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**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

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**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.
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 Assembly”

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
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
2. RSN Pillai & Bhavathi, Modern Commercial Correspondence, Sulthan Chand & Sons, New Delhi 2009.
3. B.N. Tandan, Manual of office Management and Correspondence S. Chand & Sons New Delhi, 2009

REFERENCE BOOKS
1. M. Balasubramayam, Business Communication, Vikas Publisher Books Ltd UP, 2009
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)

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
2. Y.K.Bhushan, Business Organization and Management, Sultan Chand and Sons, New Delhi, 2003
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 Fundmentals, Sultan Chand & Sons, New Delhi, 2004
2. Dinger Pagare, Business Studies, Sultan Chand & Sons, New Delhi, 2004
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 and 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
2. Rajamannar, 2004, Environmental Studies, EVR 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)

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)

Unit V: Business Decisions (15 hours)

TEXT BOOKS
1. Joel Dean (1987), Managerial Economics, Prentice Hall of India Private Ltd., New Delhi-1

REFERENCE BOOKS
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 Bellocck         “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”
15. Robert Finch             “Peacock and Nightingale”

TEXT BOOK
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)

Unit II: Final Accounts
(16 hours)

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

Unit IV: Special Accounting Areas
(14 hours)
Consignment Accounts – Valuation of unsold stock – Joint venture Accounts – Accounting methods

Unit V: Depreciation
(15 hours)

TEXT BOOKS

REFERENCE BOOKS
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)

Unit III: Office Accommodation and Layout (15 hours)

Unit IV: Record Administration (16 hours)

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.

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.
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)


Unit II: Types of Regions  
(15 hours)


Unit III: Agriculture  
(20 hours)


Unit IV: Energy  
(15 hours)


Unit V: Minerals  
(15 hours)


TEXT BOOKS
1. K.K. Khanna & V.K Gupta - Economic & Commercial Geography, Sultan Chand & Sons, New Delhi, 2004

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 and securing agency Balanger, 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)

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)

Unit V: National Income Analysis (15 hours)

TEXT BOOKS
1. Ahuja H.L. “Advanced Economic Theory” S.Chand & Company Ltd., New Delhi
5. Metha PL. Managerial Economics, Sulthan Chand & Sons, New Delhi

REFERENCE BOOKS
1. Mote, Paul, Gupta, Managerial Economics, TataMcGraw Hill, 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  
Kenneth Sawyer Goodman  
“The Dear Departed”  
“The Game of Chess”

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

Unit III  
Arnold Bennett  
Arthur Miller  
“The Stepmother”  
“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  
“The Tea Party”

TEXT BOOK

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)

Unit III: Marine Insurance (15 hours)

Unit IV: Fire Insurance (15 hours)

Unit V: Miscellaneous Insurance (15 hours)

TEXT BOOKS

REFERENCE BOOKS
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)

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)

TEXT BOOKS
1. Sundaram & Varshney, Modern Banking, Sultan Chand & Sons, New Delhi, 2002  

REFERENCE BOOKS
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)

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

REFERENCE BOOKS
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:

Unit II:

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

Unit IV:

Unit V: Multimedia

TEXT BOOKS

REFERENCE BOOKS
Objective:

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

(Total lecture hours: 80)

Unit I: Principles of Management (17 hours)


Unit II: Planning (15 hours)


Unit III: Organization (15 hours)


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
2. L. M. Prasad, Principles & Practice of Management – Sultan Chand & Sons – New Delhi 2005

REFERENCE BOOKS
1. Wehrich and Koontz, Management – A Global Perspective
IV Semester: Course 1
ITAC 41 / IHIC 41 / IFRC 41 / TAMIL IV / HINDI IV / FRENCH IV
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
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
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)

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

Unit III: Public Sector and Privatisation (16 hours)

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

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
5. Ghosh, P.K- Business Policy-Strategic Planning and Management Sultan Chand & Sons, New Delhi, 2000

REFERENCE BOOKS
**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

**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

**Unit V: Investigation and Divisible Profits**

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

**TEXT BOOKS**


**REFERENCE BOOKS**

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)


Unit IV: Partnership (16 hours)


Unit V: Contract of Agency (16 hours)


TEXT BOOKS


REFERENCE BOOKS

4. Kumar Goyal, 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

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

(Total lecture hours: 80)

Unit I: Set Theory  (16 hours)

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)

TEXT BOOKS

REFERENCE BOOKS
Objective:
To make the students gain expert knowledge of Human Relations.

(Total lecture hours: 80)

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

Unit II: Recruitment and Selection (16 hours)

Unit III: Rewards System (15 hours)
Rewards – Forms – Administering the Reward System – Collective Bargaining – Need and importance.

Unit IV: Motivation (16 hours)

Unit V: Leadership (16 hours)

TEXT BOOKS
3. Lallan Prasad & A.M. Bannerjee – Management of Human Resources, Streling Published (P) Ltd, New Delhi

REFERENCE BOOKS
4. Arun Monappa & Mirza S- Personnel Management
V Semester: Course 2
ICOC 52 ENTREPRENEURIAL DEVELOPMENT

Objective:
To make the students to gain expect 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)

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)

TEXT BOOKS

REFERENCE BOOKS
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)


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)


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
3. Maheshwari SN, Banking Law & Practice, Kalyani Publishers, Ludhiana
4. Appannaiah Hr/ Reddy PN, Law & Practice of Banking, Himalaya Publishing House, Mumbai

REFERENCE BOOKS
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)

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)

Unit IV: Overheads (15 hours)
Overheads – Methods – Allocation and Apportionment – Under and over Absorption of Overheads.

Unit V: Costing Methods (15 hours)
Note: Simple Problems 85% Theory 15%

TEXT BOOKS

REFERENCE BOOKS
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  

Unit II: Consumer Behaviour and Market Segmentation.  

Unit III: Functions of Marketing  

Unit IV: Sales Promotion  
Channels of Distribution – Need and Importance – Objectives – Advertisement and Salesmanship – Marketing Risk.

Unit V: Marketing Research  

TEXT BOOKS

REFERENCE BOOKS
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)

Unit III: Organisational Information Systems (18 hours)

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

Unit V: Pitfalls in MIS Development (15 hours)

TEXT BOOKS
2. Ellyoz – Management Information System, Galgotia Pub., N.Delhi, 2002
8. Gordon B. Davis & Margrethe Tata Mc Graw Publication

REFERENCE BOOKS
2. Goyal – Management Information System, McMillan India, 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)

Unit II: Project Demand Analysis (16 hours)

Unit III: Project Cost Analysis (18 hours)

Unit IV: Project Forecasting (16 hours)

Unit V: Project Reporting (15 hours)

TEXT BOOKS
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)

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)

TEXT BOOKS

REFERENCE BOOKS
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)

Unit II: Air Transport (15 hours)

Unit III: Water Transport (15 hours)
Inland Water Transport - International Transport – Shipping – Rate fixation – Port and Harbours.

Unit IV: Railway Transport (20 hours)

Unit V: Road Transport (15 hours)

TEXT BOOKS

REFERENCE BOOKS
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)

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)

TEXT BOOKS

REFERENCE BOOKS
1. Andley, KK – Foreign Exchange: Principles and Practice, Sultan Chand & Sons, New Delhi, 2004
Objective:
To make the students gain fundamentals of Business Statistics.

(Total lecture hours: 80)

Unit I: Definition, Scope and Limitations

Unit II: Analysis of Univariate Data

Unit III: Analysis of Bivariate Data
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
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
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
4. Hoel & Jessen, Basic Statistics for Business and Economics John Willy and Sons, New york

REFERENCE BOOKS
2. Lewin and Rubin Statistics for Management, Prentice Hall, New Delhi
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:
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
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)

Unit II: Investment Decision (17 hours)

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)

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

REFERENCE BOOKS
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)

Unit III: Branch Accounts (17 hours)

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)

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

REFERENCE BOOKS
1. Maheswari, SN – Advanced Accounting, Sultan Chand & Sons, N.Delhi, 2002
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)

Unit II: Overhead  (20 hours)

Unit III: Methods of Costing  (16 hours)

Unit IV: Process Costing  (11 hours)

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

TEXT BOOKS
1. Iyengar, S.P. – Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi, 2002

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
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)

Unit II: Architectural View
(16 hours)

Unit III: Security levels
(17 hours)

Unit IV: Application
(17 hours)

Unit V: Advanced Concepts
(14 hours)

TEXT BOOKS

REFERENCE BOOKS
Objective:
To make the students gain expert knowledge in Banking Practice.

(Total lecture hours: 60)

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

Unit II: Banker as an Agent
Collecting Vs. Paying banker – Payment in due course – Holder in due course.

Unit III: Banking Operations
Negotiable Instruments Cheques Vs. Draft –Characters of Crossing –Types – Legal requirements.

Unit IV: Subsidiary Services

Unit V: Deployment of Funds
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

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

Unit II: Economic Environment

Unit III: Centralized Trading Centres

Unit IV: Money Transfer Methods

Unit V: Legal Environment

TEXT BOOKS
2. Francis Cherunilam (2009), Business Environment Text and cases.

REFERENCE BOOKS
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)

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)

Unit V: Financial Services (13 hours)

TEXT BOOKS

REFERENCE BOOKS
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)

Unit II: Contract of Enforcement (15 hours)

Unit III: Foreign Trade Environment (17 hours)

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)

TEXT BOOKS

REFERENCE BOOKS
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)


Unit II: Architectural View (16 hours)


Unit III: Security Levels (17 hours)


Unit IV: Application (17 hours)


Unit V: Advanced Concept (14 hours)


TEXT BOOKS
1. David Kosiur, understanding Electronic Commerce, Microsoft Press, 2002
5. Soka, From EDI to Electronic Commerce, Tata McGraw Hill, New Delhi, 2002

REFERENCE BOOKS
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)

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

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

REFERENCE BOOKS
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)

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

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

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

REFERENCE BOOKS
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)

Unit II: Cooperative Movement in Germany (18 hours)

Unit III: Cooperative Movement in Denmark (15 hours)

Unit IV: Cooperative Movement in Japan (15 hours)

Unit V: Cooperative Movement in Canada (14 hours)

TEXT BOOKS:
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

REFERENCE BOOKS
1. Raydu C.S – Industrial Cooperatives, Northern Book Centre, New Delhi, 1992
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)

Unit II: Architectural View (16 hours)

Unit III: Security Levels (16 hours)

Unit IV: Computer Application (16 hours)

Unit V: Advanced Concept (15 hours)

TEXT BOOKS
1. David Kosiur, understanding Electronic Commerce, Microsoft Press, 2002
5. Soka, From EDI to Electronic Commerce, Tata McGraw Hill, New Delhi, 2002

REFERENCE BOOKS
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)

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

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

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)

TEXT BOOKS
1. Dutta, M – Management Control System, S.Chand & Co., New Delhi, 2002
3. Saxena and Vashist – Advanced Cost and Management Accounting, Sultan Chand & Sons, New Delhi, 2000

REFERENCE BOOKS
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)

Unit II: Management of Working Capital (16 hours)

Unit III: Cash Management (16 hours)

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
2. Forestor, S - Financial Management, Vira Books Ltd., New Delhi, 2004

REFERENCE BOOKS
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)

Unit II: International Financial Environment  
(15 hours)
International Monetary System –International Financial System – Conditions in International Finance.

Unit III: Foreign Exchange Market  
(15 hours)

Unit IV: Exchange Risk and Management  
(18 hours)

Unit V: International Financial Services  
(12 hours)

TEXT BOOKS

REFERENCE BOOKS
1. Adrian Buckley – Multinational Finance, Herit Pub, New Delhi, 2001
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 Concepts (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)

Unit IV: Web Concepts and Browsers (17 hours)

Unit V: Search Engines (14 hours)

TEXT BOOKS

REFERENCE BOOKS
1. Douglas E.Commer-Computer Networks and Internet, PHI ( Addition Wesley Lonman), New Delhi, 2001.
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)

Unit II: Office Accommodation (14 hours)

Unit III: Office Environment (13 hours)

Unit IV: Records Management (11 hours)

Unit V: Office Communications (10 hours)
Importance – Process – Medium – Channels – Barriers.

TEXT BOOKS
1. Nair, RK, Banerjee, AK & Agarwal, VK – Office Management, Pragati Prakasham, Meerut
2. Walkey, 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
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)

Unit II: Global Capital Markets (18 hours)

Unit III: Eurocurrency Market (15 hours)

Unit IV: Currency Future Markets (13 hours)

Unit V: Multinational Financial Institutions (16 hours)

TEXT BOOKS

REFERENCE BOOKS
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)

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)

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:

REFERENCE BOOKS
2. Danish- International Business, TBH Pub., Chennai, 2004
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)

Unit II: Multinational Corporations
(15 hours)

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)

Unit V: International Financial Services
(12 hours)
Financing of International operations - Special Financing Vehicles – Financial Swaps – International Leasing

TEXT BOOKS

REFERENCE BOOKS
1. Adrian Buckley, (2001), Multinational Finance, Herit Pub, 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)

Unit IV: Web Concepts and Browsers  
(17 hours)

Unit V: Search Engines  
(14 hours)

TEXT BOOKS

REFERENCE BOOKS
1. Douglas E.Commer-Computer Networks and Internet, PHI ( Addition Wesley Lonman), New Delhi, 2001.
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

Unit II: Office Accommodation

Unit III: Office Environment

Unit IV: Records Management

Unit V: Office Communications
Importance – Process – Medium – Channels – Barriers.

TEXT BOOKS
1. Nair, RK, Banerjee, AK & Agarwal, VK – Office Management, Pragati Prakasam, Meerut
2. George R.Terry – Office Management and Control
4. Deneyer, JC – Office Management
5. Leffinwell & Robinson – Text Book of Office Management
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)

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
5. Thirunarayanan, R - Cooperative Banking in India, Mittal Pub., New Delhi, 2001

REFERENCE BOOKS
1. Raydu C.S –Industrial Cooperatisves, Northern Book Centre, New Delhi, 1992
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)

Unit II: Day Book and Ledger
(16 hours)

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)

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

REFERENCE BOOKS
1. Tamil Nadu Co-operative Audit Manual, Chennai, 1993
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)

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

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)

TEXT BOOKS
2. Bedi,R.D.–Theory, History and Practice of Cooperation, Rolla Book Depot, Meerut, UP

REFERENCE BOOKS
**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)  

**Unit IV: Web Concepts and Browsers**  
(17 hours)  

**Unit V: Search Engines**  
(14 hours)  

**TEXT BOOKS**


**REFERENCE BOOKS**

1. Douglas E.Commer-Computer Networks and Internet, PHI (Additon Wesley Lonman), New Delhi, 2001.
Objective:
   To make the students gain expert knowledge of Office Management.

(Total lecture hours: 60)

Unit I: Modern Office

Unit II: Office Accommodation

Unit III: Office Environment

Unit IV: Records Management

Unit V: Office Communications
   Importance – Process – Medium – Channels – Barriers.

TEXT BOOKS
1. Nair, RK, Banerjee, AK & Agarwal, VK – Office Management, Pragati Prakasham, 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
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

REFERENCE BOOKS
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)

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

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)

REFERENCE BOOKS
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


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
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984 
3. Willkinson and Bhandarkar Methodology and Techniques of Social Researchach, Himalaya 

Reference Books:
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)

Unit II: Computer Networks (16 hours)

Unit III: Computer Applications (17 hours)

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

REFERENCE BOOKS
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


Unit 2: Communication Skills


Non-verbal Communication: Body Language and Proxemics.

Unit 3: Interpersonal 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


References:

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)

Unit II: Written Communication (14 hours)

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)

TEXT BOOKS

REFERENCE BOOKS
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)

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)

TEXT BOOKS
REFERENCE BOOKS

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)

Unit IV: Financial Derivatives (15 hours)

Unit V: Exchange Management (13 hours)

TEXT BOOKS

REFERENCE BOOKS
2. Jeevanandham C (2008), Foreign Exchange and Risk Management, Sultan Chand & sons
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

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
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984
3. Wilkinson and Bhandarkar Methodology and Techniques of Social Research, Himalaya

Reference Books:
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)

Unit II: Computer Networks (16 hours)

Unit III: Computer Applications (17 hours)

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
2. Jaiswal,S- Information Technology Today, Galgotia, 2000
3. Ravindranath, H – Infrastructure for Information Technology, McMillan India, 2002

REFERENCE BOOKS
5. Young PV, Scientific Social Surveys and Research Prentice Hall of India Private Limited New Delhi 2006
Objective:
To train students in soft skills in order to enable them to be professionally competent.

Unit 1: Soft Skills and Personality Development


Unit 2: Communication Skills


Non-verbal Communication: Body Language and Proxemics.

Unit 3: Interpersonal 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


References:


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)

Unit II: Written Communication (14 hours)

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)

TEXT BOOKS

REFERENCE BOOKS
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)  

Unit II: Dairy Co-operatives (15 hours)  

Unit III: Processing Co-operatives (17 hours)  

Unit IV: Consumer Co-operatives (16 hours)  

Unit V: Weaver Co-operatives (16 hours)  

TEXT BOOKS

REFERENCE BOOKS
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)

Unit III: Administration of a Society (16 hours)

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)

TEXT BOOK

REFERENCE BOOK
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

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
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984
3. Wilkinson and Bhandarkar Methodology and Techniques of Social Researach, Himalaya

Reference Books:
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)  

Unit II: Computer Networks (16 hours)  

Unit III: Computer Applications (17 hours)  

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  
2. Jaiswal,S- Information Technology Today, Galgotia, 2000  
3. Ravindranath, H – Infrastructure for Information Technology, McMillan India, 2002  

REFERENCE BOOKS  
**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**

**Unit 2: Communication Skills**
Non-verbal Communication: Body Language and Proxemics.

**Unit 3: Interpersonal 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**

**References:**
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)

Unit II: Written Communication  
(14 hours)

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)

TEXT BOOKS

REFERENCE BOOKS
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)

Unit II: Analysis and Interpretation of Financial Statements (18 hours)

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
2. Kaplan & Afkinson – Advanced Management Accounting Prentice Hall of India, 2nd Edi. 2002
4. Pillai, R.S.N. & Bagavathi, V. – Management Accounting Sultan Chand & Sons, New Delhi, 2nd Edi., 2002

REFERENCE BOOKS
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)

Unit II: Security Analysis  
(15 hours)

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)

TEXT BOOKS

REFERENCE BOOKS
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)

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)

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)

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
Objective:
To make the students gain knowledge over the concept and Principles of Insurance.

(Total lecture hours: 60)

Unit I: Definition of Insurance  
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  

Unit III: Marine Insurance  

Unit IV: Fire Insurance  

Unit V: Miscellaneous Insurance  

TEXT BOOKS

REFERENCE BOOKS
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)  

Unit II: Credit Policy in Banks (18 hours)  

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)  

Unit V: Payment and Settlement Systems in India (14 hours)  

TEXT BOOKS

REFERENCE BOOKS
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)

Unit II: Import Trade Facilitation
(18 hours)

Unit III: Trade Support Systems and Policies
(17 hours)

Unit IV: Export Procedures and Documents
(14 hours)

Unit V: Quality Control
(13 hours)

TEXT BOOKS
1. Jeevanadam C (2007), Foreign Trade, Sultan Chand & Sons, New Delhi

REFERENCE BOOKS
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)

Unit II: Analysis and Interpretation of Financial Statements (18 hours)

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
2. Kaplan & Afkinson – Advanced Management Accounting Prentice Hall of India, 2nd Edi. 2002
4. Pillai, R.S.N. & Bagavathi, V. – Management Accounting Sultan Chand & Sons, New Delhi, 2nd Edi., 2002

REFERENCE BOOKS
Group B
X Semester: Course 4
ICOC 104.2 PROJECT AND VIVA VOCE
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)

Unit III: Management of Cooperative Banks and MIS  (17 hours)

Unit IV: Management of Marketing and Consumer Cooperatives  (18 hours)

Unit V: Management of Dairy Cooperatives  (15 hours)

TEXT BOOKS

REFERENCE BOOKS
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)

Unit–II : Functions of Professionalization (15 Hours)

Unit–III: Recruitment and Selection in Co-operatives (16 Hours)

Unit–IV : Training and Development (17 Hours)

Unit–V : Performance Appraisal in Co-operatives (17 Hours )

Text Books

Reference Books
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

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

Text Books
2. B.N.Ghosh Scientific Methods and Social Research, Sterling Publication, Delhi 1984
3. Willkinson and Bhandarkar Methodology and Techniques of Social Researchah, Himalaya

Reference Books: