal- Types of Research Design-Definition of Concepts-Formulation of Hypothesis-Elements of Literature Review.

Unit III: Data Collection Methods

Types of Data-Primary Data-Secondary Data-Methods of Data Collection-Construction of Research Tools-Interview Schedule- Mailed Questionnaire – Pretest and Pilot Study

Unit IV: Sampling Techniques

Need and Importance of Sampling- Techniques of Sampling- Sampling Errors-Bias in Sampling –Factors determining Size of Sample.

Unit V: Research Report Writing

Types of Research Reports- Contents of Research Reports-Steps in Drafting Reports-Footnotes and Citations- Bibliography

Text Books

1. D.Amarchand, Research Methods in Commerce-Emerald Publication, Chennai 1987
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984
3. Willkinson and Bhandarkar Methodology and Techniques of Social Researach, Himalaya
4. David De Vays Research Design in Social Research, Sega Publication, New Delhi 2001
5. Gorde WJ and Hatta PK Methods in Social Research, Mc Graw Hill, New Delhi 1998

Reference Books:

1. Partha Nath Mukherji Methodology in Social Research, Dilemmas and Perspectives, Sage Publications New Delhi 2000
2. Heman J.Ader Research Methodology in the Social Behavioral and Life Sciences Sage Publication, New Delhi 1999
3. Young PV, Scientific Social Surveys and Research Prentice Hall of India Private Limited New Delhi 2006

Group B
IX Semester: Course 4
ICOC 94.2 INFORMATION TECHNOLOGY AND ITS APPLICATIONS

Objective:

This subject seeks to develop knowledge in Information Technology for application in the area of Accounting and Business Decisions.

(Total lecture hours: 80)

Unit I: Basics of Computer H/W & S/W **(16 hours)**

Organization of Computers – Types of Computers – Input Devices – Output Devices – Storage Devices – Software – System Software – Overview of DOS, UNIX, Windows Operating Systems – Programming Languages – Compiler – Interpreter – Application Software – Evaluation of Software Packages.

Unit II: Computer Networks **(16 hours)**

Overview of Network – Communication Processors – Communication Media – Types of Networks – Communication Satellites – Radar – ISDN – ATM.

Internet – Intranet – Extranet – Wireless LANs – Virus Detection and Elimination.

Unit III: Computer Applications **(17 hours)**

Multimedia – Artificial Intelligence and Expert Systems – Computer Applications in Business – Project Management – Personnel and Administration – Accounting & Information Systems – System Design for Accounting – Inventory and Pay-roll.

Unit IV: Computer Application in Management **(17 hours)**

Computer Applications in Material Management – Purchase Credit and Collection – Ware-housing – Marketing Information Systems – Manufacturing Information Systems.

Unit V: Software for Finance & Accounting **(14 hours)**

Introduction to Application Software – Package Development – Familiarization of Accounting and Financial Packages such as Tally.

TEXT BOOKS

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Leon Techworld, 2000
2. Jaiswal,S- Information Technology Today, Galgotia, 2000
3. Ravindranath, H – Infrastructure for Information Technology, McMillan India, 2002
4. Robert Gowart and Brian Knittel,Using Microsoft Windows2000 Professional, PHI, 2002.
5. Sanjay Saxena, A first course in Computers, Vikas Publishing House Pvt. Ltd., 2000
6. Ed.Bott, Practical Microsoft Windows 2000 professional, PHI, 2002.

REFERENCE BOOKS

3. Subhash Batnagar- Information and Communication Technology in Development, Sage Pub. India, Pvt., 2002
4. Suresh, K.Basandra, Computers Today, Galgotia, 2000
5. Young PV, Scientific Social Surveys and Research Prentice Hall of India Private Limited New Delhi 2006

Group B
IX Semester: Course 5
ISSC 95 SOFT SKILLS

Objective:

To train students in soft skills in order to enable them to be professionally competent.

Unit 1: Soft Skills and Personality Development

Soft Skills: Meaning and Importance - Hard Skills versus Soft Skills - Self Concept: Self Awareness, Self Development and Self Realisation – Power of Positive Attitude – Etiquette and Manners. Listening: Types of Listening, Effective Listening and Barriers to Listening – Assertive Communication.

Unit 2: Communication Skills

Oral Communication: Forms, Types of Speeches and Public Speaking – Presentation: Elements of Effective Presentation and Use of Visual Aids in Presentation.

Written Communication: Strategies of Writing – Business Letters: Form, Structure and Formats – Types of Business Letters – Memos – Agenda and Minutes.

Non-verbal Communication: Body Language and Proxemics.

Unit 3: Interpersonal Skills

Interpersonal Skills: Relationship Development and Maintenance and Transactional Analysis. Conflict Resolution Skills: Levels of Conflict and Handling Conflict - Persuasion – Empathy – Managing Emotions – Negotiation: Types, Stages and Skills – Counselling Skills.

Unit 4: Employability Skills

Goal Setting – Career Planning – Corporate Skills – Group Discussion – Interview Skills – Types of Interview - Email Writing – Job Application – Cover Letter - Resume Preparation.

Unit 5: Professional Skills

Decision Making Skills – Problem Solving – Emotional Intelligence – Team Building Skills – Team Spirit – Time Management – Stress Management: Resolving Techniques.

References:

1. Ghosh, B.N. *Managing Soft Skills for Personality Development*. (Ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.
2. Krishna Mohan and Meera Banerji. *Developing Communication Skills*. (2nd Edition). New Delhi: MacMillan Publishers India Ltd., 2009.
3. Neera Jain and Shoma Mukherji. *Effective Business Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.
4. Rao, M.S. *Soft Skills - Enhancing Employability: Connecting Campus with Corporate*. New Delhi: I.K International Publishing House Pvt. Ltd., 2011.
5. Ashraf Rizwi, M. *Effective Technical Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2010.
6. Bretag Tracey, Crossman Joanna and Bordia Sarbari. *Communication Skills*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.

Group B
IX Semester: Course 6
ELECTIVE – BUSINESS COMMUNICATION AND REPORT WRITING

Objective:

To make the students gain an expert knowledge of effective business communication skills and report writing.

(Total lecture hours: 60)

Unit I: Business Communication **(12 hours)**

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style – Different modes of Business Communications.

Unit II: Written Communication **(14 hours)**

Importance of written communication – Enquiry letters – Offer and quotation – Order letters – Types – Specimen letters - Letter writing for seeking employment .

Unit III: Status Enquiry and Reference Letters **(12 hours)**

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV: Meetings **(10 hours)**

Preparation of Agenda – Minutes writing - Methods and Procedures – Importance and Scope.

Unit V: Preparation for Speeches **(12 hours)**

Chairman's Address Vs. Public Speech – Essay Writing – Writing of Business Report – Precaution – Types – Essentials of a good report.

TEXT BOOKS

4. Varinder Kumar Bodhras – Business Communication, Kalyani Pub., Chennai, 1st Ed., 2002
5. Balasubramanian- Business Communication, Vikas Pub., Delhi, 2000
6. Biwsal, Rao, Jena – Business Communications, Kalyani Pub., Chennai, 2001

REFERENCE BOOKS

3. Kapoor, A.N – Business Letters for Different occasions, S. Chand Pub., New Delhi, 2000
4. Pillai & Bhagawati – Commercial Correspondence of Management, S. Chand Pub, New Delhi, 2001

Group C (Cooperative Management)
IX Semester: Course 1
ICOC 91.3 PRODUCTION AND TRADING CO-OPERATIVES

Objective:

To make the students understand in detail the theory and practice of Production and Trading Co-operatives.

(Total lecture hours: 80)

Unit I: Marketing Co-operatives

(16 hours)

Co-operative Marketing – Meaning and Definition – Need and Importance – Features – Structure of Marketing Co-operatives – Advantages and Disadvantages – Linking of credit with marketing – Methods of Distribution – Pricing – Causes for Poor Performance – Problems and Progress of Marketing Co-operatives in India – Suggestions.

Unit II: Dairy Co-operatives

(15 hours)

Significance of Dairy Cooperatives – Structure – Methods of Procurement – Methods of Distribution – Problems and Remedies – Role of Government in Pricing of milk – Salient features of ANAND Pattern – Present position – Lessons drawn from ANAND Pattern.

Unit III: Processing Co-operatives

(17 hours)

Origin and Growth of Processing Co-operatives – Organizational Pattern – Working of Co-operative sugar mills, spinning mills and oil mills in India – Performance Evaluation – Challenges and Opportunities – Suggestions for Improvement.

Unit IV: Consumer Co-operatives

(16 hours)

Objectives and Functions of Consumer Co-operatives – Organizational Structure – Salient features – Management – Competition with open market traders – Active Price Policy – Progress in India – Role of Government in the success of Consumer Co-operatives – Public Distribution System – A Boon or Bane.

Unit V: Weaver Co-operatives

(16 hours)

Origin of Handloom Co-operatives – Objectives – Significance – Working – Types – Handlooms and Powerlooms – Functions of Co-operatives – Sources of Finance – Problems relating to Production and Marketing – Government promotion – future of Weaver Co-operatives in India.

TEXT BOOKS

1. Mathur, B.S. – Co-operation in India, Sahitya Bhavan Publication, Agra, 2000.
2. Hajela, T.N.- Principles, Problems and Practice of Co-operation, Konark Publication (P) Ltd., New Delhi, 1997.
3. Bhatia, B.S. – Management of Marketing Co-operatives, Deep and Deep Publication, New Delhi, 2000.

REFERENCE BOOKS

1. Kulkarni – Theory & Practice of Co-operative in India and Abroad, Co-operative Books Depot, Bombay, 2000.
2. Krishnaswami, V.R.- Fundamental of Co-operation, S.Chand & Sons, New Delhi, 1995.
3. King, D.T. – India's Dairy Development and Operation Flood Indian Dairy, Rainbow Publications, Coimbatore,2000

Group C
IX Semester: Course 2
ICOC 92.3 COOPERATIVE LAW

Objective:

To make the students to gain expert knowledge of Tamilnadu Cooperative Societies Act, 1983.

(Total lecture hours: 80)

Unit I: Registration of a Society

(18 hours)

The Tamilnadu Cooperative Societies Act – Registration of a society – Procedures and Conditions – Proposal and Bylaws – Provision for Amendment of Bylaw – Amalgamation, Division and Merger of Societies.

Unit II: Membership Role

(14 hours)

Membership – Eligibility and Types – Rights – Duties and Liabilities of members – Withdrawal and Termination.

Unit III: Administration of a Society

(16 hours)

General Body – Constitution – Powers of Managing Committee and members – Election Rules and Procedures.

Unit IV: Management of a Society

(16 hours)

Supervision and Inspection – Inquiry – Audit provision and procedures – Distinction between Cooperative Audit and Company Audit.

Unit V: Liquidation of a Society

(16 hours)

Liquidation – Bases – Powers of Liquidators – Settlement of claims – Liquidators Order- Appeals – Review and Revisions – Cooperative Tribunal Constitution and Powers.

TEXT BOOK

1. Nantha, R.P. – The Law of Cooperative Societies in India, Deep & Deep Pub. Ltd., New Delhi, 2000.

REFERENCE BOOK

1. The Tamil Nadu Cooperative Societies Act, 1983 TNCU Publications, Chennai 1995

Group C
IX Semester: Course 3
ICOC 93.3 BUSINESS RESEARCH METHODS

Unit I : Introduction to Business Research

Meaning of Business Research-Scope-Steps in Business Research-Formulation of Research Problem-Setting of objectives-Need for Business Research

Unit II: Research Design

Meaning of Research Proposal- Contents of Research Proposal- Types of Research Design-Definition of Concepts-Formulation of Hypothesis-Elements of Literature Review.

Unit III: Data Collection Methods

Types of Data-Primary Data-Secondary Data-Methods of Data Collection-Construction of Research Tools-Interview Schedule- Mailed Questionnaire – Pretest and Pilot Study

Unit IV: Sampling Techniques

Need and Importance of Sampling- Techniques of Sampling- Sampling Errors-Bias in Sampling –Factors determining Size of Sample.

Unit V: Research Report Writing

Types of Research Reports- Contents of Research Reports-Steps in Drafting Reports-Footnotes and Citations- Bibliography

Text Books

1. D.Amarchand, Research Methods in Commerce-Emerald Publication, Chennai 1987
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984
3. Willkinson and Bhandarkar Methodology and Techniques of Social Researach, Himalaya
4. David De Vays Research Design in Social Research, Sega Publication, New Delhi 2001
5. Gorde WJ and Hatta PK Methods in Social Research, Mc Graw Hill, New Delhi 1998

Reference Books:

1. Partha Nath Mukherji Methodology in Social Research, Dilemmas and Perspectives, Sage Publications New Delhi 2000
2. Heman J.Ader Research Methodology in the Social Behavioral and Life Sciences Sage Publication, New Delhi 1999
3. Young PV, Scientific Social Surveys and Research Prentice Hall of India Private Limited New Delhi 2006

Group C
IX Semester: Course 4
ICOC 94.3 INFORMATION TECHNOLOGY AND ITS APPLICATIONS

Objective:

This subject seeks to develop knowledge in Information Technology for application in the area of Accounting and Business Decisions.

(Total lecture hours: 80)

Unit I: Basics of Computer H/W & S/W **(16 hours)**

Organization of Computers – Types of Computers – Input Devices – Output Devices – Storage Devices.

Software – System Software – Overview of DOS, UNIX, Windows Operating Systems – Programming Languages – Compiler – Interpreter – Application Software – Evaluation of Software Packages.

Unit II: Computer Networks **(16 hours)**

Overview of Network – Communication Processors – Communication Media – Types of Networks – Communication Satellites – Radar – ISDN – ATM.

Internet – Intranet – Extranet – Wireless LANs – Virus Detection and Elimination.

Unit III: Computer Applications **(17 hours)**

Multimedia – Artificial Intelligence and Expert Systems – Computer Applications in Business, Project Management, Personnel and Administration, Accounting & Information Systems – System Design for Accounting, Inventory and Pay-roll.

Unit IV: Computer Application in Management **(17 hours)**

Computer Applications in Material Management - Purchase - Credit and Collection - Ware-housing - Marketing Information Systems - Manufacturing Information Systems.

Unit V: Software for Finance & Accounting **(14 hours)**

Introduction to Application Software – Package Development – Familiarization of Accounting and Financial Packages such as Tally.

TEXT BOOKS

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Leon Techworld, 2000
2. Jaiswal,S- Information Technology Today, Galgotia, 2000
3. Ravindranath, H – Infrastructure for Information Technology, McMillan India, 2002
4. Robert Gowart and Brian Knittel,Using Microsoft Windows2000 Professional, PHI, 2002.
5. Sanjay Saxena, A first course in Computers, Vikas Publishing House Pvt. Ltd., 2000
6. Ed.Bott, Practical Microsoft Windows 2000 professional, PHI, 2002.

REFERENCE BOOKS

1. Subhash Batnagar- Information and Communication Technology in Development, Sage Pub. India, Pvt.,2002
2. Suresh, K.Basandra, Computers Today, Galgotia, 2000

Group C
IX Semester: Course 5
ISSC 96 SOFT SKILLS

Objective:

To train students in soft skills in order to enable them to be professionally competent.

Unit 1: Soft Skills and Personality Development

Soft Skills: Meaning and Importance - Hard Skills versus Soft Skills - Self Concept: Self Awareness, Self Development and Self Realisation – Power of Positive Attitude – Etiquette and Manners. Listening: Types of Listening, Effective Listening and Barriers to Listening – Assertive Communication.

Unit 2: Communication Skills

Oral Communication: Forms, Types of Speeches and Public Speaking – Presentation: Elements of Effective Presentation and Use of Visual Aids in Presentation.

Written Communication: Strategies of Writing – Business Letters: Form, Structure and Formats – Types of Business Letters – Memos – Agenda and Minutes.

Non-verbal Communication: Body Language and Proxemics.

Unit 3: Interpersonal Skills

Interpersonal Skills: Relationship Development and Maintenance and Transactional Analysis. Conflict Resolution Skills: Levels of Conflict and Handling Conflict - Persuasion – Empathy – Managing Emotions – Negotiation: Types, Stages and Skills – Counselling Skills.

Unit 4: Employability Skills

Goal Setting – Career Planning – Corporate Skills – Group Discussion – Interview Skills – Types of Interview - Email Writing – Job Application – Cover Letter - Resume Preparation.

Unit 5: Professional Skills

Decision Making Skills – Problem Solving – Emotional Intelligence – Team Building Skills – Team Spirit – Time Management – Stress Management: Resolving Techniques.

References:

1. Ghosh, B.N. *Managing Soft Skills for Personality Development*. (Ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.
2. Krishna Mohan and Meera Banerji. *Developing Communication Skills*. (2nd Edition). New Delhi: MacMillan Publishers India Ltd., 2009.
3. Neera Jain and Shoma Mukherji. *Effective Business Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.
4. Rao, M.S. *Soft Skills - Enhancing Employability: Connecting Campus with Corporate*. New Delhi: I.K International Publishing House Pvt. Ltd., 2011.
5. Ashraf Rizwi, M. *Effective Technical Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2010.
6. Bretag Tracey, Crossman Joanna and Bordia Sarbari. *Communication Skills*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., 2012.

Group C
IX Semester: Course 6
ELECTIVE – BUSINESS COMMUNICATION AND REPORT WRITING

Objective:

To make the students gain an expert knowledge of effective business communication skills and report writing.

(Total lecture hours: 60)

Unit I: Business Communication **(12 hours)**

Objects and Significance of Business Communication – Structure and Contents of Business letter – Style – Different modes of Business Communications.

Unit II: Written Communication **(14 hours)**

Importance of written communication – Enquiry letters – Offer and quotation – Order letters – Types – Specimen letters - Letter writing for seeking employment .

Unit III: Status Enquiry and Reference Letters **(12 hours)**

Bank's opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV: Meetings **(10 hours)**

Preparation of Agenda – Minutes writing - Methods and Procedures – Importance and Scope.

Unit V: Preparation for Speeches **(12 hours)**

Chairman's Address Vs. Public Speech – Essay Writing – Writing of Business Report – Precaution – Types – Essentials of a good report.

TEXT BOOKS

7. Varinder Kumar Bodhras – Business Communication, Kalyani Pub., Chennai, 1st Ed., 2002
8. Balasubramanian- Business Communication, Vikas Pub., Delhi, 2000
9. Biwsal, Rao, Jena – Business Communications, Kalyani Pub., Chennai, 2001

REFERENCE BOOKS

5. Kapoor, A.N – Business Letters for Different occasions, S. Chand Pub., New Delhi, 2000
6. Pillai & Bhagawati – Commercial Correspondence of Management, S. Chand Pub, New Delhi, 2001

Group A (Accounting and Finance)
X Semester: Course 1
ICOC 101.1 ACCOUNTING FOR DECISION MAKING

Objective:

To make the students gain expert knowledge of the techniques of Management Accounting including the use of various financial tools as aids to decision making.

(Total lecture hours: 80)

Unit I: Meaning of Management Accounting (12 hours)

Definition – Scope – Objectives – Functions – Significance – Limitations – Functions of Management Accountant – Organisation for Management Accounting- Evolution.

Unit II: Analysis and Interpretation of Financial Statements (18 hours)

Meaning and objectives – Devices used in analyzing Financial Statements – Comparative Financial Statements – Common size statements – Trend Analysis – Ratio Analysis – Nature – Significance – Limitations – Interpretation of Ratios – Classification of Ratios- Liquidity Ratios – Profitability Ratios – Turnover Ratios – Financial Position Ratios.

Unit III: Fund Flow and Cash Flow Statements (20 hours)

Meaning and uses of Fund flow statements – Construction of Funds flow statement – Preparation of cash flow statement.

Unit IV: Marginal Costing (15 hours)

Contribution – Key factors – Profit Planning – Break Even Analysis – Determination of Sales Mix – Make or buy decision.

Unit V: Accounting for Price Level Changes (15 hours)

Historical costs – Impact of changes – Advantages – Shortcomings of accounting for price level changes – Methods of accounting for price level changes.

TEXT BOOKS

1. Hingorani N.L. & Ramanathan Ed. By T.S. Grewal – Management Accounting, Sultan Chand & Sons, New Delhi, 2003.
2. Kaplan & Afkinson – Advanced Management Accounting Prentice Hall of India, 2nd Edi. 2002
3. Maheswari. S.N. - Principles of Management Accounting, Sultan Chand & Sons, New Delhi, 2003
4. Pillai, R.S.N. & Bagavathi, V. – Management Accounting Sultan Chand & Sons, New Delhi, 2nd Edi., 2002

REFERENCE BOOKS

1. Ravi M.Kishore –Management Accounting Taxmann's Students' Pub., New Delhi, 2003.
2. Sharma Shashi R.K. & Gupta, K – Management Accounting,, Kalyani Publishers, New Delhi, 2002

Group A
X Semester: Course 2
ICOC 102.1 INVESTMENT AND PORTFOLIO MANAGEMENT

Objective:

The course is designed to develop a conceptual framework for the study of security analysis and understand the basics of portfolio management.

(Total lecture hours: 80)

Unit I: Investment Management

(15 hours)

Nature and Scope of Investment Management – Objectives of Investment – Factors Favourable for Investment - Investment Management and Portfolio Management. Risk – Meaning, Nature and Classification.

Unit II: Security Analysis

(15 hours)

Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches.

Unit III: Security Valuation

(16 hours)

Valuation – Valuation Models for Equity, Preference and Debt Securities.

Unit IV: Portfolio Theory

(17 hours)

Portfolio risk and return measurement – Diversification -Simple – Markowitz – Efficient frontier.

Unit V: Portfolio Management

(17 hours)

Portfolio Selection – Capital Market Line (CML) – Capital Asset Pricing Model (CAPM) – Characteristic Line – Portfolio Evaluation.

TEXT BOOKS

1. Bhalla V.K – Investment Management, S. Chand & Co., New Delhi 2001
2. Fisher & Jordan – Security Analysis and Portfolio Management, Prentice Hall, New Delhi 2000
3. Gupta, L.C. - Return on Equities The Indian Experience, Oxford Press, New Delhi 1998

REFERENCE BOOKS

1. Pretti Singh – Investment Management, Himalaya Pub. Bombay, 2001
2. William F. Sharpe – Investment, Prentice Hal of India, New Delhi, 2000.

Group A
X Semester: Course 3
ICOC 103.1 INCOME TAX LAW AND PRACTICE – II

Objective

To make the students gain expert knowledge of Income Tax and assessment procedures.

(Total lecture hours: 80)

Unit I: Computation of Income from Business or Profession (24 hours)

Income from business or profession – Income taxable under business or Profession – Computation of Profits and Gains – Definition of certain terms – Deductions expressly allowed. Expenses & Payment not deductible.

Unit II: Capital Gains and Aggregation of Income (15 hours)

Capital Gains- Chargeability – Capital Asset – Transfer – Cost of acquisition – Exemptions. Income from other sources - Chargeability – Deductions. Aggregation of Income – Set off and carry forward of losses.

Unit III: Rebates and Deductions (24 hours)

Deduction in respect of certain payments and income – Section 80 C to 80 U. Rebates and reliefs

Unit IV: Assessment Procedures (09 hours)

Procedure for Assessment – Filing of Return of Income – Income escaping assessment – Reassessment – Best Judgment Assessment.

Unit V: Appeals and Revisions (08 hours)

Appeal before C I T Appeals – Tribunal - High Court and Supreme Court – Revisionary powers of CIT.

TEXT BOOKS

1. Govt. of India -- Income Tax Manual (Current year)
2. Kanga & Palkhiwala - Law and Practice of Income Tax (Current year)
3. Vinod K.Singhanian – Direct Taxes, TaxMan Pub., N.Delhi, (Current year)

REFERENCE BOOKS

1. V. P. Gaur and D.B. Narang. Income Tax Law & Practice (Current Year)
2. Hari Prasad Reddy, Income Tax Law & Practice (Current Year)

Group A
X Semester: Course 4
ICOC 104.1 PROJECT AND VIVA VOCE

Group A
X Semester: Course 5
ELECTIVE – PRINCIPLES OF INSURANCE

Objective:

To make the students gain knowledge over the concept and Principles of Insurance.

(Total lecture hours: 60)

Unit I: Definition of Insurance

(13 hours)

Evolution of Insurance – Role and Importance – Classification of Contracts of Insurance – General Principles of Law as applied to Non-Marine Insurance.

Unit II: Life Insurance

(10 hours)

Nature – Objects – Principles – Different Plans – Policy conditions and privileges – Assignment and Nominations – Lapses and Revivals – Surrender values and Loans – Claims.

Unit III: Marine Insurance

(12 hours)

Nature - Functions – Principles – Types of Marine Policies – Marine Losses – Kinds – Reinsurance and Double Insurance – Progress of Marine Insurance Business in India.

Unit IV: Fire Insurance

(13 hours)

Nature – Principles – Fire Waste – Physical and Moral Hazard – Types of Fire Policies – Policy conditions – Payment of Claim – Reinsurance – Renewals.

Unit V: Miscellaneous Insurance

(12 hours)

Motor Insurance – Burglary and Personal Accident Insurance – Fidelity Insurance – Workmen's Compensation Insurance.

TEXT BOOKS

1. Panda Chanashyam – Principles and Practice of Insurance, Kalyani Pub., Chennai, 2001
2. Mishra, C – Insurance, S. Chand & Co., New Delhi, 2004

REFERENCE BOOKS

1. Katayal, Rakesh, Inderjit Singh & Aroras – Insurance, Kalyani Pub., Chennai, 2002
2. Laxmi Narin – Principles of Insurance, S. Chand & Co., New Delhi, 2001
3. Julia Holyoake & Welpers Bill William – Insurance, PHI, New Delhi, 2003

Group B (International Business and Banking)
X Semester: Course 1
ICOC 101.2 CREDIT AND RISK MANAGEMENT

Objective:

The objective is to make the students concern with credit policy and risk management where they are needed and when they are desired to control the flow of payment and settlement systems.

(Total lecture hours: 80)

Unit I: Risk Management (17 hours)

Risk and Banking Business – Risk Regulations in Banking Industry – Market Risk – Credit Risk – Operational Risk – Liquidity Management – Interest Rate Risk Management

Unit II: Credit Policy in Banks (18 hours)

Meaning – Types – Objectives – Regulatory Requirements – Credit Policy as a Risk Management Tool- Regulatory Framework- Cash Reserve Ratio (CRR) – Methodology – Statutory Liquidity Ratio (SLR) – Approved Securities – Penalty for Non-maintenance of CRR/SLR.

Unit III: Credit Information Bureau Services (18 hours)

Credit Information Bureau – International Scenario – Development of CIB in Asian Countries – Credits Information Services in India – Setting up of CIB in India – Legal Obligation and FIs – Credit Information Bureau (India) Ltd. (CIBIL).

Unit IV: Prudential Norms (13 hours)

Prudential Norms - Income Recognition and Asset Classification Norms – Meaning – Norms for Treating an Advance – Provisioning Norms – RBI Guidelines – Concepts of ENPA.

Unit V: Payment and Settlement Systems in India (14 hours)

Electronic Fund Transfer (EFT) – Special Electronic Fund Transfer (SEFT) – National Electronic Funds Transfer System (NEFT) – MICR Cheque Clearing Facility – Real Time Gross Settlement (RTGS) – Clearing Corporation of India Limited (CCIL).

TEXT BOOKS

1. Ajay Kumar and Chatterjee D.P (2008) Risk Management, Indian Institute of Banking & Finance, MacMillan India Ltd, New Delhi.
2. Benson Kunjukunju (2008) Commercial Banks in India (Growth, Challenge and Strategies), New Century Publications, New Delhi.
3. Data Ranjoshi (2011), Strategy and organization of Corporate Banking. Cyber Tech Publications, New Delhi.

REFERENCE BOOKS

1. Murali S and Subbakrishna (2008) Bank Credit Management, Himalaya Publishing House, New Delhi.
2. Indian Institute of Banking and Finance (2009), Principles Practices of Banking, MacMillan, Mumbai.
3. Indian Institute of Banking and Finance (2008) General Bank Management, MacMillan, Mumbai.

Group B
X Semester: Course 2
ICOC 102.2 INTERNATIONAL BUSINESS PROCEDURE AND
DOCUMENTATION

Objective:

The main objective of the paper is to enable the students to understand the internal functions, documentation and financial procedures, which are necessary for effective and profitable exports and imports.

(Total lecture hours: 80)

Unit I: Export Trade Facilitation (18 hours)

Different Categories of Exporters – Export Licensing Procedures and Formalities - INCO Terms – Role of ECGC in Export Promotion – Deemed Exports and its Benefits.

Unit II: Import Trade Facilitation (18 hours)

License – Duty Entitlement Passbook Scheme – Import of Capital Goods under EPCG Scheme – Import of Raw Materials and Components under OGL Actual User Condition – Import for Stock and Sale – Restricted and Banned Items for Imports – Canalization of Imports.

Unit III: Trade Support Systems and Policies (17 hours)

Warehousing in Connection with Imports – Bonded Warehousing – Special Facilities for NRI's - Norms for the Import of Various Items– Import of Capital Goods - Raw Materials for Free Trade Zones- 100% EOU's and SEZs – Issues and Challenges.

Unit IV: Export Procedures and Documents (14 hours)

Excise Clearance – Shipping the Goods – Documents Related to Goods – Certificate Related to Shipment – Documents Related to Payment – Pricing Methods – Transfer Pricing – Dumping –Anti Dumping Provisions.

Unit V: Quality Control (13 hours)

International Quality Standards –Quality Management – TQM – 6 Sigma Inspection and SQC – Role of ISO – Problems in Maintaining Quality for Exports.

TEXT BOOKS

1. Jeevanadam C (2007), Foreign Trade, Sultan Chand & Sons, New Delhi
2. Rathor B.S. & Rathor J.S. (2008) Export Marketing, Himalaya Publishing House.

REFERENCE BOOKS

1. Parasram (2004), Export- What, Where and How, Anupam Publishers, New Delhi, 35th Edition
2. Francis Cherunilam (2005), International Trade and Export Managemetn, Himalaya Publishing House, New Delhi.

Group B
X Semester: Course 3
ICOC 103.2 ACCOUNTING FOR DECISION MAKING

Objective:

To make the students gain expert knowledge of the techniques of Management Accounting including the use of various financial tools as aids to decision making.

(Total lecture hours: 80)

Unit I: Meaning of Management Accounting (12 hours)

Definition – Scope – Objectives – Functions – Significance – Limitations – Functions of Management Accountant – Organisation for Management Accounting- Evolution.

Unit II: Analysis and Interpretation of Financial Statements (18 hours)

Meaning and objectives – Devices used in analyzing Financial Statements – Comparative Financial Statements – Common size statements – Trend Analysis – Ratio Analysis – Nature – Significance – Limitations – Interpretation of Ratios – Classification of Ratios- Liquidity Ratios – Profitability Ratios – Turnover Ratios – Financial Position Ratios.

Unit III: Fund Flow and Cash Flow Statements (20 hours)

Meaning and uses of Fund flow statements – Construction of Funds flow statement – Preparation of cash flow statement.

Unit IV: Marginal Costing (15 hours)

Contribution – Key factors – Profit Planning – Break Even Analysis – Determination of Sales Mix – Make or buy decision.

Unit V: Accounting for Price Level Changes (15 hours)

Historical costs – Impact of changes – Advantages – Shortcomings of accounting for price level changes – Methods of accounting for price level changes.

TEXT BOOKS

1. Hingorani N.L. & Ramanathan Ed. By T.S. Grewal – Management Accounting, Sultan Chand & Sons, New Delhi, 2003.
2. Kaplan & Afkinson – Advanced Management Accounting Prentice Hall of India, 2nd Edi. 2002
3. Maheswari. S.N. - Principles of Management Accounting, Sultan Chand & Sons, New Delhi, 2003
4. Pillai, R.S.N. & Bagavathi, V. – Management Accounting Sultan Chand & Sons, New Delhi, 2nd Edi., 2002

REFERENCE BOOKS

1. Ravi M.Kishore –Management Accounting Taxmann's Students' Pub., New Delhi, 2003.
2. Sharma Shashi R.K. & Gupta, K – Management Accounting,, Kalyani Publishers, New Delhi, 2002

Group B
X Semester: Course 4
ICOC 104.2 PROJECT AND VIVA VOCE

Group C (Cooperative Management)
X Semester: Course 1
ICOC 101.3 COOPERATIVE MANAGEMENT

Objective:

To make the students gain knowledge of various aspects of the Cooperative Management.

(Total lecture hours: 80)

Unit I: Introduction of Cooperative Management

(14 hours)

Cooperative Management – Nature and Functions – Features – Comparison between Management in different types of enterprises.

Unit II: Cooperative Administrative Set-up and Audit

(16 hours)

Cooperative Administrative set up at State level – District level Cooperatives and the State Government – Audit in Cooperatives – Statutory audit – Need for audit – Need for outside Financial Consultancy Service.

Unit III: Management of Cooperative Banks and MIS

(17 hours)

Management of Cooperative Banks – Organization Pattern – Raising resources – Loaning operations – Management Information System.

Unit IV: Management of Marketing and Consumer Cooperatives

(18 hours)

Management of Marketing Cooperatives – Channels – Integration and Co-ordination – Management of Consumer Cooperatives – Buying – Selling – Inventory Control – Control techniques.

Unit V: Management of Dairy Cooperatives

(15 hours)

Management of Dairy Cooperatives – Structure – Procurement – Transport – Plant Management – Product Development – Marketing Strategies.

TEXT BOOKS

1. Kulandaiswamy,V – Principles and Practice of Cooperative Management, Rainbow Publications, Coimbatore, 2000
2. Taimini,K.K– Managing the Cooperative Enterprise, Minerva Associates, ICA DOMUS TRUST, New Delhi 1999.
3. Nakkiran. S. - Co-Operative Management, Rainbow Publications, Coimabtoe – 2002.

REFERENCE BOOKS

1. Goel, B.B., - Dynamics of Cooperative Administration, Deep and Deep Pub., New Delhi, 2000
2. Kamat,G.S.– New Dimensions of Cooperative Management, Himalaya Pub., Bombay, 1997

Group C
X Semester: Course 2
ICOC 102.3 PROFESSIONALISATION IN COOPERATIVES

Objective

To familiarize students with theoretical foundations of professionalization of co-operative enterprise. (Total lecture hours 80)

Unit-I : Introduction to Professionalization of Co-operatives (16 Hours)

HRM in Co-operatives – Professionalization – Definition – Need for Professionalization in co-operatives – Objectives of Professionalization – Problems and Limitations.

Unit-II : Functions of Professionalization (15 Hours)

Man Power planning – Objectives – Tools and Techniques – Need for man power planning in co-operatives – Methods – Benefits – Demerits – Government intervention – Remedies

Unit-III: Recruitment and Selection in Co-operatives (16 Hours)

Recruitment in Co-operatives – Meaning – Need and Importance – Selection techniques in Co-operatives – Interview techniques – Recent developments – Political intervention – Demerits – Remedies.

Unit-IV : Training and Development (17 Hours)

Training of Co-operative Employees – Significance – Objectives – Training methods in co-operatives – Promotion policy – Promotional methods – Wage and Salary administration in co-operatives – Need for Improvements.

Unit-V : Performance Appraisal in Co-operatives (17 Hours)

Performance appraisal in co-operative enterprises – Need – Objectives – Employer-employee relationship in co-operatives – Trends – Causes for Strained Relationship – Suggestions for Improvement.

Text Books

- 1) Nakkiran,S. – A Treatise on Co-operative Management, Rainbow Publications, Coimbatore , 2002.
- 2) Hajela, T.N. – Principles, Problems and Practice of Co-operation, Konark Publication (P) Ltd., New Delhi, 1997
- 3) Aswathappa, K. – Human Resource and Personnel Management, Tata McGraw- Hill Publishing Co., Ltd., New Delhi, 1999.
- 4) Ahuja, K.K. – Human Resource Management, Kalyani Publishers, New Delhi, 1997.

Reference Books

- 1) Sharada, V.- The Theory of Co-operation, Himalaya Publishing House, Bombay, 2001.
- 2) John Martin – Human Resource Management, Sage Publications, New Delhi,2009.

Group C
X Semester: Course 3
ICOC 103.3 COOPERATIVES AND RURAL DEVELOPMENT

Objectives:

To enable the students to learn the role of Cooperatives in rural development in India.

Total Lecture Hours(80)

Unit I : Cooperatives and Community Development (Hour 16)

Cooperatives values- All for each and each for all- Cooperative Democracy- Self help and Mutual help-Concern for Community-Promotion of Community-Development through Cooperation.

Unit II: Cooperatives and Agricultural Development (Hour 15)

Implementation of Government Schemes by Cooperatives-Distribution of Agricultural Inputs- Extension Services-Provision of agricultural implementations-Agro Services Cooperatives-Objectives and Functions Crop Insurance-Significance

Unit III: Cooperatives and Development of MSMEs

Concepts of MSMEs-Needs and importance Self Help Groups-SHG(Male and Female Groups)-Micro Finance- Micro Insurance-Cooperative as a Promoters – Advantages-Government Support for MSMEs through Cooperatives.

Unit IV: Cooperatives and Industrial Development

Promotion of Industries through Cooperatives- Cooperative Sugar Mills- Objectives and Functions-Working of Cooperative Oil Mills-Performance of Cooperative ginning Mills - IFFCO- Organisations and Functions-Performance of Cooperative Textiles Merits and Demerits.

Unit V: Cooperatives and Economic Development

Generation of Rural Employment through Cooperatives- Provision of development Finance through Cooperatives-Marketing Facilities through price for Cooperative Products-Fair Price Shops run by Cooperatives-Cooperation in 21st Century.

Text Books

1. D.Amarchand, Research Methods in Commerce-Emerald Publication, Chennai 1987
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984
3. Willkinson and Bhandarkar Methodology and Techniques of Social Research, Himalaya
4. David De Vays Research Design in Social Research, Sega Publication, New Delhi 2001
5. Gorde WJ and Hatta PK Methods in Social Research, Mc Graw Hill, New Delhi 1998

Reference Books:

1. Partha Nath Mukherji Methodology in Social Research, Dilemmas and Perspectives, Sage Publications New Delhi 2000
2. Heman J.Ader Research Methodology in the Social Behavioral and Life Sciences Sage Publication, New Delhi 1999
3. Young PV, Scientific Social Surveys and Research Prentice Hall of India Private Limited New Delhi 2006

Group C
X Semester: Course 4
ICOC 104.3 PROJECT AND VIVA VOCE