

ANNAMALAI UNIVERSITY

ANNAMALAI NAGAR



**FACULTY OF ARTS
DEPARTMENT OF COMMERCE**

M.COM

**ACCOUNTING INFORMATION SYSTEM
INTERNATIONAL BUSINESS, BANKING AND INSURANCE
CO-OPERATIVE MANAGEMENT**

FIVE YEAR INTEGRATED COURSE

HAND BOOK

With effect from 2018-2019

ANNAMALAI UNIVERSITY

DEPARTMENT OF COMMERCE

Master of Commerce (M. Com.,) FIVE YEAR INTEGRATED DEGREE ON-CAMPUS PROGRAMME REGULATIONS

Common to all Departments of Studies in the Faculty of Arts

English, History, Political Science, Economics, Sociology, Commerce, Population Studies, Business Administration, Library & Information Science and Philosophy.

Master's Programme

A Master's Programme consists of a number of courses, in M.A., / M.Com.,. A Master's programme consists of a set of compulsory courses and Languages Papers.

The entire programme carries credit system. The number and distribution of credits for the programme will be decided by the respective faculties.

A programme is divided into two Semesters, Odd Semester and Even Semester. The normal Semester periods are:

ODD SEMESTER : July to November (90 Working days)

EVEN SEMESTER : December to April (90 Working days)

Credits

The term credit is used to describe the quantum of syllabus for various courses in terms and hours of study. It indicates differential weightage given according to the contents and duration of the courses in the Curriculum design.

The minimum credit requirement for a Five years Master's Programme shall be 154.

Courses

Each Programme may consist of Lectures/ Tutorials / Laboratory work / Seminar / Project work / Practical training report / Viva voce etc.,

Normally, in each of the programmes, credits will be assigned on the basis of the Lectures / Tutorials / Laboratory work and other form of learning in a 15 week schedule.

Eligibility for Admission

A candidate who has passed the Higher Secondary Examination (10 +2).

Grading System

The term Grading system indicates a 10 point scale of evaluation of the performance of students in terms of marks, grade points, letter grade and class.

Duration

The duration for completion of Five Years Master's programme in any subject is Ten Semesters, but in any case not more than eight years from the year of admission.

Attendance

Every teaching faculty handling a course shall be responsible for the maintenance of Attendance Register for candidates who have registered for the course.

The instructor of the course must intimate the Head of the Department at least Seven Calendar days before the last instruction day in the semester about the particulars of all students who have secured an attendance of less than 75%.

A candidate who has attendance less than 75% shall not be permitted to sit for the End-Semester examination in the course in which the shortage exists.

Examination

There will be two sessional assessment tests and one End-Semester examination during each semester.

Sessional Test-I will be conducted after 35 working days and Sessional Test-II will be conducted after 70 working days.

Sessional Test-I will be a combination of a variety of tools such as class test, assignment and paper presentation that would be suitable to the course. This requires an element of openness. The students are to be informed in advance about the nature of assessment and the procedures. However the tests are compulsory. Test-I may be for one hour duration. The pattern of question paper will be decided to the respective faculty. Sessional Test-I will carry 12.5% of marks of the entire course.

Sessional Test-II will be held after 70 working days for the syllabi covered between Seventh and Eleventh weeks.

Sessional Test-II will be conducted with a variety of assessment tools. It will also have an element of openness. The students are to be informed in advance about the nature of assessment and the procedures. However the tests are compulsory. Test-II may be for two hours' duration. The pattern of question paper will be decided by the respective Faculty. Sessional Test-II carry 12.5% of marks of the entire course.

There will be one End-Semester Examination of 3 Hours' duration in each course. The end semester Examination will cover all the syllabus of the course for 75% of marks.

Evaluation

Evaluation will be done on a continuous basis. Evaluation may be by Objective Type Questions, Quiz, Short Answers, Essays or a combination of these, but at the End Semester it has to be a Written Examination.

The performance of students in each course is evaluated in terms of percentage of marks(PM) with a provision for conversion to Grade point (GP). The sum total performance in each semester will be rated by GPA while the continuous performance from the 2nd Semester onwards will be marked by (OGPA)

Marks and Grading

A student cannot repeat the Sessional Assessment Test-I and Sessional Test-II . However, if for any compulsive reason the student could not attend the test, the prerogative of arranging a special test lies with the teacher in consultation with the Head of the Department.

A minimum of 50% marks in each course is prescribed for a pass. A student has to secure 50% minimum in the End Semester Examination.

If a candidate who has not secured a minimum of 50% of marks in a course shall be deemed to have failed in that course.

The student can repeat the End Semester Examination when it is offered next in the subsequent Odd/ Even semesters till the regulations are in force. However, a candidate cannot move to the next semester if he / she has more than six papers as arrears at any point of time.

A candidate who has secured a minimum of 50 marks in all courses prescribed in the programme and earned a minimum of the credits will be considered to have passed the Master's Degree Programme.

Grading

A ten point rating is used for the evaluation of the performance of the student to provide a letter grade for each course and overall grade for the Master's Programme. The letter grade assigned is given below :

MARKS	GRADE POINT	LETTER GRADE	CLASS
90 +	10	S	Exemplary
85 – 89	9.0	D++	Distinction
80 – 84	8.5	D+	Distinction
75 – 79	8.0	D	Distinction
70 – 74	7.5	A++	First Class
65 – 69	7.0	A+	First Class
60 – 64	6.5	A	First Class
55 – 59	6.0	B	Second Class
50 – 54	5.5	C	Second Class
49 or LESS	---	F	Fail

The successful candidates are classified as follows :

I-Class 60% marks and above in over all percentage of marks(OPM)

II-Class 50-59% marks in over all percentage of marks

Candidates who obtain 75% and above but below 91% of marks (OPM) shall be deemed to have passed the examination in First class (Distinction) provided he/ she passes all the course prescribed for the programme at the first appearance.

Candidates who obtain 90% and above (OPM) shall be deemed to have passed the examination in First class(Exemplary) provided he/ she passes all the course prescribed for the programme at the first appearance.

For the Internal Assessment Evaluation the break up marks shall be as follows.

Test	:	10 marks
Assignment	:	05 marks
Case Study/ Seminar / Short Answers etc.	:	05 marks
Attendance	:	05 marks
90% & above -	5 Marks	
80 – 89% -	4 Marks	
70 – 79% -	3 Marks	
Total	:	25 Marks

Course-Wise Letter Grade

The percentage of marks obtained by a candidate in a course will be indicated in a letter grade.

A student is considered to have completed a course successfully and earned the credits if he/she secures over all grades other than F. A letter grade F in any course implies a failure in that course. A course successfully completed cannot be repeated for the purpose of improving the Grade point.

The F Grade once awarded stays in the grade card of the student and is not deleted even when he/she completes the course successfully later. The grade acquired later by the student will be indicated in the grade sheet of the Odd/ Even semester in which the candidates has appeared for clearance of the arrears.

If a student secures F Grade in the Project Work/ Field Work/ Practical Work / Dissertation, either he/ she shall improve it and resubmit it if it involves only rewriting incorporating the clarification of the evaluators of he/she can re-register and carry out the same in the subsequent semesters for evaluation.

Project Report

The final year students should submit their project based on their visit and report collected from reputed institutions/Banks/Co-operative institutions during the third semester holidays. The project will be submitted at the end of 10th semester and viva-voce examination will be held during the month of May. The marks allocations are

Project	75
Viva-voce Examination	25
Total	100 Marks
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SYLLABUS :

I. Credits for M.Com. (Accounting Information System) Course for each semester will be as follows

**M. Com. ACCOUNTING INFORMATION SYSTEM
FIVE YEAR INTEGRATED PG PROGRAMME
2018-2019**

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	INCO 13	3. Elements of Accounting	Core	5	75	25	100
I	4	INCO 14	4. Business Organization	Core	4	75	25	100
I	5	INCO 15	5. Business Communication	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	INCO 23	3. Financial Accounting	Core	5	75	25	100
II	10	INCO 24	4. Office Management and Secretarial Practice	Core	4	75	25	100
II	11	INCO 25	5. Management Concepts	Core	3	75	25	100
II	12	INCO 26	6. Business Law	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	INCO 33	3. Elements of Insurance	Core	4	75	25	100
III	16	INCO 34	4. Principles of Auditing	Core	4	75	25	100
III	17	INCO 35	5. Corporate Accounting	Core	5	75	25	100
III	18	INCO 36	6. Computer and Its Applications	Core	3	75	25	100
III	19	INCO 37	7. Modern Banking	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	INCO 43	3. Financial Market Services	Core	3	75	25	100

IV	23	INCO 44	4. Marketing	Core	4	75	25	100
IV	24	INCO 45	5. Entrepreneurial Development	Core	4	75	25	100
IV	25	INCO 46	6. International Business	Core	4	75	25	100
IV	26	INCO 47	7. Statistical Methods	Allied	4	75	25	100
			Total		25	450	175	600
V	27	INCO 51	1. Retail Management	Core	3	75	25	100
V	28	INCO 52	2. Cost Accounting	Core	5	75	25	100
V	29	INCO 53	3. Principles of Co-operation	Core	4	75	25	100
V	30	INCO 54	4. Company Law and Administration	Core	4	75	25	100
V	31	INCO 55	5. Business Ethics and Values	Core	3	75	25	100
V	32	INCO 56	6. Taxation in India	Core	5	75	25	100
			Total		24	450	150	600
VI	33	INCO 61	1. Banking Law & Practice	Core	4	75	25	100
VI	34	INCO 62	2. Advertisement Salesmanship and Sales force Management	Core	4	75	25	100
VI	35	INCO 63	3 Management Accounting	Core	4	75	25	100
VI	36	INCO 64	4. Investment Management	Core	5	75	25	100
VI	37	INCO 65	5. Management Information System	Core	4	75	25	100
VI	38	INCO 66	6. Computerised Accounting System	Core	3	75	25	100
			Total		24	450	150	600
VII	39	INCO 71.1	1. Business Environment	Core	5	75	25	100
VII	40	INCO 72.1	2. Advanced Financial Accounting	Core	5	75	25	100
VII	41	INCO 73.1	3. Banking and Insurance	Core	5	75	25	100
VII	42	INCO 74.1	4. Marketing Management	Core	4	75	25	100
VII	43	INCE 75.1	5. Elective: Banking Practice	Elective	3	75	25	100
			Total		22	450	125	600
VIII	44	INCO 81.1	1. Human Resource Management	Core	5	75	25	100
VIII	45	INCO 82.1	2. Financial Management	Core	5	75	25	100
VIII	46	INCO 83.1	3. Business Research Methods	Core	5	75	25	100
VIII	47	INCO 84.1	4. E-Commerce	Core	4	75	25	100
VIII	48	INCE 85.1	5. Elective Course :Office Management	Elective	3	75	25	100
			Total		22	450	125	600
IX	49	INCO 91.1	1. Accounting For Managerial Decisions	Core	5	75	25	100
IX	50	INCO 92.1	2. Income Tax Law and Practice	Core	4	75	25	100
IX	51	INCO 93.1	3. Advanced Corporate Accounting	Core	5	75	25	100
IX	52	INCO 94.1	4. International Financial Management	Core	4	75	25	100
IX	53	INCE 95.1	5. Elective Course: Business Communication and Report Writing	Elective	3	75	25	100
IX	54	ISSC 96.1	6. Soft Skills	Core	3	75	25	100
			Total		24	450	150	600

X	55	INCO 101.1	1. Advanced Cost Accounting	Core	5	75	25	100
X	56	INCO 102.1	2. Corporate Tax Planning and Management	Core	5	75	25	100
X	57	INCO 103.1	3. Security Analysis and Portfolio Management	Core	5	75	25	100
X	58	INCO 104.1	4. Project and Viva-voce	Core	4	75	25	100
X	59	INCE 105.1	5. Elective Course : Principles of Insurance	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.

II Credits for M.Com. (International Business, Banking and Insurance) Course for each semester will be as follows

M. Com. INTERNATIONAL BUSINESS, BANKING AND INSURANCE

FIVE YEAR INTEGRATED PG PROGRAMME

2018-2019

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	INCO 13	3. Elements of Accounting	Core	5	75	25	100
I	4	INCO 14	4. Business Organization	Core	4	75	25	100
I	5	INCO 15	5. Business Communication	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	INCO 23	3. Financial Accounting	Core	5	75	25	100
II	10	INCO 24	4. Office Management and Secretarial Practice	Core	4	75	25	100
II	11	INCO 25	5. Management Concepts	Core	3	75	25	100
II	12	INCO 26	6. Business Law	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	INCO 33	3. Elements of Insurance	Core	4	75	25	100
III	16	INCO 34	4. Principles of Auditing	Core	4	75	25	100
III	17	INCO 35	5. Corporate Accounting	Core	5	75	25	100
III	18	INCO 36	6. Computer and Its Applications	Core	3	75	25	100
III	19	INCO 37	7. Modern Banking	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	INCO 43	3. Financial Market Services	Core	3	75	25	100
IV	23	INCO 44	4. Marketing	Core	4	75	25	100

IV	24	INCO 45	5. Entrepreneurial Development	Core	4	75	25	100
IV	25	INCO 46	6. International Business	Core	4	75	25	100
IV	26	INCO 47	7. Statistical Methods	Allied	4	75	25	100
			Total		25	450	175	600
V	27	INCO 51	1. Retail Management	Core	3	75	25	100
V	28	INCO 52	2. Cost Accounting	Core	5	75	25	100
V	29	INCO 53	3. Principles of Co-operation	Core	4	75	25	100
V	30	INCO 54	4. Company Law and Administration	Core	4	75	25	100
V	31	INCO 55	5. Business Ethics and Values	Core	3	75	25	100
V	32	INCO 56	6. Taxation in India	Core	5	75	25	100
			Total		24	450	150	600
VI	33	INCO 61	1. Banking Law & Practice	Core	4	75	25	100
VI	34	INCO 62	2. Advertisement Salesmanship and Sales force Management	Core	4	75	25	100
VI	35	INCO 63	3 Management Accounting	Core	4	75	25	100
VI	36	INCO 64	4. Investment Management	Core	5	75	25	100
VI	37	INCO 65	5. Management Information System	Core	4	75	25	100
VI	38	INCO 66	6. Computerised Accounting System	Core	3	75	25	100
			Total		24	450	150	600
VII	39	INCO 71.1	1. Business Environment	Core	5	75	25	100
VII	40	INCO 72.1	2. Advanced Financial Accounting	Core	5	75	25	100
VII	41	INCO 73.1	3. Banking and Insurance	Core	5	75	25	100
VII	42	INCO 74.1	4. Marketing Management	Core	4	75	25	100
VII	43	INCE 75.1	5. Elective: Banking Practice	Elective	3	75	25	100
			Total		22	450	125	600
VIII	44	INCO 81.1	1. Human Resource Management	Core	5	75	25	100
VIII	45	INCO 82.1	2. Financial Management	Core	5	75	25	100
VIII	46	INCO 83.1	3. Business Research Methods	Core	5	75	25	100
VIII	47	INCO 84.1	4. E-Commerce	Core	4	75	25	100
VIII	48	INCE 85.1	5. Elective Course :Office Management	Elective	3	75	25	100
			Total		22	450	125	600
IX	49	INCO 91.1	1. Accounting For Managerial Decisions	Core	5	75	25	100
IX	50	INCO 92.1	2. Dynamics of Banking	Core	5	75	25	100
IX	51	INCO 93.1	3. Principles and Practice of Life Insurance	Core	4	75	25	100
IX	52	INCO 94.1	4. International Logistics Management	Core	4	75	25	100
IX	53	INCE 95.1	5. Elective Course: Business Communication and Report Writing	Elective	3	75	25	100
IX	54	ISSC 96.1	6. Soft Skills	Core	3	75	25	100
			Total		24	450	150	600
X	55	INCO 101.1	1. Bank Credit and Risk Management	Core	5	75	25	100
X	56	INCO 102.1	2. Export-Import Procedures and Documentation	Core	5	75	25	100

X	57	INCO 103.1	3. Principles and Practice of General Insurance	Core	5	75	25	100
X	58	INCO 104.1	4. Project and Viva-Voce	Core	4	75	25	100
X	59	INCE 105.1	5. Elective Course : Principles of Insurance	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.

III Credits for M.Com. (Co-operative Management) Course for each semester will be as follows

**M. Com. CO-OPERATIVE MANAGEMENT
FIVE YEAR INTEGRATED PG PROGRAMME
2018-2019**

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	INCO 13	3. Elements of Accounting	Core	5	75	25	100
I	4	INCO 14	4. Business Organization	Core	4	75	25	100
I	5	INCO 15	5. Business Communication	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	INCO 23	3. Financial Accounting	Core	5	75	25	100
II	10	INCO 24	4. Office Management and Secretarial Practice	Core	4	75	25	100
II	11	INCO 25	5. Management Concepts	Core	3	75	25	100
II	12	INCO 26	6. Business Law	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	INCO 33	3. Elements of Insurance	Core	4	75	25	100
III	16	INCO 34	4. Principles of Auditing	Core	4	75	25	100
III	17	INCO 35	5. Corporate Accounting	Core	5	75	25	100
III	18	INCO 36	6. Computer and Its Applications	Core	3	75	25	100
III	19	INCO 37	7. Modern Banking	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	INCO 43	3. Financial Market Services	Core	3	75	25	100
IV	23	INCO 44	4. Marketing	Core	4	75	25	100

IV	24	INCO 45	5. Entrepreneurial Development	Core	4	75	25	100
IV	25	INCO 46	6. International Business	Core	4	75	25	100
IV	26	INCO 47	7. Statistical Methods	Allied	4	75	25	100
			Total		25	450	175	600
V	27	INCO 51	1. Retail Management	Core	3	75	25	100
V	28	INCO 52	2. Cost Accounting	Core	5	75	25	100
V	29	INCO 53	3. Principles of Co-operation	Core	4	75	25	100
V	30	INCO 54	4. Company Law and Administration	Core	4	75	25	100
V	31	INCO 55	5. Business Ethics and Values	Core	3	75	25	100
V	32	INCO 56	6. Taxation in India	Core	5	75	25	100
			Total		24	450	150	600
VI	33	INCO 61	1. Banking Law & Practice	Core	4	75	25	100
VI	34	INCO 62	2. Advertisement Salesmanship and Sales force Management	Core	4	75	25	100
VI	35	INCO 63	3 Management Accounting	Core	4	75	25	100
VI	36	INCO 64	4. Investment Management	Core	5	75	25	100
VI	37	INCO 65	5. Management Information System	Core	4	75	25	100
VI	38	INCO 66	6. Computerised Accounting System	Core	3	75	25	100
			Total		24	450	150	600
VII	39	INCO 71.1	1. Business Environment	Core	5	75	25	100
VII	40	INCO 72.1	2. Advanced Financial Accounting	Core	5	75	25	100
VII	41	INCO 73.1	3. Banking and Insurance	Core	5	75	25	100
VII	42	INCO 74.1	4. Marketing Management	Core	4	75	25	100
VII	43	INCE 75.1	5. Elective: Banking Practice	Elective	3	75	25	100
			Total		22	450	125	600
VIII	44	INCO 81.1	1. Human Resource Management	Core	5	75	25	100
VIII	45	INCO 82.1	2. Financial Management	Core	5	75	25	100
VIII	46	INCO 83.1	3. Business Research Methods	Core	5	75	25	100
VIII	47	INCO 84.1	4. E-Commerce	Core	4	75	25	100
VIII	48	INCE 85.1	5. Elective Course :Office Management	Elective	3	75	25	100
			Total		22	450	125	600
IX	49	INCO 91.1	1.Co-operation in India	Core	5	75	25	100
IX	50	INCO 92.1	2. Co-operation in Foreign Countries	Core	4	75	25	100
IX	51	INCO 93.1	3. Co-operative Financial Institutions in India	Core	4	75	25	100
IX	52	INCO 94.1	4. . Co-operative Accounting and Auditing	Core	5	75	25	100
IX	53	INCE 95.1	5. Elective Course: Business Communication and Report Writing	Elective	3	75	25	100
IX	54	ISSC 96.1	6. Soft Skills	Core	3	75	25	100
			Total		24	450	150	600
X	55	INCO 101.1	1. Co-operative Management and Administration	Core	5	75	25	100

X	56	INCO 102.1	2. Tamil Nadu Co-operative Societies Act	Core	5	75	25	100
X	57	INCO 103.1	3 Co-operative Service Institutions in India	Core	5	75	25	100
X	58	INCO 104.1	4. Project and Viva-Voce	Core	4	75	25	100
X	59	INCE 105.1	5. Elective Course : Principles of Insurance	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.

Register Number:

Name of the Candidate:

**M. Com (INTEGRATED) DEGREE EXAMINATION
(SEMESTER FIRST)
TITLE OF THE PAPER**

Model Question Paper

Nov., 2018
Hours

Time: 3

Maximum: 75 Marks

**SECTION - A
Answer ALL questions**

(10 x 1 = 10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B
Answer ALL questions**

(5 x 7 = 35)

6. a) OR
- b)
7. a) OR
- b)
8. a) OR
- b)
9. a) OR
- b)
10. a) OR
- b)

**SECTION - C
Answer any THREE questions**

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com. (INTEGRATED) DEGREE EXAMINATION
TITLE OF THE PAPER
(SEMESTER SECOND)**

Model Question Paper

May, 2019
Hours

Time: 3

Maximum: 75 Marks

**SECTION - A
Answer ALL questions**

(10 x 1= 10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B
Answer ALL questions**

(5 x 7 = 35)

6. a) OR
- b)
7. a) OR
- b)
8. a) OR
- b)
9. a) OR
- b)
10. a) OR
- b)

**SECTION - C
Answer any THREE questions**

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com (INTEGRATED) DEGREE EXAMINATION
(SEMESTER FIRST/THIRD)
TITLE OF THE PAPER**

Model Question Paper

Nov., 2019

Time: 3 Hours

Maximum: 75 Marks

**SECTION - A
Answer ALL questions**

(10 x 1 = 10)

- | | |
|----|-----|
| 1. | 6. |
| 2. | 7. |
| 3. | 8. |
| 4. | 9. |
| 5. | 10. |

**SECTION - B
Answer ALL questions**

(5 x 7 = 35)

- | | |
|--------|----|
| 6. a) | OR |
| b) | |
| 7. a) | OR |
| b) | |
| 8. a) | OR |
| b) | |
| 9. a) | OR |
| b) | |
| 10. a) | OR |
| b) | |

**SECTION - C
Answer any THREE questions**

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com. (INTEGRATED) DEGREE EXAMINATION
TITLE OF THE PAPER
(SEMESTER SECOND/FOURTH)**

Model Question Paper

May, 2020
Hours

Time: 3

Maximum: 75 Marks

**SECTION - A
Answer ALL questions**

(10 x 1= 10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B
Answer ALL questions**

(5 x 7 = 35)

6. a) OR
- b)
7. a) OR
- b)
8. a) OR
- b)
9. a) OR
- b)
10. a) OR
- b)

**SECTION - C
Answer any THREE questions**

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com (INTEGRATED) DEGREE EXAMINATION
(SEMESTER FIRST/THIRD/FIFTH)
TITLE OF THE PAPER**

Model Question Paper

Nov., 2020

Time: 3 Hours

Maximum: 75 Marks

**SECTION - A
Answer ALL questions**

(10 x 1 = 10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B
Answer ALL questions**

(5 x 7 = 35)

6. a) OR
- b)
7. a) OR
- b)
8. a) OR
- b)
9. a) OR
- b)
10. a) OR
- b)

**SECTION - C
Answer any THREE questions**

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

**M. Com. (INTEGRATED) DEGREE EXAMINATION
TITLE OF THE PAPER
(SEMESTER SECOND/FOURTH/SIXTH)**

Model Question Paper

May, 2021

Time: 3 Hours

Maximum: 75 Marks

**SECTION - A
Answer ALL questions**

(10 x 1 = 10)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**SECTION - B
Answer ALL questions**

(5 x 7 = 35)

6. a) OR
- b)
7. a) OR
- b)
8. a) OR
- b)
9. a) OR
- b)
10. a) OR
- b)

**SECTION - C
Answer any THREE questions**

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

M. Com.(INTEGRATED) DEGREE EXAMINATION
M.Com. ACCOUNTING INFORMATION SYSTEM /
M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/
M.Com CO-OPERATIVE MANAGEMENT
TITLE OF THE PAPER
(SEMESTER SEVENTH)
Model Question Paper

Nov., 2021

Time: 3 Hours

Maximum: 75 Marks

SECTION - A
Answer ALL questions

(10 x 1 = 10)

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|----|-----|
| 1. | 6. |
| 2. | 7. |
| 3. | 8. |
| 4. | 9. |
| 5. | 10. |

SECTION - B
Answer ALL questions

(5 x 7 = 35)

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|--------|----|
| 6. a) | OR |
| b) | |
| 7. a) | OR |
| b) | |
| 8. a) | OR |
| b) | |
| 9. a) | OR |
| b) | |
| 10. a) | OR |
| b) | |

SECTION - C
Answer any THREE questions

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

M. Com.(INTEGRATED) DEGREE EXAMINATION
M.Com. ACCOUNTING INFORMATION SYSTEM
M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/
M.Com CO-OPERATIVE MANAGEMENT
TITLE OF THE PAPER
(SEMESTER EIGHTH)
Model Question Paper

May, 2022

Time: 3 Hours

Maximum: 75 Marks

SECTION - A
Answer ALL questions

(10 x 1 = 10)

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|----|-----|
| 1. | 6. |
| 2. | 7. |
| 3. | 8. |
| 4. | 9. |
| 5. | 10. |

SECTION - B
Answer ALL questions

(5 x 7 = 35)

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|-------|----|
| 6. a) | OR |
| b) | |
| 7. a) | OR |
| b) | |
| 8. a) | OR |
| b) | |
| 9. a) | OR |
| b) | |
| 10.a) | OR |
| b) | |

SECTION - C
Answer any THREE questions

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

M. Com.(INTEGRATED) DEGREE EXAMINATION
M.Com. ACCOUNTING INFORMATION SYSTEM /
M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/
M.Com CO-OPERATIVE MANAGEMENT
TITLE OF THE PAPER
(SEMESTER SEVENTH/NINETH)
Model Question Paper

Nov., 2022

Time: 3 Hours

Maximum: 75 Marks

SECTION – A
Answer ALL questions

(10 x 1 = 10)

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|----|-----|
| 1. | 6. |
| 2. | 7. |
| 3. | 8. |
| 4. | 9. |
| 5. | 10. |

SECTION – B
Answer ALL questions

(5 x 7 = 35)

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|--------|----|
| 6. a) | OR |
| b) | |
| 7. a) | OR |
| b) | |
| 8. a) | OR |
| b) | |
| 9. a) | OR |
| b) | |
| 10. a) | OR |
| b) | |

SECTION – C
Answer any THREE questions

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

Register Number:

Name of the Candidate:

M. Com.(INTEGRATED) DEGREE EXAMINATION
M.Com. ACCOUNTING INFORMATION SYSTEM /
M.Com INTERNATIONAL BUSINESS, BANKING AND INSURANCE/
M.Com CO-OPERATIVE MANAGEMENT
TITLE OF THE PAPER
(SEMESTER EIGHTH/TENTH)
Model Question Paper

May, 2023

Time: 3 Hours

Maximum: 75 Marks

SECTION – A
Answer ALL questions

(10 x 1 = 10)

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| 1. | 6. |
| 2. | 7. |
| 3. | 8. |
| 4. | 9. |
| 5. | 10. |

SECTION – B
Answer ALL questions

(5 x 7 = 35)

- | | |
|--------|----|
| 6. a) | OR |
| b) | |
| 7. a) | OR |
| b) | |
| 8. a) | OR |
| b) | |
| 9. a) | OR |
| b) | |
| 10. a) | OR |
| b) | |

SECTION – C
Answer any THREE questions

(3 x 10 = 30)

- 11.
- 12.
- 13.
- 14.
- 15.

**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
Religion”

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

Unit II

Stephen Leacock
Bhimrao Ambedkar
Constituent
Assembly”

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

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
INCO 13 ELEMENTS OF ACCOUNTING

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: Introduction and Book keeping (18 hours)

Meaning and Scope of Accounting - Book keeping and Accounting - Accounting concepts and conventions - Capital and Revenue Classification- Rules of Accounting – Journal – Postings – Ledger –Subsidiary Books - Preparation of Trial Balance

Unit II: Final Accounts of Sole Trading Concern (16 hours)

Preparation of Final Accounts of a Sole Trading Concern – Manufacturing Account -Trading Account - profit & loss Account – Balance Sheet- Adjustments.

Unit III: Bank Reconciliation and Rectification of Errors (15 hours)

Reasons for the difference in Cash and Pass Book- Rectification Procedures - Bank Reconciliation Statement – Difference in Trail Balance – Errors - Classification of Errors - Causes of Errors – Location of Errors – Suspense Account -Rectification of Errors

Unit IV: Bills of Exchange and Self balancing Ledger (16 hours)

Bills of Exchange – Trade and Accommodation Bills – Dishonouring Bill - Noting – Renewal of Bill – Accounting Treatment - Account Current – Average Due Date - Self-Balancing and Sectional Balancing System.

Unit V: Depreciation (15 hours)

Concept of Depreciation – Accounting Standard 6 (Revised) - Depreciation Accounting - Provisions and Reserves - Causes of Depreciation, depletion, amortization – Methods of providing Depreciation

Text Books :

- 1.Gupta, R.L. & Radhaswamy, M 2013 Financial Accounting, Sultan Chand & Sons, New Delhi,
- 2.Junesa, C.M., Chawla, R.C., & Seyena, K K,2011 Book keeping and Accountancy, Part I, Kalyani Pub., New Delhi.
- 3.Iyengar S.P. Advanced Accounting, 2013 Sultan Chand & Sons, New Delhi.

Reference Books:

- 1.Shukla M.C., Grewal T.S., GupthaS.C.,2014 Advanced Accounts, S.Chand & Co., New Delhi.
2. Jain S.P. & Narang K.L.2014 Advanced Accountancy, Kalyani Pub., New Delhi.
3. Reddy, T.S & Murthy A,2016 Financial Accounting-Margham Publications,- Chennai.
4. Mukerjee & Haneef,2010 Modern Accounting, Tata McGraw Hill Pub., New Delhi.
5. Sunder Gary T .Horngren Charles Elli off John, 2017 Introduction to Financial Accounting, Pearson Education, New Delhi.

Note: Theory 20% Problem: 80%

SUGGESTED MOOC COURSE:

1. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.

I Semester: Course 4
INCO 14 BUSINESS ORGANISATION

Objective:

To make the students gain expert knowledge of Business Organisation.

(Total lecture hours: 80)

Unit I: Introduction to Business (18 hours)

Human activities – Economic – Non- Economic Activities – Employment – Profession – Industry – Commerce – Hindrances – Classification of Commerce – Activities – Business Characteristics – Objectives – Hall Mark of Successful Business - Evolution of business – Impact of Technology on Business – Business Environment – Social Responsibilities of Business – Recent Trends in Business.

Unit II: Forms, Size and Location of Business Organisation (14 hours)

Forms of Organisation – Bird's Eye View of Sole Trader – Partnership – Joint Stock company – Co-operative Organisation – Public Utilities – Public Enterprises – Features – Locations of Industries – Webers Theory of Location – Factors Influencing Location – Size of Business Units and Scale of Operation- Measurement of Size of Business Unit – Factors influencing the Size of Business Unit – Benefits of Large Scale Operation – Optimum Firm – Equilibrium Firm.

Unit III: Promotion and Development of Small Scale Industries and Multinational Companies (17 hours)

Small Scale Industries – Characteristics – Types of SSIs – Definition – Merits and Drawbacks of SSI – Role of Small Scale Industries in India – Various Government Agencies for Promoting SSI- District Industries Centre (DIC) – Objectives – Functions – Operation of DIC – Industrial Estate – Meaning- Definition – Objectives – Classification – Merits – Industrial Estate in India – Multinational Companies – Features – Organisational Structure of MNC – Advantages and Draw backs.

Unit IV : Business Combinations (15 hours)

Business Combinations – Definition – Causes for Combinations – Types of Combinations – Forms of Combinations Chamber of Commerce – Trade Union – International Labour Organisation – Informal Agreement Federation – Pools – Carter –Consolidation – Holding Company – Advantages of Combination – Draw backs of Combination.

Unit V : Stock Market: (16 hours)

Definition – Benefits of Stock Exchange – Stock Exchange in India – Types of Broker – Listing – Objects – Merits and draw backs – Delisting – Speculation – Significance – Evils – Dematerialization – Rematerialisation – Recent Developments in Stock Market . OTCEI, N&E Stock Holding Corporation of India – National Clearing and Depository System - Security Trading Corporation of India- National Security Depositories Ltd.

Text Books:

- 1.Sundar, K 2016 Business Organisation,Vijay Nicole, Imprints Private Ltd, Chennai,
2. Reddy, P,N., 2015 Principles of Business Organisation and Management S.Chand & Sons New Delhi.
- 3.Sherlekar 2016 Modern Business Organisation and Management, ,Himalaya Publications, Bombay.

Reference Books:

- 1.Bhukla , 2016 Business Organisation, ,S.Chand & Company, New Delhi.

- 2.Thulsian 2016 Business Organisation, , Pearson Publication, New Delhi.
- 3.Khushpat S. Jain, 2016 Business Organisation, Himalaya Publishing House, New Delhi.
4. Balaji C.D. 2015 Business Organisation, Margham Publications, Chennai.
- 5.Gupta. C.B 2017 Business Organisation and Management, Sultan Chand & Sons, New Delhi

SUGGESTED MOOC COURSE:

1. *Understanding Modern Business & Organisation (Future Learn)*, Created by: University of Strathclyde, Delivered by: Future Learn.

I Semester: Course 5
INCO 15 BUSINESS COMMUNICATION

Objective:

To make the students gain expert knowledge in Business Communication.

(Total lecture hours: 80)

Unit I : Introduction to Communication and Business Letters (18 Hours)

Nature and Scope of Business Communication – Characteristics – Importance of Communication – Principles of Communication – Process of Communication – Means of Communication – business Letter – Functions of Business Letter – Characteristics of business Letter – Kinds of Business Letter.

Unit II : Structure of Business Letter : Enquiry and Order Letter (15 Hours)

Structure of Business Letter – General Layout – Types of Layout – Letter of Enquiry – Order – Execution and Cancellation Letters.

Unit III: Letters for Various Occasions (18 Hours)

Complaints and Adjustments Letters – Collection Letters – Stages Involved in Writing Collection Letter – Points to be remembered in writing Collection Letter – Sample letter - Sales Letters – Purpose – Advantages – Circular letter – Characteristics – Types of Circular Letter – Sample Letters – Bank Correspondence – sample Letter - Agency Correspondence

Unit IV: Report Writing (16 Hours)

Introduction – Structure and layout of Report – Front Matter – Main Body – Back Matter – Structure of Report – Organising a Report – Characteristics of Good Report – Classification of Reports

Unit V :Corporate Communication: (13 Hours)

Meetings – Types of Meeting – Drafting Notice for Meeting – Agenda – Ordinary Business Items and Special Business Items – Minutes - Hall mark of Good minutes - Writing - Preparation of Office Order and Office Memorandum – Drafting Office Circular and Office Note.

Text Books:

- 1.Sundar K & A.Kumura Raj,2012 Business Communication, Vijay Nicole, Imprints Private Ltd, Chennai..
- 2.Rajendra Pal, 2015 Essentials of Business communications, Sultan & Chand, New Delhi.
3. Balasubramanian, 2015 Business Communications, Vikas Publications, New Delhi

Reference Books:

1. R.C. Sharma & Krishna Mohan, 2017 Business Correspondence and Report Writing, McGraw – Hill, New Delhi.
2. Gupta C.B. 2017 Business Correspondence & Reporting, Taxman, New Delhi.
3. VainderKumar, Bodh Raj,2014 Business Communication, Kalyani Pulishers, Chennai
- Raghunathan N.S. B. Santhanam, 2009 Business Communications, Margham Publications, Chennai.
4. Kaul 2015, Effective Business Communication, Prentice Hall India (P) Ltd, New Delhi

SUGGESTED MOOC COURSE:

1. *Business Communication (edX)*, Created by: Rochester Institute of Technology, United States, Delivered by: EdX, Taught by: Andrea Hickerson

I Semester: Course 6
INCO 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 and Supply 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. Supply Analysis -Concept and Law of Supply, Factors Affecting Supply.

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 and National income, trade cycles and international trade.

Text Books :

1. Joel Dean 2017, Managerial Economics, Prentice Hall of India Private Ltd., New Delhi
2. Varshney, R.L. and Maheswari, K.L 2012 Managerial Economics, Sultan Chand & Sons Publishers, New Delhi-2
3. Mehta, P.L 2014 Managerial Economics, Analysis, Problems and causes, Sultan Chand & Sons, Educational Publishers- New Delhi-2

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.

SUGGESTED MOOC COURSE:

1. *Introduction to Managerial Economics* (edX), Created by: Indian Institute of Management, Bangalore, Delivered by: EdX, Taught by: Subhashish Gupta.

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
INCO 23 FINANCIAL ACCOUNTING

Objective

To make the students gain an expert knowledge of Financial Accounting
(Total Lecture hours: 80)

Unit I: Accounting of Non-trading Concern

(18 hours)

Receipts and Payments A/C - Income and Expenditure A/c - Distinction between Receipts and Payments a/c and Income and Expenditure a/c - Final accounts of Non-trading concern

Unit II: Single entry system

(20 hours)

Concept- Features of Incomplete Records - Single entry system Vs. Double Entry System - Calculation of Profit by Conversion method and Statement of Affairs Method

Unit III: Consignment and Joint venture

(10 hours)

Consignment accounts - Accounts Sale - Del credere commission - Loss of Goods - Abnormal and Normal Loss - Valuation of Stock - Accounting treatment in the books of Consignor and Consignee - Joint venture - joint venture and partnership - Accounting treatment.

Unit IV: Insurance Claims

(12 hours)

Meaning - Loss by fire - Loss of stock - Average clause - Loss of Profit -Steps in calculation of claim under loss of stock and Loss of profit Policy

Unit V: Royalty

(20 hours)

Royalty Accounts - Minimum Rent - Short workings - Recoupment of short workings- Accounting treatment in the books of landlord and lessee -Accounting treatment

Text Books :

- 1.Gupta R.L. & Radhaswamy. 2012 M Advanced Accounts I, Sultan Chand & Sons, New Delhi.
- 2.Jain SP & Narrang KL 2010 Advanced Accountancy Vol I Kalyani Publishers, Ludhiana.
- 3.Shukla MC, Grewal T.S & Gupta SC Advanced 2014 Accounts Vol I S.Chand & sons, New Delhi.

Reference Books :

- 1.Maheswari SN 2014. Advanced Accounts Sultan Chand & Sons , New Delhi
- 2.Ashok Shegal & Deepal Shegal 2013 Advanced Accounting, Taxmann publishing house, New Delhi.
- 3.Vinayagam & Charumathi B 2014 Final Accounts, Sultan Chand & Sons , New Delhi .
- 4.Reddy, T.S & Murthy A, 2015 Financial Accounting-Margham Publications,- Chennai.
- 5.Sundern Gary L.Horngren Charles T Elli off John, 2017 Introduction to Financial Accounting, Pearson Education, New Delhi.

Note: Theory 20% Problem: 80%

SUGGESTED MOOC COURSE:

1. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan

II Semester: Course 4

INCO 24 OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Objective:

To make the students gain expert knowledge office Management and Secretarial Practice.

(Total lecture hours: 80)

Unit I : Fundamentals of Office Management (18 hours)

Modern Office – Meaning – Functions of Office – Importance – Paperless Office – Indian Scenario – Elements of Office Management – Functions of Office Management – and Office Manager.

Unit II: Space and Environment Management (20 hours)

Location of Office- Office Layout – Open and Private Office – New Trends in Office Layout – Office Lighting – Benefits of Good Lighting – Ventilation – Furniture – Freedom from Noise – Dust – Interior Decoration – Safety from Physical Hazards.

Unit III: Systems and Procedure, Departmentation and Office Equipment (10 hours)

Office System and Procedures – Role of Office Manager in Systems and Procedure – Departmentation of Office – Centralization Versus Decentralization of Office Service – Office Machines – Criteria for Selection – Types of Machines used in Modern Offices.

Unit IV: Forms, Records and Stationery Management: (12 hours)

Office Forms – Designing of Forms – Control – Records – Importance – Filing – Essentials of Filing – Types of Filing - Methods of Filing – Indexing – Office Stationery – Need to Control Stationery – Selection of Suppliers of Stationery – Purchase Procedure – Issue of Stationery – Control Over Stationery Issue.

Unit V: Secretarial Practice: (20 Hours)

Secretarial Practice – Qualification of Secretary – Types of Office Secretaries – Secretarial Services – Clerical Services – Reception Services – Functions of Office Secretary.

Text Books:

- 1.Chopra R.K 2015 Office Organization and Management, Himalaya Publishing Company., Mumbai
- 2..Balachandran, V 2016 Office Management, Vijay Nicole, Imprints Ltd, Chennai.
3. Pillai, . R.S.N 2016 Office Management, S.Chand & Company, New Delhi.

Reference Books :

- 1.N.Kumar & R.Mittal, 2015 Office Organisation and Management, Anmol Publishers, New Delhi.
- 2.Singh Y.P 2015 Office Management and Secretarial Practice, Gyan, Publishing House, New Delhi.
- 3..Narayan, B 2016 Office Management, APH Publishing Co. New Delhi.
- 4..Sukla M.C 2016 Office Organisation and Management, S.Chand & Company, New Delhi
- 5.Srinivasan M.R 2012 Company Law Secretarial Practice, Margham Publications, Chennai

SUGGESTED MOO COURSE

1. *Understanding Modern Business & Organisation (Future Learn)*, Created by: University of Strathclyde, Delivered by: Future Learn.

II Semester: Course 5
INCO 25 MANAGEMENT CONCEPTS

Objective:

To make the students gain expert knowledge of Management Concept.

(Total lecture hours: 80)

Unit I : Introduction

(18 hours)

Introduction – Management and Administration – Management an Art or Science a debate – Management as a Profession – Levels of Management – Managerial Skills – Role of Manager – Functions of Manager – Contribution to Management Thought by F.W. Taylor, Fayol, Douglas Mc.Gregor, and Mary Parker Follet.

Unit II : Planning

(16 hours)

Planning – Significance – Limitations – Classification of plan – Planning Premises- Steps in Planning – Process of Planning – Decision Making – Characteristics – Steps in Decision Making - MBO and MBE - Forecasting - Forecasting Techniques.

Unit III: Organizing

(16 hours)

Organizing – Principles of Organisation – Organisation Structure – Formal and Informal Organisation – Supervision and Span of Control – Departmentation – Problems of Departmentation – Organisation Manual - Organisation Chart – Authority – Responsibilities – Centralization and decentralization of Authority - Delegation of Authority - Problems in delegation.

Unit IV : Directing:

(15 hours)

Meaning – Technique of Direction – Motivation – Theories of Motivation – Maslow's Theory, Herzberg Theory of Motivation, X and Y theories - Morale – Indicators of Morale – Steps to build Morale Leadership – Functions of Leader – Styles of Leadership – Qualities of a Good Leader - Theories of Leadership – Communication – Principles – Flow of Communication – Barriers to Communication – Formal and Informal Communications.

Unit V: Controlling and Co-ordinating:

(16 hours)

Control – Need for control – Types of Control – Steps in Controlling – Control Techniques PERT, CPM, Control Through Audit, Quality Control- Coordination – Importance of co-ordination – Constraints in Coordination – Techniques of Coordination.

Text Books:

- 1.Sundar, .K. 2017 Business Management, Vijay Nicole, Imprints Private Ltd, Chennai.
- 2.Dinkar Pagare, 2016 Business Management , Sultan Chand, New Delhi.
- 3.Sherlekar, 2016 Principles of Business Management, Himalaya Publications, New Delhi.

Reference Books :

- 1.Mitra, J.K. 2015 Principles of Management, Oxford University Press. New Delhi
- 2.Meenakshi Gupta,2016 Principles of Management, PHI, Learning Pvt. Ltd.New Delhi
- 3.Tirupathi P.C. 2016 , Principles of Management, McGraw Hill , New Delhi.
4. Balaji, C.D. 2016 Principles of Management, Margham Publishing House, Chennai.
- 5.Aswathappa Karminder Ahuman 2017 Management Concept and Cases, McGraw Hill Education, New Delhi

SUGGESTED MOOC COURSE:

1. *Critical Perspective on Management*, Created by IE Business School, Delivered by: Coursera, Taught by: Rolf Strom-Olsen.

II Semester: Course 6
INCO 26 BUSINESS LAW

Objective:

To make the students gain expert knowledge in Business Law.

(Total lecture hours: 80)

Unit I: Basics of Contract – 1

(18 hours)

Nature of contract – Indian Contract Act 1872 – Definition of Contract – Essential Elements of Valid Contract – Classification – Offer – Rules as to Offer – Revocation – Acceptance Rules of Acceptance – Communication of Acceptance – Consideration – Rules – Contract without consideration – Capacity to Contract – Free Consent – Undue influence – Misrepresentation – Fraud – Coercion – Mistake.

Unit II : Basics of Contract – 2

(18 hours)

Legality of Objectives – Agreements Opposed to State Policy – Void Agreement – Contingent Contract – Performance of Contract – Discharge of Contract – Breach of Contract - Remedies for Breach.

Unit III: Contract Bailment on Pledge and

(14 hours)

Contract of Indemnity and Guarantee

Bailment – Classification – Rights and Duties of Bailor and Bailee – Finder of lost Goods – Pledge – Rights and Duties of Pawner and Pawnee – Contract of Indemnity – Guarantee – Rights of surety – Discharge of Surety.

Unit IV: Contract of Agency and Contract of Sale of Goods Act

(12 hours)

Contract of Agency – Creation of Agency – Classification of Agent – Rights and Duties of Principal and Agent – Personal Liability of Agent –Termination of Agency – Sale of Goods Act – Transfer of Title – Sale and Agreement to Sell – Expressed and Implied Warranties – Caveat Emptor –Rights of Unpaid Seller – Auction Sale.

Unit V: Contract of Carriage and Insolvency Act

(16 hours)

Carriage of Goods – Classification of Carrying Goods – Rights and Duties of Common Carrier – Laws of Insolvency – Meaning – Acts of Insolvency – Procedure of Adjudication – Distribution of Insolvent's Property.

Text Books:

1. Balachandran V. and S.Thothdri 2015 Business Law , Vijai Nucle Imprints Ltd. Chennai
2. Pillai R.S.N & Bagavathi, 2015 Business Law, S.Chand & Co Pvt. Ltd, New Delhi.
3. Jayashankar 2016 Business Law, Margham Publisher, Chennai.

Reference Books:

- 1.Kapoor N.D. 2016 Elements of Mercantile Law, Sultan & Chand, New Delhi.
- 2.Shriram V. Naik, 2017 Business Law, Pearl Book, New Delhi.
- 3.Garg K.C., V.K.Sareen, 2015 Mukesh Sharma, Kalyani Publisher, Chennai.
- 4.Kuchhal. M.C Vivek Kuchhal 2018 Business Law S.Chand & Co Pvt Ltd,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 Woodcutter”	“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
INCO 33 ELEMENTS OF INSURANCE

Objective:

To make the students gain expert knowledge in Insurance..

(Total lecture hours: 80)

Unit I : Introduction to Insurance

(20 hours)

Insurance - Meaning and Definition - Evolution of Insurance – Importance of Insurance - Contract of Insurance – Fundamental Principles of Insurance – Classification of Insurance –Differences between life insurance and other forms of insurance.

Unit II: Life Insurance

(18 hours)

Life Insurance – Meaning and Definition – Features – Advantages of Life Insurance – Principles of Life Insurance – Procedure of effecting Life Insurance – Types of Life Insurance Policies - Life Policy conditions – Assignment and Nomination – Settlement of Claims.

Unit III : Fire Insurance

(10 hours)

Fire Insurance – Meaning and Definition – Features - Principles of Fire Insurance – Procedure of taking a Fire Insurance Policy – Kinds of Fire insurance Policies – Fire insurance Policy conditions – Settlement of Fire insurance Claims – Re-insurance and Double Insurance.

Unit IV: Marine Insurance

(18 hours)

Marine Insurance - Meaning and Definition – Principles of Marine Insurance – Subject matter of Marine Insurance - Types of Marine insurance Policies – Warranties of Marine Insurance – Marine Losses- Types of Marine Losses - Settlement of Claims in Marine Insurance.

Unit V: Miscellaneous Insurance

(14 hours)

Motor Insurance – Cattle Insurance – Crop Insurance – Engineering – Burglary Insurance – Health Insurance – Recent Developments in the Insurance Industry in India - Insurance Regulatory and Development Authority Act 1999 – Role of Private life and non-life insurance companies in India.

Text books :

- 1.Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand & Company PVT Ltd, Ram Nagar, New Delhi
- 2.Murthy, A. 2017 Principles and Practices of Insurance, Margham Publication, Chennai .
- 3.Gupta, P.K., 2016 Insurance and Risk Management Himalaya Publishing House, Gorgon, Mumbai.

Reference Books:

- 1.Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance Kalyani Pub., Chennai.
- 2.Laxmi Narin 2011 Principles of Insurance, S.Chand & Co New Delhi.
- 3.Julia Holyoake & Welpers Bill William 2013 Insurance, PHI, New Delhi.
- 4.Premavathy 2016 Principles and practice of Insurance, Sri Vishnu Publications, Chennai.
- 5.Murthy K.S.N and Sharma K.V.S 2013 Modern Law of Insurance in India, Lexis Publishers, New Delhi

III Semester: Course 4
INCO 34 PRINCIPLES OF AUDITING

Objective:

To make the students gain expert knowledge in Auditing.

(Total lecture hours: 80)

Unit I : Introduction

(17 hours)

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications of Audit – Techniques of Auditing – Audit Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.

Unit II :Preparation for Audit

(15 hours)

Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.

Unit III: Vouching Verification and Valuation

(18 hours)

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

Unit IV : Laws Relating to Company Auditor:

(14 hours)

Auditors of a Company – Appointment – Removal – Remuneration – Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report.

Unit V: Emerging Areas in Auditor and Government Audit:

(16 hours)

Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit- Computerised Audit – Benefits – Deficiencies – Role of Auditor in Computerised Environment – Audit of Government Accounts – Features of Government Audit – Functions of Comptroller and Audit General of India – Duties of Accountant General – Consolidated Fund of India – Contingency Funds of India.

Text Books:

1. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
2. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.
3. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi.

Reference Books:

- 1.Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
- 2.Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultan Chand & Sons.
- 3.Sundar, K., & Paari, K. 2014. Practical Auditing : Imprint Private Limited.New Delhi
- 4.Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
- 5.Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

III Semester: Course 5
INCO 35 CORPORATE ACCOUNTING

Objective:

To make the students gain expert knowledge in Corporate Accounting.

(Total lecture hours: 80)

Unit I: Issue of Equity Shares (16 hours)

Meaning- Definition- Features - Issue at Par, at Premium and at Discount - Under Subscription, Over Subscription- Calls in Arrears, Calls in Advance- Forfeiture and Re-Issue of Forfeited Shares

Unit II : Issue and Redemption of Preference Shares (15 hours)

Issue of Preference Shares: Kinds of Preference Shares- Advantages And Disadvantages of preference Shares, Provisions Relating to Redemption of Preference Shares, Redemption Out of Revenue, Reserves And Fresh Issue.

Unit III : Issue of and Redemption of Debentures (17 hours)

Issue of Debentures - Kinds of Debentures- Advantages and Disadvantages of Debentures, Underwriting of Shares:, Complete Underwriting, Partial Under Writing and Firm Underwriting - Marked and Unmarked Forms.

Unit IV : Company Final Accounts (18 hours)

Final accounts: Preparation of Final accounts of companies with adjustments (New format) - Computation of Managerial Remuneration- Profits Prior to Incorporation: Apportionment of Expenses-Pre -incorporation, Post incorporation

Unit V : Liquidation of a Company (16 hours)

Liquidation of a Company: Liquidator's Final Statement of Accounts. - Meaning, Amount Realized and Payment of Various Liabilities- Calculation of Liquidator's Remuneration.

Note :Problem 80% and Theory 20%

Text Books :

- 1.Gupta R.L and Radhasamy 2015 Advanced Accounting - Sultan Chand & Sons, New Delhi.
- 2.Ganesan S & S.R. Kalavathi 2016 Corporate Accounting, Thirumalai Publications, Nagercoil.
- 3.Sukla,Grewal M.C 2016 Advanced Accounting, Sultan Chand& Co, New Delhi.

Reference Books:

- 1.Gupta R.L and Radhasamy 2015Advanced Accounting - Sultan Chand & Sons, New Delhi.
- 2.Ganesan S & S.R. Kalavathi 2015 Corporate Accounting, Thirumalai Publications, Nagercoil.
- 3.Sukla,Grewal M.C. 2015Advanced Accounting, Sultan Chand& Co, New Delhi
- 4.Gupta R.L. &Radhaswamy M. ,2016 Corporate Accounts Theory Method Sultan Chand & Co., New Delhi.
- 5.Arulanandam M.A. Dr. K.S. Raman, 2015 Advanced Accountancy, , Himalaya Publications, New Delhi.

III Semester: Course 6
INCO 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.

(Total lecture hours: 80)

Unit I: Introduction to Computers (16 hours)

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: Operating System (15 hours)

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: Introduction to MS (17 hours)

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

Unit IV: Web Pages and Web sites (18 hours)

The Unit Mainly Deals with the Design of Web Pages and Web Sites.

Unit V: Multimedia (16 hours)

Multimedia Concepts, Methodologies and Applications are discussed. The Development of Multimedia Projects is described.

Text Books:

1. Ron Manfield, Osbrone, 2015 Windows 95 for Busy People, McGraw Hill, New Delhi
2. Alexis Leon & Mathews Lcon- 2016 Internet in a nut shell Vikas Publishing House, New Delhi
3. Tay Vaughan 2016 Multimedia Marking it work, Osborne Tata McGraw Hill, 1996.

Reference Books:

1. Krishnan 2015 Computers fundamentals and window with Internet Technology, Scitech Pulications (India) Pvt.,Ltd.,Chennai.
2. Krishnan 2016 Windows and MS-OFFICE 2000 with database Concepts, Scitech Pulications (India) Pvt.,Ltd.,Chennai.
3. RosenBrog – A Guide to Multimedia
4. Ned Snel 2008 The Internet Starter Kit in 24 hours Techmedia,
5. Michael Goodwin 2015 Marking Multimedia Works, Coomdex.

III Semester: Course 7
INCO 37 MODERN BANKING

Objective:

To make the students gain expert knowledge in Banking.

(Total lecture hours: 80)

Unit I : Banking – Theory of Commercial Banking (20 hours)

Banker – Types of Banking –Branch Banking Vs Unit Banking – Types of Bank - Commercial Banking – Universal Banking – Investment Policy of Banks – The Techniques of Credit Creation – Indian Money Market - Constituents – Recent Changes in Money Market .

Central Banking : Functions of Central Bank – Methods of Credit Control – Reserve Bank of India – Functions - Central Banking, functions, Regulations and Supervisory Functions and Development Functions - RBI - Departments of RBI - Credit Control - Quantitative and Qualitative Credit Control - Powers of RBI - To Control and Supervise - Banks in India - State Bank of India – Functions of SBI – Contemporary Services of SBI to agriculture, Banking Industry , NRI, and Export.

Unit II: Structure and Functions of Commercial Bank (18 hours)

Structure of Indian Banking – New Generation Private Sector Banks RRB's – Scheduled Bank – Functions of Commercial Banks – Modern Services of Banker to Depositors and Borrowers and Ancillary and Agency Services- Banking Sector Reforms - Narasimman Committee Recommendations 1 & 2 Prudential Norms- Classification of Assets and Provisioning.

Unit III: Electronic Banks (15 hours)

Technology – Driven Banking Services Impact of Technology on Employees and Customers Services like National Electronic Fund Transfer – Electronic Clearing System – Real Time Gross Settlement Internet Banking – ATM – Debit / Credit Cards – SWIFT, Rbinet- INONET, Fed wire, Bank wire and New business Undertakings- Core Banking solution Smart Card, Electronic Card, Electronic Cheque- Mobile Banking- Cheque Transfer- MICR Clearance.

Unit IV: Financing of Agriculture and Other Priority Sector: (12 hours)

Finance to Agriculture – Direct Finance – Indirect Finance – Crop- loan – Development Loan – Lending Procedure – Guidelines for recovery of Agricultural Loans – Lead Bank system – Service Area Approaches – Kisan Credit Card – Priority Sector – Target – Borrowers under Priority Sector – Government Sponsored Schemes like Swaran Jayanthi Gram, Swarozgar Yojana Swaran Jayanthi Shahri, Rozhar Yojana and Scheme for Liberation and rehabilitation of scavengers.

Unit V: Financing and Micro, Small and Medium Enterprise: (15 hours)

Problems of Financing small industries – MSME Act, 2006 – Role of SIDBI – Role of Commercial Bank – Credit Rating Agency for SMES – Credit Guarantee for Micro and Small Enterprise.

Text Books:

1. Varshney, 2012 Theory of Banking Law and Practice, Sultan Chand, New Delhi.
2. Varshney, 2015 Indian Financial System , Sultan Chand, New Delhi.
3. Sheklar.K.C 2016 Banking Theory and Practice Vikas Publishing House, New Delhi

Reference Books:

- 1.Renu Jatane Mabjabeen & Mabjabeen, Barodawala, 2016 Indian Banking System, Vrindu Publications, Pvt. Ltd. New Delhi

2. Namahoof.K.S & Laohavichient,2016 Modern Banking Applied Theory and Practice, Auris Reference., New Delhi
- 3.James William Gilbert, 2015 Principles and Practice of Banking, Gale Making of Modern Books, New Delhi
- 4.R.Parameswaran, 2016 Indian Banking, S.Chand, New Delhi..
- 5.D.Muralieedhran, 2016 Modern Banking Theory & Practice, Prentice Hall, India, Learning Pvt, Ltd., New Delhi.

SUGGESTED MOOC COURSE:

1. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

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 Shanthy. SP.
English Through Literature: Short Story

IV Semester: Course 3
INCO 43 FINANCIAL MARKET SERVICES

Objective

This paper enables the students to gain knowledge in the avenues of financial services like capital market, insurance, banking and other related service sectors.

(Total lecture hours: 80)

Unit I :Introduction to Financial Services (16 hours)

Financial services – Meaning – Classification – Financial products and services – Challenges facing the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

Unit II : Financial Market, Hire Purchase and Installment (18 hours)

Money Market – Capital Market-RBI – SEBI

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase Vs Installment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease Vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

Unit III : Mutual funds (14 hours)

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – Asset Management Companies.

Unit IV :Venture Capital (17 hours)

Venture Capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry

Unit V : Factoring (15 hours)

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfeiting – Meaning – Forfeiting vs Export factoring – Problems of Forfeiting/ factoring.

Text Books :

1. Gordon E.and K.Natarajan 2017 Financial markets & Services, Himalaya Publishing house, New Delhi
2. Dharmaraj E 2016 Financial Services S.Chand & Co., New Delhi
3. Gurusamy S 2017 Financial Services Vijay Nicole Imprints (P) Ltd, Chennai

Reference Books:

1. Vinod Kothari 2016 Lease Financing and Hire Purchase Wadhaw and Co., Nagpur.
2. Santhanam B Financial Services, 2017 , Margham Publications, Chennai
3. Khan M.Y 2016 Financial Services, S.Chand & Sons , New Delhi
4. Peter Rose, Sylvia Hudgins, 2017 Bank Management and Financial Services, McGraw Hill Education, New Delhi
5. Evelyn Ehrlich, Duke Fanelli 2012 The Financial Service Marketing, Bloomberg Press

SUGGESTED MOOC COURSE:

1. *Financial Markets*, Created by: Yale University, Taught by: Robert Shiller.

IV Semester: Course 4
INCO 44 MARKETING

Objective:

To make the students gain expert knowledge in Marketing.

(Total lecture hours: 80)

Unit I : Introduction to Marketing

(16 hours)

Market – Marketing – Importance of Marketing – Objectives of Marketing - Functions of Marketing - Selling Vs Marketing - Approaches to Marketing — Marketing Mix- Role of Marketing In Economic Development of Country

Unit II : Marketing Environment, Segmentation

(15 hours)

Marketing Environment and Segmentation – Marketing Environment – Macro and Micro Environment – Segmentation – Need and Importance of Segmentation– Bases of Segmentation -Factors influencing Segmentation – Benefits

Unit III : Product

(18 hours)

Product – Features – Classification of Products – Product Line – Product Planning – Product Diversification – Product Differentiation – New Product Development – Product Life Cycle – Demand Forecasting Techniques – Branding and its types - Functions – Packaging – Trends in packaging.

Unit IV: Pricing and Channel of Distribution:

(14 hours)

Pricing- Objectives of Pricing – Factors Influencing Pricing – Methods of Price Fixation – Pricing Policies – New Product Pricing - Process of Price Determination – Physical Distribution – Choice of Channel of Distribution – Channels of Distribution – Functions of intermediaries.

Unit V: Consumer Behaviour and Sales Promotion

(17 hours)

Consumer Behaviour – significance – Buyer Behaviour – Determinants of Buyer Behaviour – Industrial Buyer Behaviour – Sales Promotion – Components of Promotion Mix – Factors Influencing Promotion Mix – Sales Promotion Techniques – Benefits of Sales Promotion.

Text books:

- 1.Sundar K 2017 , Essentials of Marketing , Vijay Nicole Imprints Private Ltd, Chennai
2. Pillai R.S.N and Bagavathi, 2017 Modern Marketing, S.Chand and Company ,New Delhi.
3. Jayashankar, 2017 Principles of Marketing, Margham Publications, Chennai

Reference Books:

- 1.Kotler, P., & Armstrong. 2016. Principles of Marketing .: Persons Education. New York
- 2.Kotler, P., Lane, K., & Keller. 2017. Marketing Management,Pearson Publications. New York
- 3.Sherlekar. 2010 Marketing Management,: Himalaya Publication House. Mumbai
- 4.Dodson, I. 2016 The Art of Digital Marketing: Wiley Publications. New York
- 5.Kadavekar, S. 2017. Marketing and Salesmanship, Dimond Publication. Pune:

IV Semester: Course 5
INCO 45 ENTREPRENEURIAL DEVELOPMENT

Objective:

To make the students gain expert knowledge of Entrepreneurial Development.

(Total lecture hours: 80)

Unit I: Introduction to Entrepreneurship: (17 hours)

Entrepreneur – Definition – Characteristics – Types – functions -
Entrepreneurship – Role of environment in entrepreneurship - Theories of
entrepreneurship – Role of Entrepreneur in economic development – Social
Responsibility.

Unit II: Training and Development: (18 hours)

Entrepreneurial Behaviour – Motivation – Motivational Drivers – Internal and
External - Need for Training- Phases of EDP Training - Evaluation of EDP –
Institutions involved in Entrepreneurial Development Programmes – DIC - EDII .

Unit III Feasibility Study

Business Idea Generation – Sources of Business Ideas – Project Identification
and formulation - feasibility analysis – Project Evaluation – Project Report.

Unit III: Support for Entrepreneur: (13 hours)

Promotion of a Venture – Legal requirements for establishing units – Raising
funds – Venture capital sources – Documents required – Institutional support by
government for funding MSME – Commercial banks.

Unit IV: Incentives and Subsidies: (18 hours)

Need for incentives and subsidies – Subsidised services – subsidy for market
– Transport subsidy – Seed capital assistance – Taxation benefits – Special subsidies
for exports - Role of export promotion and import substitution.

Unit V: Recent Development in Entrepreneurship (14 hours)

Development of women entrepreneurs – Rural Entrepreneurship - Social
Entrepreneur – Self Help group - Need for inclusion of self help groups in
entrepreneurship - Franchising – Types – Net working – Places for Networking –
Stages of Net working .

Text Books:

1. Khanka.S, 2007 Entrepreneurial Development, S.Chand & Co, New Delhi.
2. Jashree Suresh, 2016 Entrepreneurial Development, Margham Publications, Chennai
3. RajShankar, 2012 Entrepreneurial Development, Vijay Nicole, Imprints Ltd, Chennai.

Reference Books:

- 1.Desai, V. 2012. The Dynamics of Entrepreneurial Development and Management
Himalaya Publications Ltd. Mumbai
3. Scharantimath, P. M. 2007 Entrepreneurial Development, Pearson Education.
New Delhi
4. Gupta S.L & Arun Mittal, 2011 Entrepreneurial Development, International Pvt Book House Ltd,
Chennai
- 5.Vasant. Umila Rai, 2010 Entrepreneurial Development, Himalaya Publishing House New Delhi

SUGGESTED MOOCCOURSE:

1. *Entrepreneurship I: Principles and Concepts*, Created by University of Illinois, Delivered by
Coursera, Taught by: Patrick James Murphy.
2. *Essentials of Entrepreneurship: Thinking & Action*, Created by: California, Irvine, Delivered
by: Coursera, Taught by: David Standen.

IV Semester: Course 6
INCO 46 INTERNATIONAL BUSINESS

Objective:

The objective of the course is to familiarise the students with the concepts, - importance and dynamics of international business and India's involvement with global business

(Total lecture hours: 80)

Unit I :Introduction to International Business (18 hours)

Introduction - Significance; Nature and Recent Trends; Features of International Business -International Business vs. Domestic business; Complexities of International Business; Modes of Entry into International Business.

Unit II : International Business Environment (14 hours)

National and Foreign Environments and Their Components - Economic, Cultural and Political-Legal Environments-International Legal Environment; Emerging Markets & Strategic Implications; Technological and Demographic Environment

Unit III : International Business Operations (18 hours)

Theories of International Trade– An Overview (Classical Theories, Product Life Cycle Theory, Theory of National Competitive Advantage); Commercial Policy Instruments - Tariff and Non- Tariff Measures – Difference in Impact on Trade, Types of Tariff And Non-Tariff Barriers (Subsidy, Quota and Embargo In Detail) ; Balance of Payment Account and Its Components.

International Organizations and Arrangements: WTO – Its Objectives, Principles, Organizational Structure and Functioning; An Overview of Other Organizations – UNCTAD,; Commodity and Other Trading Agreements (OPEC).

Unit IV: India in the Global Setting (17 hours)

Foreign Trade in India; Composition of Trade; Government Export Oriented Units (EOUS), ; Measures for Promoting Foreign Investments into and From India; Indian Joint Ventures and Acquisitions Abroad. Its Potentials For India; Role of IT in International Business; International Business and Ecological Considerations.

Unit V: Financing of Foreign Trade and Payment Terms (13 hours)

Sources of Trade Finance (Banks, Factoring, Forfeiting, Banker's Acceptance And Corporate Guarantee) and Forms Of Payment (Cash in Advance, Letter of Credit, Documentary Collection, Open Account)

Introduction to International Monetary System & Foreign Exchange Market; Business Implications of Exchange Rate Movement; Foreign Exchange Management Act (FEMA); Internationalization of Stock Market.

Text Books:

1. Francis Cherunilam 2011 International Business: Text and Cases by, Prentice Hall of India Private Limited, New Delhi
2. Aswathappa K, 2015 International Business Tata McGraw Hill Publishing Company Limited. New Delhi
3. Ball 2015 International Business Tata McGraw Hill Publishing Company Limited. New Delhi

Reference Books:

1. Charles W. L. Hill 2015 International Business by, Publisher: McGraw Hill/ Irwin Publication, New Delhi
2. Shajahan, 2016 .International Business by Publisher: Macmillan India, New Delhi
3. Jain R.K 2016 Foreign Trade Policy and Handbook of Procedures

4. Joshi Rakesh Mohan 2016 International Business, Oxford University Press, New Delhi
5. Paul Justin 2017 International Business, Publisher: Prentice Hall of India, New Delhi

SUGGESTED MOOC COURSE:

1. *International Business I* (Coursera), Created by: University of New Mexico, Delivered by: Coursera, Taught by: Doug E Thomas.

IV Semester: Course 7
INCO 47 STATISTICAL METHODS

Objectives

To make the students gain fundamentals of Business Statistics

(Total lecture hours 80)

Unit I: Definition Scope and Limitations (14 hours)

Definition of Statistics -Its scope- uses and limitations - Descriptive Statistics and inferential statistics - Data Collection-Importance of data collection – Methods of data collection -Primary and Secondary Data - Classification and Tabulation-Diagrammatic and graphical presentation- types of diagrams and graphs.

Unit II: Analysis of Univariate Data (18 hours)

Construction of frequency distribution - Measures of Central Tendency (Averages) –Arithmetic Mean, Median, Mode and G.M. – Dispersion - Range – Quartile deviation-Mean deviation, Standard deviation and Coefficient of variation – Skewness - Karl Pearson's and Bowley's Co-efficient of skewness – Moments-and Kurtosis.

Unit III: Analysis of Bivariate Data (16 hours)

Correlation–arithmetic mean and assumed mean-Karl Pearson's Coefficient correlation- Spearman's Rank correlation - concurrent deviation and Linear Regression analysis.

Unit IV: Index numbers (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 -Problems in Constructing Index Numbers and Family Budget and Consumer Price- Index Number.

Unit V: Analysis of Time Series (16 hours)

Time series analysis –components of time series-different methods- trend-simple average method-semi average, Moving average and least square methods –seasonal indices by average method.

Text Books:

- 1) Ya-Lun-Chou 2016 Statistical Analysis with Business and Economic Applications Holt Richard & Winster, New York
- 2) Lewin and Rubin, 2016 Statistics for Management, Prentice Hall, New Delhi
- 3) Hoel & Jessen, 2016 Basic Statistics for Business and Economics John Willy and Sons, New York

Reference Books:

- 1) Hooda R.P. 2016 Statistics for Business Economics, McMillan, New Delhi
- 2) Lewin and Rubin 2016 Statistics for Management, Prentice Hall, New Delhi
- 3) Gupta S.C., Kappor V.K. 2016 Fundamentals of Applied Statistics, Sultan Chand & Sons, New Delhi
- 4) Gupta S.P. Statistical Methods, 2016 Sultan Chand and Sons, New Delhi.
- 5) Pillai, R.S.N, and Bagavathi, V, 2016 Statistics, S. Chand & Company Ltd. Ram Nagar, New Delhi

Note: Theory 20% Problem: 80%

SUGGESTED MOOCCOURSE:

1. Swayam Course Material: *Statistics for Business – I*, Created by Shankar Venkatagiri, IIM Bangalore.

V Semester: Course 1
INCO 51 RETAIL MANAGEMENT

Objective:

To make the students gain expert knowledge of Retail Management.

(Total lecture hours: 80)

Unit I : Distribution

(17 hours)

Distribution – Selection of Channel of Distribution – The Role of Sales Executives in Identification of Channel Members - Wholesalers and retailers – their function and importance - Different between Agent and Merchant Intermediary – Transport – its role and importance in distribution network.

Unit II : Warehousing

(13 hours)

Warehousing – Public and Private – Location and Choice of Warehouse - Ware housing decisions – management of physical distribution.

Unit III : Retail Marketing:

(18 hours)

Retail – meaning – objectives – service retailer Vs. goods – based business – Basic Principles of Retailing – Life Style marketing – Impact of the Legal Environment on Retailing – Retailer design – Organized and unorganized formats – Types organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats.

Unit IV: Retailing Environment

(18 hours)

Retailing environment – Factors influencing modern retailing – Retailing concepts and Policies – Procedures of retail management – Customer services in retail environment – Problems – Formulation of service policies – Customer information – Complaints and adjustments – Credit services.

Unit V : Retail Shop Management

(14 hours)

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends

Text Books:

- 1.Natarajanan L 2016 Retail Marketing, Margham Publications, Chennai
- 2.Balaji C 2016 Retail Management, Oxford University Press, New Delhi
- 3.U.C.Mathur 2013 Retail Management Text and Cases. IK International Publishing Houses (P) Ltd, New Delhi

Reference Books:

- 1.Gibson 2017 Retail Management,Pearson Publication, New Delhi
- 2.Bernan.B, Evens and Shrivastava, 2017 Retail Management – A Strategic Approach, Pearsons Publications, New Delhi
- 3.Sudarshan 2017 Sessaanna and Raga Prasad Mcgraw-Hill Education, New Delhi
- 4.Nayak J.K and Prakash C.Dash 2016 Retail Management, Cegage India Private Ltd,New Delhi
- 5.Herbert S.Collins 2017 Retail Store Management., Forgotten Books, New Delhi

V Semester: Course 2
INCO 52 COST ACCOUNTING

Objective

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

(Total lecture hours 80)

Unit I: Introduction to Cost Accounting (15 Hours)

Cost Accounting – Meaning – Objectives – advantages – disadvantages – difference between cost and financial accounts -Installation – Principles – Cost elements – Cost Sheet- Tenders and Quotations.

Unit II: Material (15 Hours)

Material Controls – Purchase and Issues – Registers – Bin card – Stores Ledger – ABC analysis – VED analysis – Material Turn over EOQ.

Unit III: Labour (13 Hours)

Labour cost – Computation and Control – Labour Turnover – causes – Idle and over time – Taylor’s differential piece rate – Wages system and Incentive Scheme.

Unit IV: Overheads (15 Hours)

Overheads – Methods – Allocation and apportionment – Repeated -Trial and errors methods - Simultaneous equation methods and Machine Hour Rate.

Unit V: Costing Methods (22 Hours)

Job Costing – Batch Costing – Contract Costing – Operating Cost. (Transport Costing) and Reconciliation statement (Simple methods).

Text Books

- 1.Iyengar S.P.2016 Cost Accounting Principles and Practice, Sulthan Chand & Sons, New Delhi.
- 2.Jain S.P. & Narrang KL 2017 Cost Accounting Kalyani Publishers, Ludhiana .
- 3.Pillai RSN & Bagavathi V.2016 Cost Accounts S.Chand & Co New Delhi.

Reference Books

- 1.Maheshwari,S.N, 2009 Cost and management Accounts Sultan Chand, New Delhi.
- 2.Ravi M.Kishore 2009 Cost Accounting Taxmann Publication, New Delhi.
- 3.Khanna , Ahuja Arora & Pandy 2009 Practical Costing S.Chand & Sons New Delhi
- 4.Reddy, T.S & Murthy A, 2016 Cost Accounting-Margham Publications,Chennai.
- 5.Palaniyappan N Hariharan 2012 Cost Accounting Theory & Practice., IK International Publishing House (P) Ltd,Chennai

Note: Theory 20% Problem: 80%

V Semester: Course 3
INCO 53 CO-OPERATIVE MOVEMENT IN INDIA

Objective: (Total lecture hours: 80)

To make the students gain expert Knowledge in Co-operation.

Unit I : Introduction to Co-operation (18 hours)

Meaning – Concepts – Definitions – Need and Importance – Advantages – Disadvantages – Special Features.

Unit II :Cooperative Movement (14 hours)

Meaning and Concept – Origination and Growth of Cooperative Movement in India – Significance of Cooperative movement – Development of Cooperatives in the pre and post Independence periods.

Unit III :Origination Co-operative Principles (17 hours)

Cooperative Principles – Origination – Rockdale Principles – Reformulation principles by ICA – Various Stages – Significance of 1995 Principles.

Unit IV : Various Types of Co-operatives (15 hours)

Agricultural based Co-operatives – Non Agricultural based Cooperatives – Objectives Functions – Importance.

Unit V: Role of Co-operatives in the Society (16 hours)

Member Participation - Need and Importance – Significance – Financial and Non Financial Assistance to General Public at Various Level.

Text Books :

- 1.Krishnaswami O.R and Kulandaisamy V 2000 Co-operation: Concept and Theory, Arudra Academy, Coimbatore.
- 2.Bedi R.D 2000 Theory, History and Practice of Co-operation .Konark publications, Agra.
- 3.Mathur B.S 2002 Co-operation in India, Sahitya Bhavan Publications, Agra.

Reference Books :

- 1.Hajela T.N 2016 Co-operation-Principles, Problems and Practice, Ane Books Pvt. Ltd, New Delhi.
2. Ravichandran K and Nakkiran S 2009 Co-operation: Theory and Practice, Abijit Publication, New Delhi.
- 3.Patnaik, Umesh, Roy&Ananta K 2002 Co-operation and Co-operative Management, Kalyani Publishers, Ludhiana.
- 4.Tripathy 2000 Co-operative for Rural Development, Tamil Nadu Book House, Chennai.
- 5.Sharada V 2000 The Theory of Co-operation, Himalaya Pub, Mumbai

V Semester: Course 4
INCO 54 COMPANY LAW ADMINISTRATION

Objective:

The objective of the course is to impart basic knowledge of the salient provisions of the Companies Act 2013.

(Total lecture hours: 80)

Unit 1: I Introduction to Company Law (18 Hours)

Company-Definition, Meaning and Nature- Characteristics of a company; Company Vis-à-vis other Forms of Business-.Types of Companies-Public Company-Private Company-One man Company-Small Company and Dormant Company; Association not for profit; illegal association –G-government Company-Guarantee Company –concept of Corporate Personality, Lifting of Corporate Veil.

Unit II: Formation of Companies (20 Hours)

Promotion – Meaning – Promoters – their functions – Duties of Promoters – pre-incorporation contract; on-line filing of documents -on-line registration of a company. Incorporation – Meaning – certification of Incorporation – Memorandum of Association Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Meaning – Forms – Contents – Alteration of Article – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus – Definitions – shelf Herring and red herring prospectus -Contents – Deemed Prospectus – Misstatement in prospectus – Book building

Unit III: Management (15 Hours)

Classification of Directors, Women Directors, Independent Director, Small shareholder's Director; Director Identity Number (DIN);– Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director's remuneration Powers of Directors – Duties of Directors – Liabilities of Directors

Unit IV: Kinds of Company Meetings (15 Hours)

Types of Meeting - Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General Meeting - Meeting Through Video Conferencing. Relating to the meetings – Notices - Agenda – Chairman's speech – Voting- postal ballot- e-voting - Quorum- Minutes- Proxy-Resolutions—Special—Ordinary—By circulation - e-resolution.

Unit V: Winding Up (12 Hours)

Winding up – Meaning, Modes of Winding up –Voluntary Winding up- Winding Up by National Company Law Tribunal- Winding Up by Liquidators- Summary Procedure for Liquidation – Powers of Central Government relating to Winding up. Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistleblowing: Concept and Mechanism

Test Books:

- 1.Avtar Singh. 2016 Company Law. Eastern Book Co. (EBC),New Delhi
- 2.Kapoor, G., & Sanjay Dhamija. 2017 Taxmann's Company Law and Practice ,New Delhi
- 3.Kapoor, N. 2015 Elements of Company Law.Sultan Chand & Sons. New Delhi

Reference Books:

- 1.Sheth, T. 2017 Company Law, Taxmann's.New Delhi
- 2.Singh, R. 2015. Company Law Made Easy : Lexis Nexis. New Delhi
- 3.Zad.N.S. 2018 Company Law Taxmann's. New Delhi:
- 4.Kiran Nerkar, Sarita Karangutkar, & Malhar Kolhatkar. 2015 Company Law and Secretarial Practice ,Sai Jyoti Publication. Nagpur
- 5.Myneni.S.R. 2017. Company Law Asia Law House. Hyderabad:

V Semester: Course 5
INCO 55 BUSINESS ETHICS AND VALUES

Objectives

To enable students to understand the concepts, need and importance of Business Ethics & Values.

(Total lecture hours: 80)

Unit I : Introduction to Business Ethics, Role & Importance, Leadership (18 Hours)

Introduction – Role and importance of Business Ethics and Values in Business
– Definition of Business Ethics - Impact on Business Policy and Business strategy –
Leadership – Role of CEO - Impact on the Business culture.

Unit II : Types of Ethical Issues (20 Hours)

Types of Ethical Issues - Bribes - Coercion - Deception - Theft - Unfair
Discrimination

Unit III : Internal Ethics, Discipline & Whistle Blowing (15 Hours)

Internal Ethics - Hiring - Employees - Promotions -Discipline -Wages - Job
Description -Exploitation of employees – Whistle blowing

Unit IV : External, Advertising, Environmental Ethics (15 Hours)

External Ethics – Ethics of Competition and Fair Price – Advertising – Social
Effects – Environment Protection - Natural - Physical -Society - Relationship of
values and Ethics - Indian Ethos - Impact on the performance.

Unit V : Social Audit & Responsibility & Indian Ethos (12 Hours)

Social Responsibilities of Business towards Shareholders, Employees,
Customers, Dealers, Vendors, Government – Social Audit

Text Books:

1. Sundar K 2016 Business Ethics & Values, Vijay Nicole Imprints (P) Ltd, Chennai
2. Memoria & Menoria , 2016 Business Policy
3. Bodi R and Bodi N V , 2016 Business Ethics

Reference Books:

1. David J. Fritzsche , 2016 Business Ethics: A Global & Management Perspective ,
Tata McGraw-Hill, New Delhi
2. Ramaswamy Namakumari 2016 Strategic Planning - Corporate Strategy , Laxmi
Publications Pvt. Ltd, Chennai
3. Velasquez 2016 Business Ethics , Prentice - Hall of India, New Delhi
4. Peter Madsen & Jay M. Shafritz , 2016 Essential of Business Ethics McGraw Hill,
New Delhi
5. Ken Smith and Phil Johnson , 2016 Business Ethics and Business Behavior
6. Pratley 2016 Essence of Business Ethics, Prentice - Hall of India New Delhi.

V Semester: Course 6
INCO 56 TAXATION IN INDIA

Objective

To make the students gain knowledge of Direct and Indirect Taxation.

(Total Lecture Hours : 80)

Unit I :Taxation an Introduction

(15 Hours)

Taxation Structure in India – Direct and Indirect Taxes- Advantages and Disadvantages-Income tax-Central Excise-Customs- Goods and Services Tax.

Unit II :Income Tax Act 1961

(17 hours)

Income tax- basic concepts -Assessment year-Previous year- Assessee – Heads of Income-Salaries-Income from House property- Set off losses – Capital Gains-Income from other sources

Unit III : Central Excise Act 1944

(17 hours)

Central Excise – Introduction-Excise Registration and Procedure - Exemptions-Assessment-Classification-Valuation- Manner of payment of duty- Invoice System-Transshipment-CENVAT credit- Records and Returns-Export without payment of duty

Unit IV: Customs Act 1962

(17 hours)

Overview of Customs Function-Procedure for clearance of import and export goods-Classification of goods-Restrictions and prohibitions – Customs refunds- Import of samples-Export Promotion Schemes- Export Oriented units

Unit V : Goods and Services Act 2017

(14 hours)

GST Taxation System-Intra State CGST(Central)SGST (State)-Interstate-IGST(Central)-GST Structure-GST New Registration Process-Benefits-Compulsory Registration-Valuation-Payment of Tax – Features of GST payment process-E-Ledger E-FPB-Return forms

Text Books:

- 1.Balachandran V ., 2017 Indirect Taxes, Sultan Chand & Sons, New Delhi
- 2.M.I.Mahajan 2016 Export Import Procedure, Snow white Publication, New Delhi
- 3.Dinkar Pagare, 2017 Law & Practice of Income Tax, Sultan Chand & Sons, New Delhi

Reference Books:

- 1.Prasad & Bhagavathi 2017 Income Tax Law and Practice Sultan Chand & Sons, New Delhi
- 2.Vinod K.Singhania D.2017 Taxmann’s Direct Taxes & Practice, Taxmann Publications, New Delhi
3. Central Excise Manual 2005 and Customs Manual 2015
4. Satrangi G.Goods & Services Tax Precept and Practice 2017 Centax Publicatiuon,New Delhi
- 5.Gaur V.P & Narrang D.B 2017 Income Tax Law & Practice, Kalyani Publishers, New Delhi

SUGGESTED MOOC COURSE:

1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.

VI Semester: Course 1
INCO 61 BANKING LAW AND PRACTICE

Objective:

To make the students gain expert knowledge in Banking Law and Practice.

(Total lecture hours: 80)

Unit I: Banking Legislations an Introduction (17 hours)

Banking Legislation – Provisions of Banking Regulations – Definition of Banker – Relationship Between Banker and Customer – General Relationship Between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clayton's Rule – Pass Book – Legal Implications of Entries in Pass Book.

Unit II: Types of Bank Accounts (18 hours)

Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities - KYC Norms – Fixed Deposit Receipts – Non Residence Deposit Account – Currency (Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account.

Bank Customer: Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.

Unit III : Negotiable Instrument: (14 hours)

Definition – Essential Features – Types – Comparison Between Cheque, Bills and Pro Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Account – Reasons for Dishonour a Cheque.

Unit IV : Paying and Collecting Banker (14 hours)

Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations - Closing of an Account – Collecting Bank – Statutory Protection to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.

Unit V : Loans and Advances: (17 hours)

Principles of good Lending – Forms of Unsecured Advances and Secured Advances – Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge - Non Performing Assets - Causes - Remedial Measures - Management of NPA - Debt Recovery Tribunal.

Text Book:

1. Gurusamy. S 2014 Banking Law And Practice, Vijay Nicole, Imprints Private Ltd, Chennai.
2. Maheshwari S.N.2015 Banking Law And Practice, Kalyani Publication, New Delhi.
3. Varshney, P.N, 2015 Banking Law and Practice, Sultan and Chand, .New Delhi.

Reference Books :

1. Mishra, Sukhvinder, 2016 Banking Law and Practice, S.Chand & /Co. New Delhi.
2. Kandasamy K.P. 2010 Banking Theory Law and Practice, S.Chand & Co. New Delhi.
3. Santhanam B. 2012 Banking Theory Law and Practice, Margham Publishing House, Chennai.
4. Gomez .C. 2009 Banking and Finance: Theory Law and Practice, PHI, Learning Pvt. Ltd, New Delhi
5. Santhanam R2016 Banking Law and Practice, Margham Publications, Chennai.

VI Semester: Course 2
INCO 62 ADVERTISEMENT AND SALESMANSHIP AND SALES FORCE
MANAGEMENT

Objective:

To make the students gain expert knowledge in Advertising and Salesmanship.

(Total lecture hours: 80)

Unit I : Advertisement Campaign – Advertisement Agency (16 hours)

Advertisement – Meaning - Definition – Functions of Advertising – Types of Advertisement – Benefits of Advertisement –Objectives of Advertising – Advertising Campaign – Steps in Advertising Campaign – Advertising Agency – Reasons for Advertising Agency – Functions of Advertising Agency.

Unit II : Advertisement Copy and Media (18 hours)

Advertisement Copy – Definition – Elements of Advertisement Copy – Steps in Copy writing - Advertisement Copy Classification – Choice of Advertising – Media – Indoor Advertisement – Outdoor Advertising – Direct Advertising – Form of Direct Advertising – Methods.

Unit III : Advertisement Budget and Advertising Effectiveness of Measurement (15 hours)

Advertisement Budget - Methods for Determining Budget – Measurement of Advertisement Effectiveness - Whether Advertisement is Waste or Not - Debate.

Unit IV: Personal Selling and Salesmanship (17 hours)

Personal Selling and Salesmanship – Meaning – Definition – Methods of Personal Selling – Steps in Selling Process -Qualities of Salesman – Types of Salesman – Duties and Responsibility of Salesman – Uses of Personal Selling.

Unit V : Sales Force Management: (14 hours)

Methods of Recruitment of Salesman – Types of Training of Sales force – Methods of Remunerating Sales Force – Supervision and Control of Sales Force Through Quota, Records, Reports, Territories – Evaluation of Sales Force.

Text Books :

1. Ramasamy, 2016 Marketing Salesmanship and Advertising, Prakashan, Mysore.
2. Sinha, J.C, R. 2016 Principles of Marketing and Salesmanship, S.Chand and Co. New Delhi.
- 3.Sundar K 2017 Marketing, Vijay Nicole, Imprints Private Ltd, Chennai.

Reference Books :

1. Kadavekar, S. 2017. Marketing and Salesmanship Dimond Publication. Pune:
2. Kapoor, N. 2017. Personal Seeling & Salesmanship, Pinnacle Learning. New Delhi
3. Saravanavelue, P., & Sumathi, S. 2012. Advertising and Salesmanship. Margham Publications. Chennai:
- 4.Sherlekar, S.A 2016 Marketing and Salesmanship, , Himalaya Publications, New Delhi.
- 5.Kotler.P & Armstrong 2016 Principles of Marketing, Pearson Education, New Delhi

VI Semester: Course 3
INCO 63 MANAGEMENT ACCOUNTING

Objective:

To make the students gain knowledge in Management Accounting.

(Total lecture hours: 80)

Unit I : Introduction to Management Accounting (16 hours)

Management accounting: meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting.

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

Financial Statements -meaning, limitations of financial statements, objectives and methods of financial statements analysis, ratio analysis, classification of ratios - profitability ratios, turnover ratios and financial ratios, advantages of ratio analysis, limitations of accounting ratios.

Unit III : Funds Flow and Cash Flow Statements (18 hours)

Fund flow statement, cash flow statement (As per Indian accounting standard)

Unit IV: Marginal Costing (15 hours)

Marginal costing: marginal and different costing as a tool for decision making -make or buy, change of product mix.

Unit V : Budgetary Control (14 hours)

Budgetary control: meaning of budget and budgetary control: objectives, merits and limitations, types of budget: cash budget and flexible budget.

Text Books :

- 1.Jain, S.P and Narang, K.L, 2016 Cost Accounting principles and practice, Sultan Chand & Sons, New Delhi.
- 2.Reddy, T.S and Hariprasad Reddy, 2016 V, Management Accounting, Margham, Chennai.
- 3.Pillai RSN & Bagavathi V, 2009 Cost and Management Accounts, S.Chand & Co New Delhi

Reference Books :

- 1.Maheshwari,S. N, 2016 Cost and Management Accounts Sultan Chand, New Delhi.
- 2.Reddy, T.S and Hariprasad Reddy, 2016 V, Cost and Management Accounting, Margham Chennai .
- 3.Manmohan Goyal, 2016 Management Accounts Sultan Chand, New Delhi.
- 4.Sekar and Rajagopalan 2012 Management Accounting Oxford University Oress, New Delhi
- 5.Arora 2015 Management Accounting S.Chand & Co, New Delhi

Note: Theory 20% Problem: 80%

SUGGESTED MOOC COURSE:

1. *Accounting for Decision Making (Coursera)*, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

VI Semester: Course 4
INCO 64 INVESTMENT MANAGEMENT

(Total lecture hours: 80)

Objective :

To make Students gain expert knowledge of Investment Management.

Unit I : Nature and Scope of Investment Management (15hours)

Nature and Scope of Investment Management – Types of Investment – Features of Investment Programme – Factors Favourable for Investment – The Investment Process – Speculation – Gambling.

Unit II : Investment Decision (18 hours)

Investment Decision – Guidelines for Base Level Investments and Fixed Income Investments – Guidelines for Equity investments – Guidelines for Equity Investments – Guidelines for Aggressive Equity investors – Guidelines for Conservative Equity Investors.

Unit III : Security Analysis (16 hours)

Approaches to Security Analysis –Fundamental Analysis – Technical Analysis – Random Walk Theory.

Unit IV: Risk Return Analysis: (14 hours)

Return – Meaning – Types - Risk – Meaning - Nature and Classification – Measurement of Risk and Return Relationship.

Unit V: Valuation of Security: (18 hours)

Valuation of Equity Shares and Fixed Income Securities.

Text Books:

1. Avadhani V.A. 2016 Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.
2. Prasanna Chandra, 2016 Investment Analysis and Portfolio Management, Tata McGraw Hill Education (P) Lts, New Delhi.
3. Preethi Singh,2016 Investment Management, Security Analysis and Portfolio Management, Himalya Publishing House, Mumbai.

Reference Books :

1. Fisher and Johns, 2015 Security Analysis and Porfolio Management, New Delhi.
2. Willam P Sharp, 2015 Investment , Prentice Hall, New Delhi.
3. Bodie Z Alex Kane, Alan J . Marcus, Irwin , 2014 Investment Management Mcgraw Hill Singapore.
4. Bhalla V.K, 2015 Investment Management, S.Chand & Co. New Delhi, 2015.
5. Punithavathi Pandian, 2015 Investment and portfolio Management, Vivek Publication,New Delhi.

SUGGESTED MOOC COURSE:

1. *How to Save Money: Making Smart Financial Decisions* (edX), Created by University of California, Berkeley, Delivered by: EdX, Taught by: Terrance Odean.

VI Semester: Course 5
INCO 65 MANAGEMENT INFORMATION SYSTEM

Objective:

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

(Total lecture hours: 80)

Unit I : Data and Information

(18 hours)

Introduction – Data and information – Mean data – Information as a resources – Role of Information in Organizational Functions – Type of Information and Information Technology – Types of Information System in Organization – Advent of Internet and Web – Challenges of Managers.

Unit II : Business Process Integration

(18 Hours)

Business Process – Business Process Integration – Enterprise Resource Planning – System – Finance and Accounting module – Human Resource Management Module – Manufacturing and Operation Module – Sales and Marketing Module – Supply Chain Management System – Customer Relationship Management system – Pitfall in Management Information System.

Unit III : Decision Making and Communication

(15 hours)

Problem Solving Process – Decision Making With Mistactical Decision - Operational Decision – Strategic Decision Communication Types In Organization – Decision Making With Communication Technology.

UNIT IV : Electronic Commerce

(15 hours)

E-Commerce – E- Business – Doing Business Over Internet – Electronic Data Interchange (EDI) – Online Payments.

Unit V : Decision support systems (DSS)

(14 hours)

Understanding DSS – MIS and DSS – Types Of DSS – Components of DSS – Expert systems

Text Books :

1. David Kronke 2016 Management Information System, McGraw Hill, New Delhi.
2. Ellyoz 2012 Management Information System, Galgotia Pub., New Delhi.
3. Gupta, A.K 2004 Management Information System, S.Chand & Co., New Delhi.

Reference Books :

1. Edwards, Ward & Bytheway 2015 The Essence of Information System, Prentice Hall, New Delhi
2. Goyal 2015 Management Information System, McMillan India, New Delhi
3. Kanter 2015 Management Information System, Prentice Hall, New Delhi.
4. James O'Brien 2015 Management Information System, Galgotia Pub., New Delhi.
5. Kanter 2015 Management Information Systems, Prentice Hall of India, New Delhi.

VI Semester: Course 6
INCO 66 COMPUTERISED ACCOUNTING SYSTEM

Objective:

To make the students to gain basic conceptual as well as practical knowledge and skills relating to computer application and accounting packages.

(Total lecture hours: 80)

Unit I: Spreadsheet and its Business Applications (15 hours)

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.- Creating Spreadsheet in the Area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit II: Preparing Presentations (15 hours)

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

Unit III: Introduction to Accounting Package Tally (18 hours)

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

Unit IV: Vouchers (15 Hours)

Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill Detail and Internet computation – Display [Final A/c] Illustration to get results of / Final accounts display [Account Books] – illustration to get on-screen results of various books of accounts.

Unit V: Reports (17 hours)

Creation of Stock Category Groups & items - Preparation of Final Accounts - Preparation of Ratios- GST application -Configuring for Printing – diverse reports- Maintenance tells about back up- Restoring, re-writing of books- security passwords- Bank Reconciliation.

Text Books:

- 1.Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
- 2.Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
- 3.Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

Reference Books :

- 1.Dewey D.2018 Computerised Accounting, Tata Mc Graw Hill,New Delhi
- 2.Robert Hurt 2016 Accounting Information System Mc Graw Hill,New Delhi
- 3.Carol Yacht 2016 Computer Accounting Essentials, Susan V.Crosson, New Delhi
- 4.O’Leary T.J and O’Leary 2011 Computing essentials in Computer McGraw Hill,New Delhi
- 5.Ama G.A.N 2003 fundamentals of Public sector Accounting & Finance, Amazons Publications, Nigeria.

Accounting Information System
VII Semester: Course 1
INCO 71.1 BUSINESS ENVIRONMENT

Objective:

To enable the students to acquaint knowledge of business environment as it is applicable to business and economic situation.

(Total Lecture Hours: 80)

Unit I: Introduction to Business and its Environment

(15

hours)

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment:

(18

hours)

Economic Environment- Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions. Fiscal Policies – Union Budget – Structure of Union Budget.

Unit III: Global Environment

(15

hours)

Nature of Globalisation – Rationale for Globalisation – MNCs, Benefits from MNCs –Problems – Strategies in Globalisation – FIIs and FDI – WTO – Functions of implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

Unit IV: Political and Cultural Environment:

(16 hours)

Political environment – Democracy- Totalitarianism– types-Types of political system-changing profile of Indian economy-Political Risk-Political Risk assessment- Legal environment- MRTP Act, FERA and SEBI-Socio Cultural environment- Business and Society- Business and Culture Corporate Social Responsibility-Social audit-Business ethics- and corporate governance.

Unit V: Technological Environment and Digital India

(16 hours)

Technological environment – Concept-Nature of technological environment- Elements of Technology and Society-Digital India-Nine Pillars of Digital India-PayGov-Digital Locker- ETTAL –Jan DhanJoyana-.Make in India-Start up India Scheme- Stand up India Scheme-National Digital Literacy Mission – National optical fibre net work-Make in India-Investment opportunities in India.

Text Books:

1. Acharya&Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai
2. Aswathappa, K 2014 Essentials of Business Environment, Himalaya Publishing House,Mumbai
3. Charles W.L.Hill 2015 Global Business Today, Tata McGraw Hill, UK, 2004

Reference Books:

1. Heidi Vernon 2012 Business and Society, Tata McGraw Hill, UK.
2. Adrian Palmer and Bob Hartley 2015 The Business Environment, McGraw Hill, UK
3. Rajan,V.R 2015 Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, New Delhi
4. Cherunilam,Francis 2012 Business Environment, Himalaya Publishing House,Mumbai

5. Ghosh,P.K 2015 Business Policy-Strategic Planning and Management Sultan Chand &Sons, New Delhi,

SUGGESTED MOOC COURSES:

2. : *International Business Environment and Global Strategy (edX)*, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
3. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Accounting Information System
VII Semester: Course 2
INCO 72.1 ADVANCED FINANCIAL ACCOUNTING

Objective:

After studying this paper, students can understand the concepts relating to financial accounting and solve the financial accounting problems as per the accounting principles.

(Total Lecture hours:80)

Unit I:Partnership accounts

(17 hours)

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Accounting Standard 10 Intangible assets and Goodwill - Accounting Treatment.

Unit II: Dissolution and Sale of Partnership

(14 hours)

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

Unit III: Hire purchase and Installment system

(16 hours)

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV: Branch and Departmental Accounts

(16 hours)

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

Unit V: Recent accounting

(17 hours)

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Books:

- 1.R.L Gupta &Radhasamy, 2012 Advanced Accounting, S.Chand& Sons Publisher, New Delhi.
- 2.M. C. Shukla, T. S. Grewal 2015 Advanced Accounts, 2015, S. Chand Publishers, New Delhi
- 3.S.P Jain KL Narrang 2016 Advanced Accountancy I and II Kalyani Publishers Ludhiana

Reference Books:

- 1.B. Charumathi, N. Vinayakam, 2012 Financial Accounting, S. Chand Publishers, New Delhi.
- 2.S.K. Battacharyya, 2015 Accounting for Management, Vikas Publication, New Delhi
- 3.Jawahar Lal&Seema Srivastava,2013 Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
- 4..R.S N Pillai, Bagavathi&S.Uma, 2015 Fundamentals of Advanced Accounting Financial Accounting, S.Chand& Sons Publisher, New Delhi.
5. T.S.Reddy and A.Murthy 2016 Financial Accounting Margham Publications Chennai

SUGGESTED MOOC COURSES:

1. *Financial Accounting: Advanced Topics (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
2. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.

Accounting Information System
VII Semester: Course 3
INCO 73.1 BANKING AND INSURANCE
(Total Lecture Hours 80)

Objective:

To impart the knowledge about the banking and Insurance which are more related to the commerce subjects.

Unit I: Banking Functionary Services (16 hours)

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II :Commercial banks role on Economic development (17 hours)

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III :Instruments in Banking (16 hours)

Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes- Other type of Banking Institutions.

Debit card and Credit card-Smart card-Endorsements-Types

Unit IV :Insurance and Function (15 hours)

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V:General insurance Policies (16 hours)

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Text Books:

1. Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand & Company PVT Ltd, Ram Nagar, New Delhi
2. Murthy, A. 2017 Principles and Practices of Insurance Margam Publication, Chennai .
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,

Reference Books:

- 1) Shekhar K.C., Lekshmyshekhar, 2012 Banking Theory and Practice, Vikas Publishing houses Pvt Ltd., Chennai
- 2) Ramachandran R., 2012 Banking Theory and Practices MJP Publishers, 5, MuthuKalathy Street, Triplicane, Chennai – 5.
- 3) Sundaram, KPM, E.N. Sundaram, 2016 Modern Banking Sultan Chand & Sons, New Delhi.
- 4) Gupta, P.K., 2016 Insurance and Risk Management Himalaya Publishing House, Girgaon Mumbai.
- 5) Premkumar Srivatsava 2014 Banking Law and Practice, Himalaya Publishing House, Mumbai.

SUGGESTED MOOC COURSES:

1. *Just Money: Banking as if Society Mattered (edX)*, Created by: MIT and MITx Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, Katrin Kaeufer, Lafayette Cruise and Lily Steponaitis.
2. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Accounting Information System
VII Semester: Course 4
INCO 74.1 MARKETING MANAGEMENT

Objective: (Total Lecture hours:80)

To provide the knowledge of different aspects of marketing and its management aspects.

Unit I: Introduction to Marketing (18 hours)

Marketing – Concept – Nature- Scope and Evolution of Marketing – Consumer needs – Consumer driven Market Strategy- Marketing Environment- Marketing Strategy- Marketing – Global Marketing Challenges.

Unit II: Consumer Behaviour (16 hours)

Consumer behaviour- Consumer Markets- Characteristics of Consumers- Importance of understanding consumers – Dynamics of consumer behaviour – Theories of consumer behaviour - Theories of buying behaviour –Consumers Decision making process for new products- Business buyer behaviour – Business buyer decision.

Unit III: Market Segmentation (14 hours)

Market Segmentation – Segmentation of Consumer markets- Segmentation of Business markets- Target marketing – Positioning – Maps- Positioning Strategy.

UnitIV: Product Development (18 hours)

Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing- Test Marketing – Product life cycle- Product life cycle stages- Pricing products- Pricing decisions – Different types of Prices- Pricing approaches.

Unit V: New Age Marketing (14 hours)

Marketing in the Digital Era- Forces determining the digital age – Internet explosion New types of intermediaries – Digital Marketing Strategy – E-business- E-Commerce – E-Marketing – E -Marketing Domains – Challenges- E-Commerce -M-Commerce- Meaning – Growth-opportunities-Issues-and Challenges-Future of M-commerce.

Text Books :

1. Bhatia,B.S. and G.S.Batra, 2013 Modern Marketing Management, Deep &Deep Publications Pvt Ltd Rajouri Garden New Delhi.
2. Sherlekar, S.A.,2017 Marketing Management, Himalaya Publishing House,Gurgaon,Mumbai.
3. Pillai Bagavathi R.S.N., 2014 Marketing Management, S Chand and Company Limited,RamNagar,New Delhi..

Reference Books:

1. Philip Kotler, Kevin Lane Keller, 2015 Marketing Management Pearson Education India Ltd.,New Delhi.
2. Joshi-Principles of Marketing Management, 2011 Cyber Tech Publications, Ansari Road, Daryaganj, New Delhi.
3. Bhatia,B.S. and G.S.Batra 2015 ,Modern Marketing Management, Deep & Deep Publications Pvt Ltd RajouriGarden, New Delhi.
4. RajanSaxena, Marketing Management,2010Tata Mc-Graw Hill Education Private Limited, New Delhi.
5. Chandrasekar, K.S.,2013 Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

Accounting Information System
Elective
VII Semester: Course 5
INCO 75.1 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. Gordon Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tanna, ML 2001 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2001 Banking –Theory System, S.Chand & Co., New Delhi.

Reference Books:

1. Radhaswami, M & Basudevan 2000 A Text Book of Banking, S.Chand & Co., New Delhi.
2. Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi
3. Dr. S. Subba Rao and P.L. Khanna 2011 Principles & Practice of Bank Management, Himalaya Publishing House, Mumbai.
4. Gurusamy .S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttarpradesh
5. Murali S. and Subbakrishna , 2012 Bank and Credit Management, Himalaya Publishing House, New Delhi.

SUGGESTED MOOC COURSES:

1. *Economics of Money and Banking*, Created by: Columbia University,
Delivered by: Coursera, Taught by: Perry G Mehrling.

Accounting Information System
VIII Semester: Course 1
INCO 81.1 HUMAN RESOURCE MANAGEMENT
(Total Lecture hours:80)

Objective:

The objective of the course is to familiarize the students about the different aspects of human resources in the organization.

Unit I: Introduction to Human Resource (17 hours)

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM-Competencies of HR manager- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

Unit II: HR Planning & Job Analysis (15 hours)

Importance of HR planning- Characteristics of HR planning – Factors influencing HR planning Levels – Process in HR planning – HR – Format System – Job analysis – Job description – Job designation.

Unit III: Human Resource Development (16 Hours)

Recruitment – Factors – Recruitment Policy- Recruitment process – Sources of recruitment – selection – Concept – Selection Strategies – Selection Tests – Interview – Process- Types –Training- Features- Process- Various methods of Training.

Unit IV: Performance appraisal & Compensation Management (18 hours)

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management-Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

Unit V: Motivation (14 hours)

Meaning – Nature – Significance – All Theories of Motivation – Approaches to Motivation – Motivational Applications – Human Resource Audit – Meaning – Objectives – Quantitative indicators – HR Audit Plan.

Text Books :

1. Prasad, L M, 2015 Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Aswathappa, K , 2016 Human Resource Management, 6(e)Tata McGraw Hill Education PVT Ltd, New Delhi.
3. Sundar K and Srinivasan J 2018 Human Resource Management Vijay Nicole Imprints (P) Ltd, Chennai.

Reference Books:

1. Gary Dessler, BijuVarkkey 2015 Human Resource Management – Pearson Education India Ltd., New Delhi.
2. Rao, VSP 2014 ,Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
3. Narayan B, 2016 Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.
4. Jayant Mukherjee , 2017 Designing Human Resource Management Systems-A Leader's guide, SAGE Response, Mohan Co-operative Industrial Area, Mathura Road, New Delhi.
5. Jaya Bharathi, S., T. Raju, 2014 Human Resource Management , Wiley India Pvt. Ltd., New Delhi.

Accounting Information System
VIII Semester: Course 2
INCO 82.1 FINANCIAL MANAGEMENT

(Total Lecture hours:80)

Objective:

After studying this paper, students can understand the concepts relating to financial management and various theories relating to financial management.

Unit I: Financial Management an Introduction (16 Hours)

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

Unit II: Cost of Capital and Capital Budgeting (17 Hours)

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

Unit III: Financial Leverage & Capital Structure Theories (18 Hours)

Financial leverage – measures – EBIT, EPS Analysis – operating leverage – financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing – Advantages and disadvantages of leasing

Unit IV : Dividend Policy (15 Hours)

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

Unit V: Working Capital (14 Hours)

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

Text Books:

1. Prasanna Chandra, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
2. Maheswari, S.N 2015 Financial Management, S.Chand& Sons Publisher, New Delhi.
3. M Y Khan and P K Jain, 2016 Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

Reference Books:

1. Gitman L.J & Dr.M.Manickam, 2015 Principles of Managerial Finance, Pearson Education, New York
2. Pandey I.M 2016 Financial Management, Vikas Publication, New Delhi.
3. Khan & Jain, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
4. Sharma Shashi R.K & Gupta K 2015 Financial Management, Kalyani Publishers, Ludhiana
5. Murthy A 2016 Financial Management , Margham Publishers, Chennai

SUGGESTED MOOC COURSES:

1. *Corporate Financial Decision-Making for Value Creation* (Coursera),
Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul
Kofman Sean Pinder.
2. *Corporate Finance Essentials* (Coursera), Created by: IESE Business School,
Delivered by: Coursera, Taught by: Javier Estrada.

Accounting Information System
VIII Semester: Course 3
INCO 83.1 BUSINESS RESEARCH METHODS

Objective:

To help students to acquire foundational understanding of how to conduct business research

(Total Lecture hours:80)

Unit I: Introduction to Research (14 hours)

Concept of Research, Social and Business Research-Objectives of Research – Significance – Types of Business Research – Steps in Business Research process - Identification of Research Problem–Literature survey – steps in literature review process –identification of Research Gap - Formulation of objectives and hypothesis.

Unit II: Research and Sample Design (16 hours)

Research Design: Meaning– Features of good Design – Types of research Design. Sample Design: Census and Sample Survey – Steps in sample Design - Types of Sample Designs – Probability and non-probability sampling techniques

Unit III: Data Collection and Measurement of Scales (16 hours)

Meaning of Data- Classification of Data –Primary Data and Secondary Data – Method of Data Collection – Observation -Interview Tools - Questionnaires and schedules –collection of Secondary data-Scaling Technique - Types of Scales.

Unit IV: Processing and Analysis of Data (20 hours)

Data processing operations – Editing, Coding, Classifying and tabulation – Analysis of data –Application of Statistics in research : Descriptive statistics – Inferential analysis – Hypothesis testing – Meaning – Characteristics – Types of Hypothesis - steps in Testing of Hypotheses - Mean Difference and relationship testing

Unit V: Interpretation and Report writing (14 hours)

Interpretation: Meaning – Need for interpretation – Techniques of Interpretation – precautions. Report Writing: Meaning – Significance –Types of Report – Layout and mechanics of the research report writing– Footnotes, endnote and Citations- Bibliography.

Text Books:

1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2014. Business Research Methods - An Applied Orientation. Springer International Publishing. New Delhi
2. Kothari, C. 2015. Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers. New Delhi
3. Kumar, R. 2016. Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi

Reference Books:

1. Creswell, J. 2015. Research Design Qualitative, Quantitative, and Mixed Methods Approaches. New Delhi: SAGE Publications India Pvt. Ltd.
2. Neuman, W. 2014. Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
3. Walliman, N. 2015. Research Methods - The basics. New York: Routledge.
4. Zikmund, W. G. 2013. Business Research Methods Cengage Learning India Private Limited. New Delhi
5. Panneerselvam, R. 2015. Research Methodology : Prentice-Hall of India Private Limited. New Delhi

SUGGESTED MOOC COURSES:

1. *Understanding Research Methods*, Created by: University of London, Delivered by: Coursera, Taught by: J.Simon Rofe and Yenne Lee.
2. *Mastering Data Analysis in Excel*, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schaich Borg.

Accounting Information System
VIII Semester: Course 4
INCO 84.1 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 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Uunderstanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2000Electronic Commerce Management, Tata McGraw Hill, New Delhi.

Reference Books :

1. ParagDiwan& Sunil Sharma 2000 E-Commerce A Managerial guide to E-Business Deep & Deep Pub.,Delhi
2. Agarwal Kamallesh N & Agarwal Deeksha _2000 Business On the Net – Introductionto the Electronic Commerce, Mc Millan India Pub, New Delhi
3. Soka, From EDI to Electronic Commerce,2002 Tata McGraw Hill, New Delhi.

Accounting Information System
Elective
VIII Semester: Course 5
INCO 85.1 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 2015 Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi 2015 Office Management , S.Chand and Sons New Delhi
3. Chopra R.K Ms. Ankita Bhatia 2016 Office Management, Himalaya Publication House, New Delhi

Reference Books

- 1.Ragunathan N.S 2016 Office Management Margham Publications Chennai
- 2.Chopra RK 2000 Office Management, Himalaya Publishing House,Mumbai
- 3.GeorgeR.Terry 2015 Office Management and Control, Himalaya Publication House,New Delhi

SUGGESTED MOOC COURSES:

1. *Understanding Modern Business & Organisation (Future Learn)*, Created by: University of Strathclyde, Delivered by: Future Learn.
2. *Foundation of Business Strategy*, Created by: [University of Virginia](#) via [Coursera](#), Taught by: Michael J. Lenox.

Accounting Information System
IX Semester: Course 1
INCO 91.1 ACCOUNTING FOR MANAGERIAL DECISIONS

Objective

The objective of the paper is to acquaint students with accounting concepts, tools and techniques for managerial decisions.

(Total Lecture

Hours : 80)

Unit I: Introduction to Management Accounting (15 Hours)

Management Accounting as an area of accounting; Objectives, nature, functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant's role and responsibilities.

Unit II: Analysis and Interpretation Financial Statements (15 hours)

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations- Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over – Financial position ratios.

Unit III: Funds Flow / Cash flow Statements and Budgetary Control (15 hours)

Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

Unit IV: Marginal costing and Break Even Analysis (20 hours)

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis- Assumptions and practical applications of break-even analysis- Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

Unit V: Standard costing and Variance analysis (15 hours)

Standard costing as a control technique-Setting of standards and their revision- Variance analysis-Meaning and Importance- Kinds of variance and their uses- Material-Labour-overhead and Sales variances

Text Books:

1. Maheswari S.N., 2017 Principles of Management Accounting, Sultan Chand & Sons New Delhi.
2. Sharma Shashi R.K & Gupta K, 2016 Management Accounting, Kalyani Publishers, New Delhi.
3. A.Murthy and S.Gurusamy 2018 Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

Reference Books:

1. Kaplan & Afkenson, Advanced Management Accounting, 2016 Prentice Hall of India, New Delhi.
2. Solomon Raj, L and Arockiyasamy, A. 2016 Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi, 2016
3. Pillai R.S.N & Bagavathi. V 2017 Management Accounting, S.Chand & Co., New Delhi
4. Hingorani N.L & Ramanathan Ed. by T.S. Grewal, 2015 Management Accounting, Sultan Chand & Sons, New Delhi.
5. Ravi M. Kishore, 2017 Management Accounting, Taxmann's Students Publications, New Delhi.

SUGGESTED MOOC COURSES:

1. *Corporate Financial Decision-Making for Value Creation* (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. *Accounting for Decision Making (Coursera)*, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

Accounting Information System
IX Semester: Course 2
INCO 92.1 INCOME TAX LAW AND PRACTICE

Objective:

To create the capacity of the stake holder to manage various tax issues for their practical Life

(Total Lecture Hours : 80)

Unit I :Concept of Income (15 Hours)

Meaning and features of income -Important definitions under the Income Tax Act – Tax Rates of Individual Assessee - Residential Status of Individual, HUF,AOP, Firm & Company - Capital and revenue –Incomes exempt from tax.

Unit II: Computation of Salary and House property Income (18 Hours)

Heads of income - Salaries income – Allowances – Perquisites – Gratuity – Pension – Profits-in-lieu of salary - Provident funds - Income from House property – Definition of annual value - Deductions from annual value - Computation of income house property under different circumstances.

Unit III: Computation of Income from Business and Profession, Capital gain and other sources (17 Hours)

Computation of income from business or profession - Provisions relating to depreciation – Computation of capital gains - Computation of income from other sources.

Unit IV: Clubbing of Income and Set off & Carry forward losses (15 Hours)

Clubbing of income – Set off and Carry forward of losses - Permissible deductions from gross total income – Sec. 80s.

Unit V: Assessment of Total Income (15 Hours)

Assessment of total Income of Individuals -Hindu Undivided Family and Partnership Firms - Filing of Return- Advance payment of Tax -Deduction of Tax at source

Note:Question Paper shall cover 50%Theory and 50% Problems.

Text Books:

- 1.Vinod K. Singhania 2017 Students Guide to Income Tax – Taxman Publications Pvt. Ltd, New Delhi.
2. Bhagavathi Prasad, Direct Taxes – Law & Practice, 2017 New Age International (P) Ltd. New Delhi.
3. Mehrotra&GoyalSahitya 2017 Income Tax Law & Accounts, BhavanPublications.New Delhi

Reference Books :

1. Girish Ahuja and Ravi Gupta, Systematic Approach to Income tax, 2017 Bharat Law House,Ltd., New Delhi.
2. Gaur V.P. & D.B. Narang 2017 Income Tax Law & Practice KalyaniPublishers,Ludhiana
3. ReddyT.S. and Y Hariprasad Reddy 2017 Income Tax Theory, Law & Practice – MarghamPublications,Chennai
- 4.Ramesh Sharma 2017 Income tax Pleading, Practice, BharathPublications,New Delhi
- 5.Hariharan N Income tax Law and Prctice, Vijay Nicole Imprints Ltd,Chennai

SUGGESTED MOOC COURSES:

1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. *Rethinking International Tax Law*, Created by: Leiden University via Coursera, Taught by: Sjoerd Douma, Frank Engelen, Kees Raad and Stefano Simontacchi.

Accounting Information System
IX Semester: Course 3
INCO 93.1 ADVANCED CORPORATE ACCOUNTING

Objective

To train the students to grasp the principles of specialized 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 treatments for Amalgamation, Absorption and External & Internal Reconstruction of Companies

Unit II: Accounting for Holding Companies (17 hours)

Accounting 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: Accounts of Banking Companies (16 hours)

Final Accounts of Banking Companies – Preparation of Profit & Loss Account and Balance Sheet

Unit V: Double Accounting & Human Resource Accounting (15 hours)

Double Accounting System – Preparation of Revenue, Net Revenue Account Capital Account and Balance Sheet

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Books :

1. Jain, S.P & Narang, K.L 2016 Advanced Accounting, Vol. II, Kalyani Publishers, Ludhiana,
2. Shukla, M.C. & Gerwal, T.S. 2016 Advanced Accounting, S. Chand & Co., New Delhi,
3. Jain S.P. & Narang K.L. 2017 Corporate Accounting, Kalyani Pub. Ludhiana,

Reference Books :

1. Gupta, R.L. & Rathaswamy, 2015 M- Advanced Accounting, S. Chand & Co., New Delhi
2. Arulanandam, M.A. & Raman, K.S. 2015 Advanced Accounting Himalaya Pub. House, New Delhi, 2016
3. Juneja CM, Chawla RC, Saxena KK & Sachdeva B 2014 Corporate Accounting, Kalyani Publication, Ludhiana
4. Goyal V.K 2017 Corporate Accounting, Amazon Asia –Passific holdings Ltd., New Delhi
5. Singh S.K 2017 Corporate Accounting, SBPD Publications, New Delhi

SUGGESTED MOOC COURSES:

1. *Managing the Company of the Future*, Created by London Business School, Delivered by Coursera, Taught by: Julian Birkinshaw.
2. *Accounting Analysis II: Accounting for Liabilities and Equity (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: John Hepp.

Accounting Information System
IX Semester: Course 4

INCO 94.1 INTERNATIONAL FINANCIAL MANAGEMENT

Objective

To make the students gain knowledge of international finance function, measurement of exposure and risk and project appraisal.

Total lecture hours: 80

Unit I: International Finance Function (15 hours)

International Financial Management –Nature – Scope – Importance - Functions and Responsibilities of Financial Manager – Domestic Vs. International Financial Management.

Unit II: International Capital Market (17 hours)

International Financial Operations - International Equities - International Bonds- Eurocurrency Market - Instruments in Eurocurrency Market - Syndicated Eurocurrency Market

Unit III: International Management of Working capital (17 hours)

Short term borrowing – International cash Management – credit Management – factoring – Inventory Management.

Unit IV: Nature and Measurement of Exposure and Risk (16 hours)

Nature and Types of Risk - Exposure – Management of Translation Exposure –Management of Transaction Exposure – Management of Economic Exposure

Unit V: International Project Appraisal (15 hours)

Companies Investment in Abroad – Problems in Multinational Capital Budgeting - Project Appraisal Methods - Payback Period –Accounting Rate of Return – Internal Rate of Return – Net present Value Index - Evaluation of Appraisal Methods (Simple problems)

Note: Question Paper shall cover 80%Theory and 20% Problems.

Text Books

1. Apte, P.G 2017 Multinational Financial Management, TMH Publishers New Delhi
2. Avadhani,V.A., 2016, International Finance, Theory and Practical,Himalaya Pub. House, Mumbai.
3. Bhalla VK. 2016, International Financial Management, Anmol Pub., New Delhi

Reference Books

1. Adrian Buckley, 2017, Multinational Finance, Herit Pub, New Delhi
2. Alan C. Shapiro, 2017, Multinational Financial Management, PHI, New Delhi, 4th Edi.
3. Batra, G.S 2017, Globalization of Financial Markets, Deep & Deep Pub.Pvt., New Delhi.
4. Levi 2017, International Finance: The Markets and Finances of Multinational Business, McGrawHill, New Delhi.
5. Rite Rodriquez &E.Eugene Carter,2017, International Financial Management, PHI, New Delhi

SUGGESTED MOOC COURSES:

1. **International Finance**, Created by: Marginal Revolution University,
Delivered by: MR University, Taught by: Alex Tabarrok and Tyler Cowen.
2. ***Global Financial Markets and Instruments***, Created by: Rice University,
Taught by: Arzu Ozoguz.

Accounting Information System
Elective
IX Semester: Course 5
INCO 95.1: 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 Bodhras2012 Business Communication, Kalyani Pub., Ludhiana
- 2.Balasubramanian 2000 Business Communication, VikasPub.,New Delhi,
- 3.Biwsal, Rao, Jena 2012 Business Communications, Kalyani Pub., Ludhiana

Reference Books

- 1.Kapoor, A.N 2012 Business Letters for Different occasions, S.Chand Pub., New Delhi,
- 2.Pillai&Bhagawati 2015 Commercial Correspondence of Management, S. Chand Pub , New Delhi,
- 3.Sundar.K,2016,Business Communications, Vijay Nickolace Imprints Private Limited, Chennai

SUGGESTED MOOC COURSES:

1. *Business Communication (edX)* Created by: The University of British Columbia, Canada, Delivered by: EdX, Taught by: Marlisse Silver Sweeney.
2. *Business Writing (Coursera)* Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew

Accounting Information System
IX Semester: Course 6
ISSC96.1 SOFT SKILLS

Objective:

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

(Total lecture hours: 80)

Unit I: Soft Skills and Personality Development (17 hours)

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 II: Communication Skills (18 hours)

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 III: Interpersonal Skills (18 hours)

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 IV: Employability Skills (13 hours)

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

Unit V: Professional Skills (14 hours)

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

Text Books :

1. Ghosh, B.N.2012. *Managing Soft Skills for Personality Development*. (Ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd., New Delhi
2. Krishna Mohan and MeeraBanerji. 2013 *Developing Communication Skills*.(2nd Edition). New Delhi:MacMillan Publishers India Ltd.,New Delhi
3. Neera Jain and Shoma Mukherji.2012*Effective Business Communication*.NewDelhi:Tata McGraw Hill Education Pvt. Ltd., *New Delhi*

Reference Books :

- 1 Rao, M.S. *Soft Skills - Enhancing Employability: Connecting Campus with Corporate.2011*: I.K International Publishing House Pvt. Ltd., New Delhi
- 2 Ashraf Rizwi, M. *Effective Technical Communication. 2010* : Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 3 Bretag Tracey, Crossman Joanna and Bordia Sarbari. 2012 *Communication Skills*. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.

Accounting Information System
X Semester: Course 1
INCO 101.1ADVANCED COST ACCOUNTING

Objective

To make the students gain knowledge about the specialized area of cost accounting and cost audit.

Total lecture hours: 80

Unit I: Process Costing

(18 hours)

Meaning - Application - Costing Procedure - Weighted average process costing- FIFO Process Costing- Materials Issued at Various Stages- Process Costing with Multiple Departments -Accounting for Spoilage- Abnormal Gain- Accounting for Scrap Material and Waste- Inter-process Profits - Equivalent Production.- Accounting for Joint Product and By-Product

Unit II: Integral and Non-Integral Accounting System

(18 hours)

Integral Accounting System-Introduction-Meaning and Features-Books of accounts - principles - Journal Entries- Methods of accounting - Benefits and limitations-Non-Integral Accounting System –Introduction-Meaning and Features-Advantages and Limitations - Methods to maintain Principal Ledgers and Accounts under Cost Books- Difference between integrated and non-integrated accounts - Reconciliation of Cost and Financial Accounts - Need - Reasons- Procedure for Reconciliation.

Unit III: Activity Based Costing [ABC]

(15 hours)

Meaning-Concept -Characteristics-Benefits - Steps in ABC system-Classification of Activities- Cost Driver – Stages – Comparison of ABC with conventional costing system. Meaning-Learning Curve Models Phases in Learning Curve- Graphical Presentation of Learning Curve Factors Affecting Learning Curve.

Unit IV: Divisional Performance Analysis [Responsibility Accounting] (15 hours)

Meaning- Need of determination - Types of responsibility centres- Measures of divisional performance - Transfer pricing – Methods of transfer pricing.

Unit V: Cost Audit

(14 hours)

Meaning - Objectives - Types of Cost Audit - Provisions - Scope and Significance - Cost Audit Programme - Just in Time- Aims - Features - Methodology in Implementation - benefits: Quality Costs: Cost of conformances, non-conformance and lost opportunity: Concepts of Life Cycle costing - Target Costing.

NOTE: Question Paper shall cover 20% Theory and 80% Problems.

Text Books

1. Iyengar S.P. 2015 Cost Accounting Principles and Practice, Sulthan Chand & Sons, New Delhi
2. Jain S.P. & Narrang KL 2016 Cost Accounting Kalyani Publishers, Ludhiana 2016.
3. Pillai RSN & Bagavathi V, 2016 Cost Accounts S. Chand & Co., New Delhi 2016.

Reference Books

1. Dasgupta. P 2017 Studies in Cost Accounts Sultan Chand & Sons, New Delhi
2. Ravi M. Kishore 2017 Cost Accounting Taxmann Publication, New Delhi .
3. Lal Nigam B.M. & Jain I.C 2017 Cost Accounting Principles and Practice Hall of India, New Delhi,.
4. Khanna , Ahuja Arora & Pandey 2017 Practical Costing, S. Chand & Sons, New Delhi, 2009.
5. Khanna, Pandey, 2017 Practical Costing S. Chand & Sons, New Delhi

Accounting Information System
X Semester: Course 2

INCO 102.1CORPORATE TAX PLANNING AND MANAGEMENT

Objective:

To understand the innovative ideas in Corporate Tax in India and to educate the students on the various tax issues for decision making

Total lecture hours: 80

Unit I:Introduction to Corporate Tax Planning (18 hours)

Tax benefits of Corporate Undertaking- Deductions & Exemptions – Forms, Returns & Records for Corporate Tax Management.

Unit II: Corporate Taxation (15 hours)

Computation of income from business – Depreciations -MAT, Dividend Distribution Tax- Tax on Income distributed to Unit holders – Tax incentives to the exporters

Unit III: Corporate Tax Planning and Management Decisions (17 hours)

Tax Planning for new business - Capital Structure Decision-Dividend Distribution Decision, Own or Lease, Make or Buy Decision, Shutdown or Continue Decisions, Repair or Replace, Sale of Assets used for Scientific Research

Unit IV: Tax Issues (14 hours)

Issues relating to Business Restructuring-Amalgamation – Demerger - Minimum Alternative Tax (MAT), Set-off and Carry-forward of Amalgamation Losses, Tax Planning for Amalgamation, Merger and Demerger of Companies, Tax Provisions for Venture Capital Funds.

Unit V: Tax payments (16 hours)

E-TDS – TCS – Advance payment of Tax – e-filing of taxes – procedure for e-filing – Interest payable by Assessee/Government – Appeals to High Court/Supreme Court – Settlement Commission

NOTE: Question Paper shall cover 60% Theory and 40% Problems.

Text Books :

1. V.K. Singhania and Monica Singhania 2017 Corporate Tax Planning and Business Tax Procedure Taxmann Publication Ltd., New Delhi
2. Sally Jones and Shelley Rhodes 2017 Principal of Taxation for Business and Investment Planning Tata McGraw Hill, New Delhi
3. Gaur and Narang 2017 Income Tax Law and practice Kalyani Publication, Ludhiana

Reference Books :

1. V.K. Singhania and Kapil Singhania 2017 Direct Tax Laws and Practice Taxmann Publication New Delhi
2. H.C. Mehrotra and S.P. Goyal 2017 Income Tax Law and Accounts Sahitya Bhawan Publications, New Delhi
3. R.K. Agarwal 2017 Tax Planning for Companies, Hindu Law Publisher, New Delhi.
4. V.K. Singhania and Kapil Singhania 2017 Corporate Tax Planning and Management Taxmann Publication New Delhi
5. Kaushal Kumar Agrawal 2017, Direct Tax Planning and Management Atlantic Publication, New Delhi

SUGGESTED MOOC COURSES:

1. *Taxation of Business Entities I: Corporations*, Created by: University of Illinois at Urbana-Champaign, Taught by: Michael P Donohoe, PhD, CPA.
2. *Rethinking International Tax Law*, Created by: Leiden University via Coursera, Taught by: Sjoerd Douma, Frank Engelen, Kees Raad and Stefano Simontacchi.

Accounting Information System
X Semester: Course 3

INCO 103.1 SECURITY ANALYSIS 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: Introduction and Security Valuation (16 hours)

Meaning – Features – Objectives of Investment – Types of Financial Securities - Risk – Meaning, Nature and Classification- Risk and Return Trade off - Valuation Models for Equity, Preference and Debt Securities.

Unit II: Security Analysis (15 hours)

Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches

Unit III: Portfolio Management (16 hours)

Meaning – importance- objectives and various issues in portfolio construction- revision of portfolio - Estimating rate of return and standard deviation of portfolio returns- Effects of combining securities- Markowitz risk – Return optimisation.

Unit IV: Portfolio Theory (17 hours)

Portfolio total risk, portfolio market risk and unique risk; Sharpe's optimisation solution – Arbitrage pricing theory, principle of arbitrage, arbitrage portfolios; two factor and multi factor models. Capital market line (CML) - Security market line- Capital Asset Pricing Model (CAPM) – Characteristic Line

Unit V: Portfolio Performance Evaluation(17 hours)

Measure of return - risk adjusted measures of performance evaluation - market timing, evaluation criteria and procedures.

Note: Question Paper shall cover 60% Theory and 40% Problems.

Text Books :

1. Bhalla V.K 2017 Investment Management, S. Chand & Co., New Delhi.
2. Prasanna Chandra 2013 Investment Analysis and Portfolio Management, McGraw Hil, New Delhi
3. Punithavathy Pandian 2015 Security analysis and Portfolio Management, Vikas Publishing House, New Delhi

Reference Books :

1. Pretti Singh 2015 Investment Management, Himalaya Pub. Mumbai,
2. William F. Sharpe 2016 Investment, Prentice Hal of India, New Delhi,
3. Fisher & Jordan 2016 Security Analysis and Portfolio Management, Prentice Hall, New Delhi
4. Avadhani V.A. 2016 Security Analysis and Portfolio Management, Himalaya Publishing House, Mumbai.
5. Yogesh Maheswari 2008 Investment Management, PHI Learning Private Ltd, New Delhi

SUGGESTED MOOC COURSES:

1. *How to Save Money: Making Smart Financial Decisions* (edX), Created by University of California, Berkeley, Delivered by: EdX, Taught by: Terrance Odean.
2. *Portfolio and Risk Management* (Coursera), Created by: Indian School of Business (ISB), Delivered by: Coursera, Taught by: Ramabhadran Thirumalai.

Accounting Information System
X Semester: Course 4
INCO 104.1 PROJECT AND VIVA VOCE

Accounting Information System
Elective
X Semester: Course 5
INCE 105.1: 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 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana
2. Mishra, C 2015 Insurance, S.Chand& Co., New .Delhi,
3. Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai

Reference Books :

1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai,
2. LaxmiNarin 2011 Principles of Insurance, S.Chand& Co., New Delhi.
3. Julia Holyoake & Welpers Bill William 2013 Insurance, PHI, New Delhi
4. Arun Agarwal Rao P.R 2012 Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
5. Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd, Mumbai.

International Business, Banking and Insurance

VII Semester: Course 1

INCO 71.1 BUSINESS ENVIRONMENT

Objective:

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

(Total Lecture

Hours: 80)

Unit I: Introduction to Business and its Environment (15 hours)

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment: (18 hours)

Economic Environment- Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions. Fiscal Policies – Union Budget – Structure of Union Budget.

Unit III: Global Environment (15 hours)

Nature of Globalisation – Rationale for Globalisation – MNCs, Benefits from MNCs –Problems – Strategies in Globalisation – FIIs and FDI – WTO – Functions of implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

Unit IV: Political and Cultural Environment: (16 hours)

Political environment – Democracy- Totalitarianism – types-Types of political system-changing profile of Indian economy-Political Risk-Political Risk assessment-Legal environment- MRTP Act, FERA and SEBI-Socio Cultural environment-Business and Society- Business and Culture Corporate Social Responsibility-Social audit-Business ethics- and corporate governance.

Unit V: Technological Environment and Digital India (16 hours)

Technological environment – Concept-Nature of technological environment-Elements of Technology and Society-Digital India-Nine Pillars of Digital India-PayGov-Digital Locker- ETTAL –Jan Dhan Joyana-.Make in India-Start up India Scheme- Stand up India Scheme-National Digital Literacy Mission – National optical fibre net work-Make in India-Investment opportunities in India.

Text Books:

1. Acharya&Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai
2. Aswathappa, K 2014 Essentials of Business Environment, Himalaya Publishing House,Mumbai
3. Charles W.L.Hill 2015 Global Business Today, Tata McGraw Hill, UK, 2004

Reference Books:

1. Heldi Vernon 2012 Business and Society, Tata McGraw Hill, UK.
2. Adrian Palmer and Bob Hartley 2015 The Business Environment, McGraw Hill, UK
3. Rajan,V.R 2015 Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, New Delhi
4. Cherunilam,Francis 2012 Business Environment, Himalaya Publishing House,Mumbai

5. Ghosh,P.K 2015 Business Policy-Strategic Planning and Management Sultan Chand & Sons, New Delhi,

SUGGESTED MOOC COURSES:

1. *International Business Environment and Global Strategy (edX)*, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
2. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

International Business, Banking and Insurance
VII Semester: Course 2
INCO 72.1 ADVANCED FINANCIAL ACCOUNTING

Objective:

After studying this paper, students can understand the concepts relating to financial accounting and solve the financial accounting problems as per the accounting principles.

(Total Lecture hours:80)

Unit I : Partnership accounts (17 hours)

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Accounting Standard 10 Intangible assets and Goodwill - Accounting Treatment.

Unit II :Dissolution and Sale of Partnership (14 hours)

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

Unit III :Hire purchase and Installment system (16 hours)

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV :Branch and Departmental Accounts (16 hours)

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

Unit V: Recent accounting (17 hours)

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Books:

- 1.R.L Gupta & Radhasamy, 2012 Advanced Accounting, S.Chand & Sons Publisher, New Delhi.
- 2.M. C. Shukla, T. S. Grewal 2015 Advanced Accounts, 2015, S. Chand Publishers, New Delhi
- 3.S.P Jain KL Narrang 2016 Advanced Accountancy I and II Kalyani Publishers Ludhiana

Reference Books:

- 1.B. Charumathi, N. Vinayakam, 2012 Financial Accounting, S. Chand Publishers, New Delhi.
- 2.S.K. Battacharyya, 2015 Accounting for Management, Vikas Publication, New Delhi
- 3.Jawahar Lal & Seema Srivastava,2013 Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
- 4..R.S N Pillai, Bagavathi & S.Uma, 2015 Fundamentals of Advanced Accounting Financial Accounting, S.Chand & Sons Publisher, New Delhi.
5. T.S.Reddy and A.Murthy 2016 Financial Accounting Margham Publications Chennai

SUGGESTED MOOC COURSES:

1. *Financial Accounting: Advanced Topics (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
2. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.

International Business, Banking and Insurance
VII Semester: Course 3
INCO 73.1 BANKING AND INSURANCE

Objective:

To impart the knowledge about the banking and Insurance which are more related to the commerce subjects. (Total Lecture Hours 80)

Unit I: Banking Functionary Services (16 hours)

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II : Commercial banks role on Economic development (17 hours)

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III : Instruments in Banking (16 hours)

Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes- Other type of Banking Institutions.

Debit card and Credit card-Smart card-Endorsements-Types

Unit IV : Insurance and Function (15 hours)

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V: General insurance Policies (16 hours)

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Text Books:

1. Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand & Company PVT Ltd, Ram Nagar, New Delhi
2. Murthy, A. 2017 Principles and Practices of Insurance Margam Publication, Chennai .
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,

Reference Books:

- 1) Shekhar K.C., Lekshmy shekhar, 2012 Banking Theory and Practice, Vikas Publishing houses Pvt Ltd., Chennai
- 2) Ramachandran R.,2012 Banking Theory and Practices MJP Publishers, 5, Muthu Kalathy Street, Triplicane, Chennai – 5.
- 3) Sundaram, KPM, E.N.Sundaram, 2016 Modern Banking Sultan Chand & Sons, New Delhi.
- 4) Gupta, P.K., 2016 Insurance and Risk Management Himalaya Publishing House, Girgaon Mumbai.
- 5) Premkumar Srivatsava 2014 Banking Law and Practice, Himalaya Publishing House,Mumbai.

SUGGESTED MOOC COURSES:

1. *Just Money: Banking as if Society Mattered (edX)*, Created by: MIT and MITx Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, Katrin Kaeufer, Lafayette Cruise and Lily Steponaitis.
2. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

International Business, Banking and Insurance
VII Semester: Course 4
INCO 74.1 MARKETING MANAGEMENT

Objective: (Total Lecture hours:80)

To provide the knowledge of different aspects of marketing and its management aspects.

Unit I: Introduction to Marketing (18 hours)

Marketing – Concept – Nature- Scope and Evolution of Marketing –Consumer needs – Consumer driven Market Strategy- Marketing Environment- Marketing Strategy- Marketing – Global Marketing Challenges.

Unit II: Consumer Behaviour (16 hours)

Consumer behaviour- Consumer Markets- Characteristics of Consumers- Importance of understanding consumers – Dynamics of consumer behaviour – Theories of consumer behaviour - Theories of buying behaviour –Consumers Decision making process for new products- Business buyer behaviour – Business buyer decision.

Unit III: Market Segmentation (14 hours)

Market Segmentation – Segmentation of Consumer markets- Segmentation of Business markets- Target marketing – Positioning – Maps- Positioning Strategy.

Unit IV: Product Development (18 hours)

Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing- Test Marketing – Product life cycle- Product life cycle stages- Pricing products- Pricing decisions – Different types of Prices- Pricing approaches.

Unit V: New Age Marketing (14 hours)

Marketing in the Digital Era- Forces determining the digital age – Internet explosion New types of intermediaries – Digital Marketing Strategy – E-business- E-Commerce – E-Marketing – E -Marketing Domains – Challenges- E-Commerce

M-Commerce- Meaning – Growth-opportunities-Issues-and Challenges-Future of M-commerce- Green Marketing

Text Books :

1. Bhatia,B.S. and G.S.Batra, 2013 Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden New Delhi.
2. Sherlekar, S.A., 2017 Marketing Management, Himalaya Publishing House,Gurgaon,Mumbai.
3. Pillai Bagavathi R.S.N., 2014 Marketing Management, S Chand and Company Limited,Ram Nagar,New Delhi..

Reference Books:

1. Philip Kotler, Kevin Lane Keller, 2015 Marketing Management Pearson Education India Ltd.,New Delhi.
2. Joshi-Principles of Marketing Management, 2011 Cyber Tech Publications, Ansari Road, Daryaganj, New Delhi.
3. Bhatia,B.S. and G.S.Batra 2015 ,Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden, New Delhi.
4. Rajan Saxena, Marketing Management,2010 Tata Mc-Graw Hill Education Private Limited, New Delhi.
- 5.Chandrasekar, K.S.,2013 Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

International Business, Banking and Insurance
Elective
VII Semester: Course 5
INCO 75.1: BANKING PRACTICE

Objective

To make the students gain expert knowledge in Banking Practice.

(Total Lecture Hours : 60)

(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. Gordon Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2015 Banking –Theory System, S.Chand & Co., New Delhi.

Reference Books:

1. Radhaswami, M & Basudevan 2015 A Text Book of Banking, S.Chand&Co., New Delhi.
2. Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi
3. Dr.S.Subba Rao and P.L Khanna 2015 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
4. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttarpradesh
5. Murali S.and Subbakrishna , 2015 Bank and Credit Management, Himalaya Publishing House, New Delhi.

SUGGESTED MOOC COURSES:

1. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

International Business, Banking and Insurance
VIII Semester: Course 1
INCO 81.1 HUMAN RESOURCE MANAGEMENT
(Total Lecture hours:80)

Objective:

The objective of the course is to familiarize the students about the different aspects of human resources in the organization.

Unit I: Introduction to Human Resource (17 hours)

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM-Competencies of HR manager- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

Unit II: HR Planning & Job Analysis (15 hours)

Importance of HR planning- Characteristics of HR planning – Factors influencing HR planning Levels – Process in HR planning – HR – Format System – Job analysis – Job description – Job designation.

Unit III: Human Resource Development (16 Hours)

Recruitment – Factors – Recruitment Policy- Recruitment process – Sources of recruitment – selection – Concept – Selection Strategies – Selection Tests – Interview – Process- Types –Training- Features- Process- Various methods of Training.

Unit IV: Performance appraisal & Compensation Management (18 hours)

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management-Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

Unit V: Motivation (14 hours)

Meaning – Nature – Significance – All Theories of Motivation – Approaches to Motivation – Motivational Applications – Human Resource Audit – Meaning – Objectives – Quantitative indicators – HR Audit Plan.

Text Books :

1. Prasad, L M, 2015 Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Aswathappa, K , 2016 Human Resource Management, 6(e)Tata McGraw Hill Education PVT Ltd, New Delhi.
3. Sundar K and Srinivasan J 2018 Human Resource Management Vijay Nicole Imprints (P) Ltd,Chennai.

Reference Books:

1. Gary Dessler, Biju Varkkey 2015 Human Resource Management – Pearson Education India Ltd.,New Delhi.
2. Rao, VSP 2014 ,Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
3. Narayan B,2016 Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.
4. Jayant Mukherjee , 2017 Designing Human Resource Management Systems-A Leader's guide,SAGE Response, Mohan Co-operative Industrial Area,Mathura Road,New Delhi.
5. Jaya Bharathi, S., T. Raju, 2015 Human Resource Management , Wiley India Pvt. Ltd., New Delhi.

International Business, Banking and Insurance
VIII Semester: Course 2

INCO 82.1 FINANCIAL MANAGEMENT

(Total Lecture hours:80)

Objective:

After studying this paper, students can understand the concepts relating to financial management and various theories relating to financial management.

Unit I Financial Management an Introduction (16 Hours)

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

Unit II Cost of Capital and Capital Budgeting (17 Hours)

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

Unit III Financial Leverage & Capital Structure Theories (18 Hours)

Financial leverage –measures – EBIT, EPS Analysis – operating leverage – financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing –Advantages and disadvantages of leasing

Unit IV Dividend Policy (15 Hours)

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

Unit V Working Capital (14 Hours)

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

Text Books:

1. Prasanna Chandra, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
2. Maheswari, S.N 2015 Financial Management, S.Chand & Sons Publisher, New Delhi.
3. Khan M.Y and P K Jain,2016 Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

Reference Books:

1. Gitman L.J & Dr.M.Manickam, 2015 Principles of Managerial Finance, Pearson Education, New York
2. Pandey I.M 2016 Financial Management, Vikas Publication, New Delhi.
3. Khan & Jain, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
4. Sharma Shashi R.K & Gupta K 2015 Financial Management, Kalyani Publishers, Ludhiana
5. Murthy A 2016 Financial Management , Margham Publishers, Chennai

SUGGESTED MOOC COURSES:

1. *Corporate Financial Decision-Making for Value Creation* (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. *Corporate Finance Essentials* (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.

International Business, Banking and Insurance
VIII Semester: Course 3
INCO 83.1 BUSINESS RESEARCH METHODS

Objective:

To help students to acquire foundational understanding of how to conduct business research

(Total Lecture hours:80)

Unit I: Introduction to Research

(15 hours)

Meaning of Research - Objectives of Research -Types of Research -Significance of Research - Research Process - Problem identification- Formulating the problem statement –Purpose of Review of Literature - Search Procedure and Sources of Literature - Identification of research gap- Formulation of objectives- Research Question – Investigation Question – Hypothesis – Qualities of a good Hypothesis –Null and Alternative Hypothesis.

Unit II: Research and Sample Design

(15 hours)

Research Design - Meaning – Need - Features – Types of Research Design - Census and Sample Survey -Need for Sampling -Steps in Developing a Sampling Plan -Characteristics of a Good Sample Design - Types of Sampling – Probability Sampling – Non probability Sampling- Determining size of the Sample

Unit III: Collection and Processing of Data

(16 hours)

Measurement in Research – Meaning , types and techniques of Scaling - Meaning and classification of data – Sources of Data - Collection of Primary data - (Observation - Interview - Questionnaires – Schedules) - Collection of Secondary Data- Data Processing Operations- Editing, coding, classifying and tabulation of data.

Unit IV: Analysis of Data

(20 hours)

Application of Statistics in Research – Descriptive analysis- Inferential analysis- Concept of Independent & Dependent variables - Testing of Hypotheses(Parametric and Nonparametric test) – Types of Errors - Multivariate Analysis.

Unit V: Interpretation and Report writing

(14 hours)

Meaning of Interpretation - Need and Technique of Interpretation - Precaution in Interpretation -Meaning and significance of Report Writing - Layout of the Research Report - Types of Reports -Precautions for Writing Research Reports - Footnotes -endnote - citations - Bibliography. Appendix

Text Books:

1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2014. Business Research Methods - An Applied Orientation. Springer International Publishing, New Delhi
2. Kothari, C. 2015. Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers, New Delhi
3. Kumar, R. 2016. Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd., New Delhi

Reference Books:

1. Creswell, J. 2015. Research Design Qualitative, Quantitative, and Mixed Methods Approaches. New Delhi: SAGE Publications India Pvt. Ltd.
2. Neuman, W. 2014. Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
3. Walliman, N. 2015 Research Methods - The basics. New York: Routledge.
4. Zikmund, W. G. 2013. Business Research Methods Cengage Learning India Private Limited, New Delhi
5. Panneerselvam, R. 2015. Research Methodology : Prentice-Hall of India Private Limited. New Delhi

SUGGESTED MOOC COURSES:

1. *Understanding Research Methods*, Created by: University of London, Delivered by: Coursera, Taught by: J.Simon Rofe and Yenne Lee.
2. *Mastering Data Analysis in Excel*, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schaich Borg.

International Business, Banking and Insurance
VIII Semester: Course 4
INCO 84.1 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 Leve

(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 2012 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2015 Understanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2016 Electronic Commerce Management, Tata McGraw Hill, New Delhi.

Reference Books :

1. Parag Diwan & Sunil Sharma 2012 E-Commerce A Managerial guide to E-Business Deep & Deep Pub.,Delhi
2. Agarwal Kamallesh N & Agarwal Deeksha _2015 Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi
3. Soka, From EDI to Electronic Commerce,2016 Tata McGraw Hill, New Delhi.

International Business, Banking and Insurance
Elective
VIII Semester: Course 5
INCO 85.1: 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 filling 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 2015 Office Management, Pragati Prakasam, Meerut
- 2.Pillai R.S.N and Bagavathi 2015 Office Management , S.Chand and Sons New Delhi
- 3.Chopra R.K Ms. Ankita Bhatia 2016 Office Management, Himalaya Publication House, New Delhi

Reference Books

- 1.Ragunathan N.S 2016 Office Management Margham Pulications Chennai
- 2.Chopra RK 2000 Office Management, Himalaya Publishing House,Mumbai
- 3.George R.Terry 2015 Office Management and Control, Himalaya Publication House,New Delhi

SUGGESTED MOOC COURSES:

1. *Understanding Modern Business & Organisation (Future Learn)*, Created by: University of Strathclyde, Delivered by: Future Learn.
2. *Foundation of Business Strategy*, Created by: University of Virginia via Coursera, Taught by: Michael J. Lenox.

International Business, Banking and Insurance

IX Semester: Course 1

INCO 91.1 ACCOUNTING FOR MANAGERIAL DECISIONS

Objective

The objective of the course is to acquaint students with accounting concepts, tools and techniques for managerial decisions.

(Total Lecture

Hours : 80)

Unit I: Introduction to Management Accounting (15 Hours)

Management Accounting as an area of accounting; Objectives, nature, Functions and scope of financial accounting, cost accounting and management accounting- Management accounting and Managerial decisions; Management accountant's role and responsibilities.

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

Meaning and objectives-Devices used in analyzing financial statements – Comparative-Common size - Trend-Ratio Analysis-Nature-Significance-Limitations- Interpretation of Ratios-Classification-Liquidity-Solvency-Profitability-Turn over –Financial position ratios.

Unit III: Funds Flow / Cash flow Statements and Budgetary Control (20 hours)

Meaning and uses of Funds flow and cash flow statements-Construction of Funds flow and cash flow statements- Budgeting- Types of Budgets-Budgetary control

Unit IV: Marginal costing and Break Even Analysis (17 hours)

Concept of Marginal cost-Cost volume profit analysis-Break Even analysis-Assumptions and practical applications of break-even analysis-Decisions regarding sales mix, make or buy decisions and discontinuation of a product line etc.

Unit V: Standard costing and Variance analysis (10 hours)

Standard costing as a control technique-Setting of standards and their revision-Variance analysis-Meaning and Importance-Kinds of variance and their uses- Material-Labour-overhead and Sales variances

Text Books:

1. Maheswari S.N.,2017 Principles of Management Accounting ,Sultan Chand & Sons New Delhi.
2. Sharma Shashi R.K & Gupta K, 2016 Management Accounting, Kalyani Publishers, New Delhi.
3. Murthy A and Gurusamy S 2018 Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

Reference Books:

- 1.Kaplan&Afkinson 2016 Advanced Management Accounting, Prentice Hall of India, New Delhi.
- 2.Solomon Raj, L and Arockiyasamy,A. 2016 Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi,2016
- 3.Pillai R.S.N & Bagavathi.V 2017 Management Accounting, S.Chand& Co., New Delhi
- 4.Hingorani N.L &Ramanthan Ed.by T.S.Grewal, 2015 Management Accounting, Sultan Chand & Sons, New Delhi.
5. Ravi M.Kishore, 2017 Management Accounting, Taxmann's Students Publications, New Delhi.

SUGGESTED MOOC COURSES:

1. *Corporate Financial Decision-Making for Value Creation* (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. *Accounting for Decision Making (Coursera)*, Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.

International Business, Banking and Insurance
IX Semester: Course 2
INCO 92.1 DYNAMICS OF BANKING

Objective:

To make the students to understand the nuances of modern banking business

(Total lecture hours: 80)

Unit I: Banking Legislations (15 hours)

Evaluation of Banking Legislations in India – Reserve Bank of India Act 1934 - Major provisions of Banking Regulation Act 1949/1970 Act - Banking Companies (Acquisition and Transfer of undertakings)-Changing Scenario of Banking system- Ordinance 1980 and its Amendment Bill 2005

Unit II: Changing Profile of Indian Banking (18 hours)

.Changing scenario of Indian Banking System- Shift from security to purpose orientation-Change from wholesale character to Retail Character- Financial Exclusion-Need for financial inclusion – Move towards universal banking-Meaning – RBI Guidelines on Universal banking – Hurdles in Universal Banking.

Unit III: Bank Deposits, Loans and advances (15 hours)

.Customers accounts with the Banker-Deposits-Opening of bank accounts-Types of deposits accounts-NRI Deposits - General Rules of sound Lending-Forms of Advances-Credit Appraisal Techniques –Determining credit worthiness-Sources of credit information.

Unit IV : Demonetization and Remonetization

Demonetization – History of Demonetization in India-Meaning-Definition-Background-Objectives-Advantages and Disadvantages. Demonetization – Black money – fake money- Digital financial transactions-cash less economy – Remonetization- The Role of RBI in demonetization and Remonetization-Role of National Payment Corporation of India.

Unit V: Payment System & Digital banking (16 hours)

Rupay- Rupay Secure- IMPS – National Unified USSD Platform (USSD)- National Automated Clearing House (NACH)- Aadhaar Enabled payment System(AEPSC-KYC/MICR Vs CTS- Comparison –National Financial Switch (NFS) RTGS,NEFT,UPI,CCIL-National Payment Corporation – Forex Settlements, Securities Settlement- Innovative Banking Payment System

Text Books :

1. Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd,Chennai
2. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
3. Digital Banking 2016 Indian Institute of Banking and Finance, Taxmann Publication New Delhi.

Reference Books:

1. Subba Rao S and P.L Khanna 2014 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
2. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill,Uttarpradesh
3. Murali S.and Subbkrishna , 2012 Bank and Credit Management, Himalaya Publishing House,New Delhi.

4. Indian Institute of Banking and Finance, 2016 ,Principles & Practice of Banking, McMillan, Mumbai
5. Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan,Mumbai,

Websites: National Payment Corporation of India, CCIL

International Business, Banking and Insurance

IX Semester: Course 3

INCO 93.1 PRINCIPLES AND PRACTICE OF LIFE INSURANCE

Objective:

To make the students familiar with the basic understanding of the Life Insurance mechanism.

(Total lecture hours: 80)

Unit I: Introduction to Insurance

(17 hours)

Meaning and Definition of Insurance – Functions-Features- Advantages-Fundamentals –Principles- Role of Importance-Evolution of Insurance-Main features of Insurance contract-Kinds of Insurance organizations-Role of Insurance in the Development of Commerce and Industry-Current Trends of Outsourcing Sector in India

Unit II: Life Insurance and Risk Coverage

(18 hours)

Annuities – Selection and Measurement of Risk and Mortality Table-Treatment of Sub-Standard Risk-Reserve-Investment Funds-Valuation and Surplus-Policy condition-Life Insurance Corporation of India..

Unit III: Life Insurance for the under privileged

(16 hours)

Industrial, group and micro life insurance-disability benefit policies-Social society schemes and pension plans – Role of Development Officer.

Unit IV: Classification of Life Insurance Policies

(15 hours)

Life Insurance Policies-Classification of Policies- Shopkeepers Insurance Policy-Non Medical Scheme-Pension Policies of LIC of India-Types of premium factors that affect premium calculation-Plan of premium-Computation of Surrender value.

Unit V: Assignment and Nomination of Life Policies

(14 hours)

Types of Assignment-Nomination of Life Policy-Procedure to make Domination-Cancellation of Nomination-Difference between Nomination and Assignment-Revival of lapsed policies.- Procedure of setting Life Claims.

Text Books :

1. Mishra S.B 2016 Insurance Principles and Practices, S.Chand & Sons New Delhi
- 2.. Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai
3. Insurance Institute of India, 2013 Practice of General Insurance, Insurance Institute of India

Reference Books :

- 1.Magee J & Bickihaupt D 2015 General Insurance, Cambridge University Press
- 2.Arun Agarwal Rao P.R 2016 Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
- 3.Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd,Mumbai
- 4.Palande P.S Shah R.S and Lunawat M.L 2013 Insurance in India: Changing Policies and emerging opportunities , Response Books, New Delhi
- 5.Frappoli.M 2015,General Insurance for Information Technology, Professional Publications, New Delhi

International Business, Banking and Insurance
IX Semester: Course 4
INCO 94.1 INTERNATIONAL LOGISTICS MANAGEMENT

Objective:

The objective of the course is to gain knowledge and understand the scope and practice of business logistics and supply chain management.

(Total lecture hours: 80)

Unit I: Introduction to Business Logistics and Supply Chain (16 hours)

Business logistics and Supply Chain-Meaning-Importance-objectives and drivers Strategy-Planning selecting proper channel, Performance measurement-outsourcing-Make or Buy approach-Sourcing Strategy.

Unit II: Structure of Shipping (15 hours)

Structure – Types of ships-Operating systems-Characteristics liner and tramp operators-code of conduct for liner conferences, freight structure and practices-chartering principles.

Unit III: Developments in Ocean Transportation (17 hours)

Containerization: CFS and inland container depots, Multi-modal transportation and CONCOR – Role of intermediaries including freight booking, shipping agents, C&F agents ship-owners and shipper consultation arrangements.

Unit IV: Inventory and Warehousing (17 hours)

Inventory-Objectives, Bullwhip effect, control-Probabilistic inventory models-Risk pooling-Vendor managed inventory-Warehousing functions-Types site selection-Design model-layout design-costing virtual warehouse..

Unit V: Transportation and Packaging (15 hours)

Transportation-Drivers modes measures-Strategies for transportation, 3PL and 4PL., Vehicle routing and scheduling-Packaging-Design consideration material and cost-packing as utilization, consumer and Industrial packing.

Text Books :

- 1.Natarajan L 2017 Logistics Supply Chain Management, Margham Publications,Chennai.
- 2.Sunil Chopra and Petermeindi 2016 Supply Chain Management – Strategy Planning and Operation PHI Learning, New Delhi
- 3.Donold J Bolversox and Davis J.Closs 2016 Logistics Management:The Integrated Supply chain,Tata Mcgraw Hill.,New Delhi.

Reference Books :

1. Rahul V.Altekar, 2016 Supply Chain Management, PHI Learning, New Delhi
2. Ailawadi and Rakesh Singh 2016 Logistics Management PHI Learning, New Delhi
3. Donold Waters and Palgrake 2016 Logistics: An Introduction to Supply Chain Management,Mac Millan, New Delhi
4. Sarika Kulkarni and Ashok Sharma 2014 Supply Chain Management, Tata McGraw Hill Publishing Company, New Delhi
5. Harold Dyckhoff and Springer 2014 Supply Chain Management and Reverse Logistics, International Edition, New Delhi.

International Business, Banking and Insurance

Elective
IX Semester: Course 5
INCO 95.1: 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 2012 Business Communication, Kalyani Pub., Ludhiana
- 2.Balasubramanian 2000 Business Communication, Vikas Pub.,New Delhi,
- 3.Biwsal, Rao, Jena 2012 Business Communications, Kalyani Pub., Ludhiana

Reference Books

- 1.Kapoor, A.N 2012 Business Letters for Different occasions, S.Chand Pub., New Delhi,
- 2.Pillai & Bhagawati 2015 Commercial Correspondence of Management, S. Chand Pub , New Delhi,
- 3.Sundar.K,2016,Business Communications, Vijay Nickolace Imprints Private Limited, Chennai

SUGGESTED MOOC COURSES:

1. **Business Communication (edX)** Created by: The University of British Columbia, Canada, Delivered by: EdX, Taught by: Marlisse Silver Sweeney.
2. **Business Writing (Coursera)** Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew

International Business, Banking and Insurance

IX Semester: Course 6
ISSC 96.1: SOFT SKILLS

Objective:

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

(Total lecture hours: 80)

Unit I: Soft Skills and Personality Development (17 hours)

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 II: Communication Skills (18 hours)

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 III: Interpersonal Skills (18 hours)

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 IV: Employability Skills (13 hours)

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

Unit V: Professional Skills (14 hours)

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

Text Books :

1. Ghosh, B.N. 2012. *Managing Soft Skills for Personality Development*. (Ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd., New Delhi
2. Krishna Mohan and Meera Banerji. 2013 *Developing Communication Skills*. (2nd Edition). New Delhi: MacMillan Publishers India Ltd., New Delhi
3. Neera Jain and Shoma Mukherji. 2012 *Effective Business Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., New Delhi

Reference Books :

- 1 Rao, M.S. *Soft Skills - Enhancing Employability: Connecting Campus with Corporate. 2011*: I.K International Publishing House Pvt. Ltd., New Delhi
- 2 Ashraf Rizwi, M. *Effective Technical Communication. 2010* : Tata McGraw Hill Education Pvt. Ltd., New Delhi
- 3 Bretag Tracey, Crossman Joanna and Bordia Sarbari. 2012 *Communication Skills*. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.

International Business, Banking and Insurance
X Semester: Course 1
INCO 101.1 BANK CREDIT AND RISK MANAGEMENT

Objective:

The objective of this course is to make the students to understand risk management system in banks.

(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: Recovery Management

(14 hours)

Legal and None Legal Recovery measures- Debt Recovery Tribunal-Asset Securitisation and Asset Reconstruction-SARFAESI Act.

Text Books :

1. Ajay Kumar and Chatterjee D.P 2015 Risk Management, Indian Institute of Banking & Finance, MacMillan India Ltd, New Delhi.
2. Benson Kunjukunju 2016 Commercial Banks in India (Growth, Challenge and Strategies), New Century Publications, New Delhi.
3. Data Ranjoshi 2015, Strategy and organization of Corporate Banking. Cyber Tech Publications, New Delhi.

Reference Books :

1. Murali S and Subbakrishna 2015 Bank Credit Management, Himalaya Publishing House, New Delhi.
2. Indian Institute of Banking and Finance 2014, Principles Practices of Banking, MacMillan, Mumbai.
3. Indian Institute of Banking and Finance 2015 General Bank Management, MacMillan, Mumbai.
4. Indian Institute of Banking and Finance 2016, Risk Management, MacMillan, Mumbai

5. Arundeeep Singh, N.S Toor,2016 Credit and Risk Management- A Practical Approach,Skylark Publication, New Delhi.

International Business, Banking and Insurance
X Semester: Course 2

INCO 102.1 EXPORT-IMPORT PROCEDURES AND DOCUMENTATION
Objective

The objective of the course is to acquaint students with procedures and documentation formalities relating to Export-Import transactions.

(Total Lecture

Hours : 80)

Unit I : Export Trade Facilitation (15 hours)

Different categories of Exporters – Types of Export –Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit II : Import Trade Facilitation (15 hours)

Duty free Import Authorization scheme- Electronic filing (on line) procedure- Non Electronic filing procedure- Import under tariff rate quota scheme-General provisions regarding import-Transfer/Disposal of imported goods

Unit III :Import and Export Procedure (20 hours)

Advance Authorization scheme for imported inputs (Raw materials) – Procedure-Imports for jobbing, repairing and servicing- Duty free imports of specified goods – Export Inco terms- Selection of Export Products – Identification of Export Markets- Finding customers/agents- correspondence- Negotiations- Pricing and payment terms-Processing of an Export order- Steps for Exporting – Export Establishment- Registration –Export procedure-Export of samples

Unit IV :Import and Export Documentation (20 hours)

Import Authorization/CCP1 procedure for restricted items- Application forms- Import Procedure –Applications for Export Promotion Councils-IEC Forms-Export Contracts-Processing of an Export order- Manufacture in Bond (Excise& Customs Regulations) – Pre-shipment inspection- Export packing, -Shipping Documents and Declarations-Excise formalities –shipment and realization of export sale proceeds-Banking and Foreign Exchange Forms

Unit V :Cargo, Credit and Exchange Risks (10 hours)

Shipment through container-Air-Land-Post parcel –Marine Insurance-need, types and procedures- ECGC schemes for risk coverage, and procedure for filing claims

Text Books:

- 1.Mahajan M.I, 2015 Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2017 Import & Export Procedure (Import Management), Margham Publications, Chennai.
- 3.Rathor B.S & Rathor, J.S 2016 Export Marketing, Himalaya Publishing House, New Delhi

Reference Books :

- 1.Francis Cherunilam 2016, International Trade & Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram , 2017 Export : What, Where and How? Anupam Publishers, Delhi

3. Hand Book of Export Import Procedures: Ministry of Commerce 2017, Government of India Volume No:1 and 2
4. Mahajan M.I, 2015 Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2015 Import Policy, Procedure and Documentation, Snow white Publications, Mumbai

International Business, Banking and Insurance

X Semester: Course 3

INCO 103.1 PRINCIPLES AND PRACTICE OF GENERAL INSURANCE

Objective:

To make the students to understand the evolution and growth of General Insurance.

(Total lecture hours: 80)

Unit I : Role of General Insurance Business (15 hours)

Introduction-General Insurance in India-General Insurance Business (Nationalisation) Act 1972-General Insurance Corporation of India (GIC)- The changing Scenario of General Insurance Business- General Insurance Act 1972.

Unit II: Nature of Marine Insurance Contract (20 hours)

Marine Insurance Policies –Characteristics -Essential elements of Marine Insurance-Clauses- Policy condition-Premium calculation-Marine losses-Payment Claims— Refund of premium- Reinsurance in Marine Insurance Scheme -Mutual Insurance-Procedure for taking out a Marine Policy-Marine Insurance Policy and important clauses-Marine Insurance Act 1963.

Unit III: Nature of Fire Insurance (18 hours)

Nature and use of Fire Insurance-Fire Insurance Contract-Kinds of Policies – Procedure of Buying Fire Policy-Policy conditions-Rate Fixation-Payment of Claims-Re-insurance

Unit IV: Miscellaneous Insurance – I (15 hours)

Money Insurance – Introduction -Scope- Functions –Coverage-Special features- exclusions-conditions-underwriting consideration- Rating pattern-Claims Procedure- Bankers Indemnity and jewelers- Block insurance-coverage.

Unit V: Miscellaneous Insurance – II (12 hours)

Agricultural Insurance-Cattle Insurance-Live Stock Insurance-Poultry Insurance – Sheep and Goat Insurance- Micro Insurance- Motor Insurance –Motor third party pool-Dy functional motor market-knock for knock agent--Insurance Regulatory and Development Authorities (IRDA) –Objectives-Powers and functions.

Text Books :

1. Sundar.K 2017 Principles and Practices of Insurance, Vijay Nicole Imprints Ltd, Chennai
2. Mishra S.B 2016 Insurance Principles and Practices, S.Chand New Delhi
3. Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai

Reference Books :

- 1.Magee J & Bickihaupt D 2014 General Insurance, Irwin Publishers, New Delhi Publications New Delhi
2. Arun Agarwal Rao P.R 2012 Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
- 3.Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd, Mumbai

4. Palande P.S, Shah R.S and Lunawat M.L 2013 Insurance in India: Changing Policies and emerging opportunities , Response Books, New Delhi
5. Frappoli.M 2015, General Insurance for Information Technology, Professional Publications, New Delhi

International Business, Banking and Insurance
X Semester: Course 4
INCO 104.1 PROJECT AND VIVA VOCE

International Business, Banking and Insurance
Elective
X Semester: Course 5
INCO 105.1 : 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 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana
- 2.Mishra, C 2015 Insurance, S.Chand & Co., New .Delhi,
- 3.Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai

Reference Books :

- 1.Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai,
- 2.Laxmi Narin 2014 Principles of Insurance, S.Chand & Co., New Delhi.
- 3.Julia Holyoake & Welpers Bill William 2013 Insurance, PHI, New Delhi
- 4.Arun Agarwal Rao P.R 2015 Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
- 5..Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd, Mumbai.

Co-operative Management
VII Semester: Course 1
INCO 71.1 BUSINESS ENVIRONMENT

Objective:

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

(Total Lecture Hours: 80)

Unit I: Introduction to Business and its Environment (15 hours)

Characteristics of modern business, concept and nature of Business Environment, characteristics of environment, Micro and macro environment, Impact of business environment on business decisions- Stages of Environmental Analysis – approaches to environmental analysis.

Unit II: Economic Environment: (18 hours)

Economic Environment- Concept and nature of economic environment- Economic System – Business Cycle – Inflation – Causes – Impact of Inflation – Deflation- Stagflation – Planned Economy- Five year Plans - NITI Aayog - Members – Functions. Fiscal Policies – Union Budget – Structure of Union Budget.

Unit III: Global Environment (15 hours)

Nature of Globalisation – Rationale for Globalisation – MNCs, Benefits from MNCs –Problems – Strategies in Globalisation – FIIs and FDI – WTO – Functions of implications for India.

Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

Unit IV: Political and Cultural Environment: (16 hours)

Political environment – Democracy- Totalitarianism – types-Types of political system-changing profile of Indian economy-Political Risk-Political Risk assessment-Legal environment- MRTP Act, FERA and SEBI-Socio Cultural environment-Business and Society- Business and Culture Corporate Social Responsibility-Social audit-Business ethics- and corporate governance.

Unit V: Technological Environment and Digital India (16 hours)

Technological environment – Concept-Nature of technological environment- Elements of Technology and Society-Digital India-Nine Pillars of Digital India-PayGov-Digital Locker- ETTAL –Jan Dhan Joyana-.Make in India-Start up India Scheme- Stand up India Scheme-National Digital Literacy Mission – National optical fibre net work-Make in India-Investment opportunities in India.

Text Books:

- 1.Acharya&Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai
- 2.Aswhathappa, K 2014 Essentials of Business Environment, Himalaya Publishing House,Mumbai
- 3.Charles W.L.Hill 2015 Global Business Today, Tata McGraw Hill, UK, 2004

Reference Books:

- 1.Heldi Vernon 2012 Business and Society, Tata McGraw Hill, UK.
- 2.Adrian Palmer and Bob Hartley 2015 The Business Environment, McGraw Hill, UK
- 3.Rajan,V.R 2015 Globalisation of Indian Industries – Strategies and Management, Deep & Deep Publications, New Delhi
- 4.Cherunilam,Francis 2012 Business Environment, Himalaya Publishing House,Mumbai
- 5.Ghosh,P.K 2015 Business Policy-Strategic Planning and Management Sultan Chand &Sons, New Delhi,

SUGGESTED MOOC COURSES:

1. *International Business Environment and Global Strategy (edX)*, Created by: Indian Institute of Management, Bangalore, Delivered by: EdX.
2. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Co-operative Management
VII Semester: Course 2
INCO 72.1 ADVANCED FINANCIAL ACCOUNTING

Objective:

After studying this paper, students can understand the concepts relating to financial accounting and solve the financial accounting problems as per the accounting principles.

(Total Lecture hours:80)

Unit I Partnership accounts (17 hours)

Partnership accounts - Division of profits – past adjustments and guarantee – Admission, Retirement and Death of a Partner – Accounting Standard 10 Intangible assets and Goodwill - Accounting Treatment.

Unit II Dissolution and Sale of Partnership (14 hours)

Dissolution – Insolvency of Partners – Rule in Garner Vs. Murray – Piecemeal Distribution – Sale of a Partnership Firm to a company.

Unit III Hire purchase and Installment system (16 hours)

Hire purchase system – Default in payment of Installment- Partly and Complete Repossession of Stock – Accounting Procedures - Hire purchase trading A/c – Stock and Debtors System – Installment system

Unit IV Branch and Departmental Accounts (16 hours)

Branch accounts – Dependent Branches – Stock and Debtors System – Independent branches – Wholesale Branch system – Foreign Branch – Departmental Accounts- Inter-Departmental transfer – Treatment of unrealized profit

Unit V Recent accounting (17 hours)

Concept and Need for Responsibility Accounting - Responsibility Accounting – Human Resource Accounting. Financial Reporting – Annual reports – Half yearly report – Content of Annual Reports Disciplines in Financial Reporting

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Books:

- 1.R.L Gupta & Radhasamy, 2012 Advanced Accounting, S.Chand & Sons Publisher, New Delhi.
- 2.M. C. Shukla, T. S. Grewal 2015 Advanced Accounts, 2015, S. Chand Publishers, New Delhi
- 3.S.P Jain KL Narrang 2016 Advanced Accountancy I and II Kalyani Publishers Ludhiana

Reference Books:

- 1.B. Charumathi, N. Vinayakam, 2012 Financial Accounting, S. Chand Publishers, New Delhi.
- 2.S.K. Battacharyya, 2015 Accounting for Management, Vikas Publication, New Delhi
- 3.Jawahar Lal & Seema Srivastava,2013 Financial Accounting (Principles and Practices), S. Chand Publishers, New Delhi
- 4..R.S N Pillai, Bagavathi & S.Uma, 2015 Fundamentals of Advanced Accounting Financial Accounting, S.Chand & Sons Publisher, New Delhi.
5. T.S.Reddy and A.Murthy 2016 Financial Accounting Margham Publications Chennai

SUGGESTED MOOC COURSES:

1. *Financial Accounting: Advanced Topics (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
2. *Financial Accounting: Foundations (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.

Co-operative Management
VII Semester: Course 3
INCO 73.1 BANKING AND INSURANCE
(Total Lecture Hours 80)

Objective:

To impart the knowledge about the banking and Insurance which are more related to the commerce subjects.

Unit I: Banking Functionary Services (16 hours)

Commercial Banks - Functions – services – mechanism of Credit creation; merchant banking – virtual banking – Central banking – Functions – Credit controlling mechanism.

Unit II : Commercial banks role on Economic development (17 hours)

Industrial and priority sectors lending – policies term lending, industrial priority sector lending. Rehabilitation of small sick units, guidelines for priority sector lending commercial bank role in SME - micro credit.

Unit III : Instruments in Banking (16 hours)

Negotiable Instruments-Features-Types of Cheques-Draft-Promissory notes- Other type of Banking Institutions.

Debit card and Credit card-Smart card-Endorsements-Types

Unit IV : Insurance and Function (15 hours)

Definition - Importance, Introduction – General Principles of insurance contract - Life insurance Vs other forms of insurance – various plans and claim settlement – recent development in life insurance.

Unit V: General insurance Policies (16 hours)

Features of marine insurance, types of marine policies, marine clauses – marine losses, Features of fire insurance, insurable interest – types of fire insurance policies.

Text Books:

- 1.Mishra, M.N., S.B.Mishra, 2015. Insurance Principles and Practice, S.Chand & Company PVT Ltd, Ram Nagar, New Delhi
- 2.Murthy, A. 2017 Principles and Practices of Insurance Margam Publication, Chennai .
- 3.Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,

Reference Books:

1. Shekhar K.C., Lekshmy Shekhar, 2012 Banking Theory and Practice, Vikas Publishing houses Pvt Ltd., Chennai
2. Ramachandran R.,2012 Banking Theory and Practices MJP Publishers, 5, Muthu Kalathy Street, Triplicane, Chennai – 5.
3. Sundaram, KPM, E.N.Sundaram, 2016 Modern Banking Sultan Chand & Sons, New Delhi.
- 4.Gupta, P.K., 2016 Insurance and Risk Management Himalaya Publishing House, Girgaon Mumbai.
- 5.Premkumar Srivatsava 2014 Banking Law and Practice, Himalaya Publishing House,Mumbai.

SUGGESTED MOOC COURSES:

1. *Just Money: Banking as if Society Mattered (edX)*, Created by: MIT and MITx Delivered by EdX, Taught by: Alice Maggio, J. Phillip Thompson, Katrin Kaeufer, Lafayette Cruise and Lily Steponaitis.
2. *Economics of Money and Banking*, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Co-operative Management
VII Semester: Course 4
INCO 74.1 MARKETING MANAGEMENT

Objective: (Total Lecture hours:80)

To provide the knowledge of different aspects of marketing and its management aspects.

Unit I: Introduction to Marketing (18 hours)

Marketing – Concept – Nature- Scope and Evolution of Marketing –Consumer needs – Consumer driven Market Strategy- Marketing Environment- Marketing Strategy- Marketing – Global Marketing Challenges.

Unit II: Consumer Behaviour (16 hours)

Consumer behaviour- Consumer Markets- Characteristics of Consumers-Importance of understanding consumers – Dynamics of consumer behaviour – Theories of consumer behaviour - Theories of buying behaviour –Consumers Decision making process for new products- Business buyer behaviour – Business buyer decision.

Unit III: Market Segmentation (14 hours)

Market Segmentation – Segmentation of Consumer markets- Segmentation of Business markets- Target marketing – Positioning – Maps- Positioning Strategy.

Unit IV: Product Development (18 hours)

Product – Products and services – Brands – Brand equity – Marketing mix and services marketing mix new product development – Idea generation – Concept development and testing- Test Marketing – Product life cycle- Product life cycle stages- Pricing products- Pricing decisions – Different types of Prices- Pricing approaches.

Unit V: New Age Marketing (14 hours)

Marketing in the Digital Era- Forces determining the digital age – Internet explosion New types of intermediaries – Digital Marketing Strategy – E-business- E-Commerce – E-Marketing – E -Marketing Domains – Challenges- E-Commerce

M-Commerce- Meaning – Growth-opportunities-Issues-and Challenges-Future of M-commerce – Green Marketing.

Text Books :

- 1.Bhatia,B.S. and G.S.Batra, 2013 Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden New Delhi.
- 2.Sherlekar, S.A., 2017 Marketing Management, Himalaya Publishing House,Gurgaon,Mumbai.
- 3.Pillai Bagavathi R.S.N., 2014 Marketing Management, S Chand and Company Limited,Ram Nagar,New Delhi.

Reference Books:

- 1.Philip Kotler, Kevin Lane Keller, 2015 Marketing Management Pearson Education India Ltd.,New Delhi.
- 2.Joshi-Principles of Marketing Management, 2011 Cyber Tech Publications, Ansari Road, Daryaganj, New Delhi.
- 3.Bhatia,B.S. and G.S.Batra 2015 ,Modern Marketing Management, Deep & Deep Publications Pvt Ltd Rajouri Garden, New Delhi.
- 4.Rajan Saxena, Marketing Management,2010 Tata Mc-Graw Hill Education Private Limited, New Delhi.
- 5.Chandrasekar, K.S.,2013 Marketing Management Text and Cases-Vijay Nicole Imprints Private Limited, Chennai.

Co-operative Management
Elective
INCE 75.1 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. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tanna, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2015 Banking –Theory System, S.Chand & Co., New Delhi.

Reference Books:

1. Radhaswami, M & Basudevan 2015 A Text Book of Banking, S.Chand & Co., New Delhi.
- Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi
2. Subba Rao S and P.L Khanna 2015 Principles & Practice of Bank Management, Himalaya Publishing House, Mumbai.
3. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttarpradesh
4. Murali S. and Subbakrishna, 2015 Bank and Credit Management, Himalaya Publishing House, New Delhi.

SUGGESTED MOOC COURSES:

1. **Economics of Money and Banking**, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.

Co-operative Management
VIII Semester: Course 1
INCO 81.1 HUMAN RESOURCE MANAGEMENT
(Total Lecture hours:80)

Objective:

The objective of the course is to familiarize the students about the different aspects of human resources in the organization.

Unit I: Introduction to Human Resource (17 hours)

HRM Concepts – Significance- Scope –Nature of human resource management – Features of HRM – Personal Management Vs HRM, Functions of HRM-Competencies of HR manager- Employer Identifying – and competency mapping – Changing role of HRM - Global and Indian scenario.

Unit II: HR Planning & Job Analysis (15 hours)

Importance of HR planning- Characteristics of HR planning – Factors influencing HR planning Levels – Process in HR planning – HR – Format System – Job analysis – Job description – Job designation.

Unit III: Human Resource Development (16 Hours)

Recruitment – Factors – Recruitment Policy- Recruitment process – Sources of recruitment – selection – Concept – Selection Strategies – Selection Tests – Interview – Process- Types –Training- Features- Process- Various methods of Training.

Unit IV: Performance appraisal & Compensation Management (18 hours)

Concept – Scope – Significance – Objectives- Traditional and Modern methods of appraisal – MBO – 360 degree appraisal – developing carriers- talent management-Compensation – Job evaluation – Methods – Compensation management and compensation plan – Wage – Wage structure – Methods of Wage payment.

Unit V: Motivation (14 hours)

Meaning – Nature – Significance – All Theories of Motivation – Approaches to Motivation – Motivational Applications – Human Resource Audit – Meaning – Objectives – Quantitative indicators – HR Audit Plan.

Text Books :

1. Prasad, L M, 2015 Human Resource Management, Sultan Chand & Sons, New Delhi.
2. Aswathappa, K , 2016 Human Resource Management, 6(e)Tata McGraw Hill Education PVT Ltd, New Delhi.
3. Pattanayak , Biswajeet,2015 Human Resource Management – 4(e) PHI Learning PVT Ltd. New Delhi

Reference Books:

- 1.Gary Dessler, Biju Varkkey 2015 Human Resource Management – Pearson Education India Ltd.,New Delhi.
- 2.Rao, VSP 2014 ,Human Resource Management-Text and Cases, 3(e) Excel Books, New Delhi.
- 3.Narayan B,2016 Human Resource Management, APH Publishing Corporation, Ansari Road, Darya Ganj, New Delhi.

4. Jayant Mukherjee , 2017 Designing Human Resource Management Systems-A Leader's guide, SAGE Response, Mohan Co-operative Industrial Area, Mathura Road, New Delhi.

5. Jaya Bharathi, S., T. Raju, 2015 Human Resource Management , Wiley India Pvt. Ltd., New Delhi.

Co-operative Management
VIII Semester: Course 2
INCO 82.1 FINANCIAL MANAGEMENT
(Total Lecture hours:80)

Objective:

After studying this paper, students can understand the concepts relating to financial management and various theories relating to financial management.

Unit I Financial Management an Introduction (16 Hours)

Nature and scope of financial management – objectives – Financial decisions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money – concept of value and return.

Unit II Cost of Capital and Capital Budgeting (17 Hours)

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital – capital budgeting – Techniques – Traditional Methods - payback period and ARR - Discounted cash flow Technique – NPA, PI and IRR – Risk Analysis in Capital Budgeting.

Unit III Financial Leverage & Capital Structure Theories (18 Hours)

Financial leverage –measures – EBIT, EPS Analysis – operating leverage – financial - business and operating risks – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis – Determinants of capital structure ; Leasing – Nature & Types of leasing –Advantages and disadvantages of leasing

Unit IV Dividend Policy (15 Hours)

Dividend Theories – Walter's model – Gordon and MM's models – Dividend policy – forms of Dividend – Determinants of dividend policy

Unit V Working Capital (14 Hours)

Management of working capital – concept – importance – Determinants and computation of working capital – Management of cash, inventory and receivables.

Note: Question Paper shall cover 80% theory and 20% Problem in Capital Budgeting

Text Books:

1. Prasanna Chandra, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
2. Maheswari, S.N 2015 Financial Management, S.Chand & Sons Publisher, New Delhi.
3. M Y Khan and P K Jain,2016 Basic Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi

Reference Books:

1. Gitman L.J & Dr.M.Manickam, 2015 Principles of Managerial Finance, Pearson Education, New York
2. Pandey I.M 2016 Financial Management, Vikas Publication, New Delhi.
3. Khan & Jain, 2016 Financial Management, Tata McGraw Hill Publishing Company Limited, Noida,
4. Sharma Shashi R.K & Gupta K 2015 Financial Management, Kalyani Publishers, Ludhiana
5. Murthy A 2016 Financial Management , Margham Publishers, Chennai

SUGGESTED MOOC COURSES:

1. *Corporate Financial Decision-Making for Value Creation* (Coursera), Created by: University of Melbourne, Delivered by: Coursera, Taught by: Paul Kofman Sean Pinder.
2. *Corporate Finance Essentials* (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.

Co-operative Management
VIII Semester: Course 3
INCO 83.1 BUSINESS RESEARCH METHODS

Objective:

To help students to acquire foundational understanding of how to conduct business research
(Total Lecture hours:80)

Unit 1: Introduction to Research (15 hours)

Meaning of Research - Objectives of Research -Types of Research - Significance of Research - Research Process - Problem identification- Formulating the problem statement –Purpose of Review of Literature - Search Procedure and Sources of Literature - Identification of research gap- Formulation of objectives- Research Question – Investigation Question – Hypothesis – Qualities of a good Hypothesis – Null and Alternative Hypothesis.

Unit II: Research and Sample Design (15 hours)

Research Design - Meaning – Need - Features – Types of Research Design - Census and Sample Survey -Need for Sampling -Steps in Developing a Sampling Plan -Characteristics of a Good Sample Design - Types of Sampling – Probability Sampling – Non probability Sampling.- Determining size of the Sample

Unit III: Collection and Processing of Data (16 hours)

Measurement in Research – Meaning , types and techniques of Scaling - Meaning and classification of data – Sources of Data - Collection of Primary data - (Observation - Interview - Questionnaires – Schedules) - Collection of Secondary Data- Data Processing Operations- Editing, coding, classifying and tabulation of data.

Unit IV: Analysis of Data (20 hours)

Application of Statistics in Research – Descriptive analysis- Inferential analysis- Concept of Independent & Dependent variables - Testing of Hypotheses(Parametric and Nonparametric test) –Types of Errors - Multivariate Analysis.

Unit V: Interpretation and Report writing (14 hours)

Meaning of Interpretation - Need and Technique of Interpretation - Precaution in Interpretation -Meaning and significance of Report Writing - Layout of the Research Report - Types of Reports -Precautions for Writing Research Reports - Footnotes - endnote - citations - Bibliography. Appendix

Text Books:

1. Anusree, M., Mohapatra, S., & Sreejesh, S. 2014. Business Research Methods - An Applied Orientation. Springer International Publishing,Ne Dehi
2. Kothari, C. 2015. Research Methodology Methods and Techniques. New Delhi: New Age International (P) Limited, Publishers.New Delhi
3. Kumar, R. 2016. Research Methodology - A step-by Step Guide for Beginners SAGE Publications India Pvt Ltd.,New Delhi

Reference Books:

1. Creswell, J. 2015. Research Design Qualitative, Quantitative, and Mixed Methods Approaches. New Delhi: SAGE Publications India Pvt. Ltd.
2. Neuman, W. 2014. Social Research Methods Qualitative and Quantitative Approaches. Harlow, Essex: Pearson Education Limited.
3. Walliman, N. 2015 Research Methods - The basics. New York: Routledge.
4. Zikmund, W. G. 2013. Business Research Methods Cengage Learning India Private Limited. New Delhi
5. Panneerselvam, R. 2015. Research Methodology : Prentice-Hall of India Private Limited. New Delhi

SUGGESTED MOOC COURSES:

1. *Understanding Research Methods*, Created by: University of London, Delivered by: Coursera, Taught by: J.Simon Rofe and Yenne Lee.
2. *Mastering Data Analysis in Excel*, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schaich Borg.

Co-operative Management
VIII Semester: Course 4
INCO 84.1 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 2012 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2015 Understanding Electronic Commerce, Microsoft Press,
3. Saily Chan & John Wiley 2016 Electronic Commerce Management, Tata McGraw Hill, New Delhi.

Reference Books :

1. Parag Diwan & Sunil Sharma 2012 E-Commerce A Managerial guide to E-Business Deep & Deep Pub.,Delhi
2. Agarwal Kamalesh N & Agarwal Deeksha _2015 Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi
3. Soka, From EDI to Electronic Commerce,2016 Tata McGraw Hill, New Delhi.

Co-operative Management
Elective
INCE 85.1 : 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 2015 Office Management, Pragati Prakasam, Meerut
2. Pillai RSN & Bagavathi,2016,Office Management, S.Chand &Sons, New Delhi
3. Chopra R.K.Ms Ankita Bhatia,2016 , Office Management, Himalaya Publication House,New Delhi

Reference Books

1. Rangunathan N.S,2016, Office Management, Margham Publications, Chennai
2. Chopra, RK 2000 Office Management, Himalaya Pub. House, Mumbai,
3. George R.Terry 2015 Office Management and Control Himalaya Publication House, New Delhi

SUGGESTED MOOC COURSES:

1. *Understanding Modern Business & Organisation (Future Learn)*, Created by: University of Strathclyde, Delivered by: Future Learn.
2. *Foundation of Business Strategy*, Created by: University of Virginia via Coursera, Taught by: Michael J. Lenox.

Co-operative Management
IX Semester: Course 1
INCO 91.1 CO - OPERATION IN INDIA

Objectives

The objective is to make the student community to have a broad knowledge up on the genesis of co-operative movement in India

(Total lecture hours: 80)

Unit I :Origin and Concept of Co-operation (16 Hours)

Definition of Co-operation – Features – Benefits of Co-operation – Co-operative Thought: Robert Owen, Dr.William King, Charles Fourier, Jawaharlal Nehru and Mahatma Gandhiji. Co-operative Principles: Rochdale Principles - Reformulated Principles by ICA.

Unit II :Co-operation and Other Forms of Organisations (15 Hours)

Co-operation and Corporate concerns: Sole Trader, Partnership Firm and Joint Stock Company, Co-operation and Public Utility Concerns, Self-help Groups and Co-operative and JLG (Joint Liability Group) Comparison between Capitalism, Socialism – Cooperation in the middle way

Unit III : Development of Co-operation (18 Hours)

Historical background – Development of Co-operation during Pre-independence Period and Post-independence Period: All India Rural Credit Survey Committee, All India Rural Credit Review Committee, Sivaraman Committee (CRAFICARD), Kushroo Committee and Report of Task Force on Co-operative Credit Structure (Vaidyanathan), Report of the High Powered Committee on Co-operatives – Findings and Recommendations

Unit IV : Co-operative Education and Training (16 Hours)

Co-operative Extension, Co-operative Education and Training - Need and Importance - Institutions for Co-operative Education and Training in India - Role of National Co-operative Union of India (NCUI) - State Co-operative Union - Research in Co-operation - Programs and Policies for Member Education - Role of Women in Co-operatives.

Unit V: Role of Government and Apex Agricultural Institutions (15 Hours)

Government Assistance to Co-operatives: Central and State Participation in Share Capital, Subsidies and Administrative Assistance - Role of National Bank for Agricultural and Rural Development (NABARD) - Reserve Bank of India (RBI) – International Co-operative Alliance (ICA) and its Functions

Text Books :

1. Hajela T.N 2016 Co-operation-Principles, Problems and Practice, Ane Books Pvt. Ltd, New Delhi.
2. Mathur B.S 2002 Co-operation in India, Sahitya Bhavan Publications, Agra, 2002
3. Bedi R.D 2000 Theory, History and Practice of Co-operation. Konark Publications, Agra.

Reference Books :

1. Ravichandran K and Nakkiran S 2009 Co-operation: Theory and Practice, Abijit Publication, New Delhi.
2. Krishnaswami O.R and Kulandaisamy V 2000 Co-operation: Concept and Theory, Arudra Academy, Coimbatore.
3. Patnaik, Umesh, Roy&Ananta K 2002 Co-operation and Co-operative Management, Kalyani Publishers, Ludhiyana.

4. Tripathy 2000 Co-operative for Rural Development, Tamil Nadu Book House, Chennai.
5. Sharada V 2000 The Theory of Co-operation, Himalaya Pub, Mumbai

Committee Reports:

Kushroo's Committee Report

Vaidhyanathan Committee Report

Committee & Commissions on Co-operation By Paranjothi

Co-operative Management
IX Semester: Course 2
INCO 92.1 CO-OPERATION IN FOREIGN COUNTRIES

Objectives:

To help the students to know about the origin and development of various types of co-operation at different countries

(Total lecture hours: 80)

Unit I :Consumer Co-operative Movement in England (17 Hours)

Introduction - Robert Owen, Dr. William King and Rochdale Pioneers – The Retail Stores, Co-operative Wholesale Society - The Scottish Co-operative Wholesale Society, Co-operative Wholesale Society and Scottish Co-operative Wholesale Society a Comparative Study – Difficulties of the Co-operative Wholesale Movement. Co-operative consumer movement in Sweden: Feature – Constitution and working of Cooperative Forbundet (K.F).

Unit II : Credit Movement in German and Italy (18 Hours)

Origin of Co-operative Movement; Raiffesien Societies, Schulze–Delitzsch Societies - Comparative Study of Raiffesien and Schulze Societies – First and Second World War and the Co-operative Movement - Development after the Second World War - Co-operation in Italy; Working of Banca Popolarre (Peoples Bank), Casse Ruralie (Rural Banks), Formation of Fascist National Organism of Co-operation (FNTE)

Unit III : Dairy Co-operatives in Denmark (14 Hours)

Co-operative Dairies - Growth and Development - Factors Responsible for the Success of Co-operative Dairies – Co-operative Bacon and Egg Societies: Co-operative Cattle Societies – Characteristic Features of Danish Co-operative Movement - Difficulties for India in Adopting the Danish Model

Unit IV: Co-operative Movement in Israel (16 Hours)

The Early Co-operative Groups - The Beginning of Co-operative Movement in Palastene - Co-operative Developments in Israel; Credit Co-operatives, Agricultural Co-operatives, Co-operative Housing, Workers Producers Transportation and Service Societies (WPTSS), Consumer Co-operatives – Features of the Co-operative Movement in Israel

Unit V: Co-operative Movement in U.S.A (15 Hours)

The Origin – Rural Co-operative Movement, Urban Co-operative Movement; Consumers' Co-operatives, Service Co-operatives, Credit Unions, New Wave Co-operatives, Health Care Co-operatives – Chief Characteristics of the Co-operative Movement in U.S.A

Text Books :

1. T.N.Hajela, Co-operation – Principles, Problems and Practice, Ane Books Private Limited, New Delhi, 2016
2. T.N.Hajela, Co-operation - Principles, Problems and Practice, Konark Publishing House, New Delhi, 2010
3. Onafowokan O, Oluyombo, Co-operative Finance in Developing Economics, Soma Prints Limited. Nigeria, 2012
4. Bedi R.D, Theory, History and Principles of Co-operation, Loyal Book Depot, Meerut, 1996
5. Kulkarni, Theory & Practice of Co-operative in India and Abroad, Co-operative Books Depot, Bombay, 2000

Reference Books :

1. Madan G.R, 1994 Co-operative Movement in India, Mittal Publications, New Delhi

2. Hajela T.N, 2010 Co-operation: Principles, Problems and Practice, Konark Publishing House, New Delhi,
3. John Winfred & Kulandaiswami V 2000, History of Co-operative Thoughts, Rainbow Publications, Coimbatore,
4. Memoria C.B, 1973 Co-operation in India and Abroad, Kitab Mahal, Allahabad.
5. Krishnaswami O.R, 1999 Fundamentals of Co-operation, S.Chand & Sons, Delhi,

Co-operative Management
IX Semester: Course 3
INCO 93.1 CO-OPERATIVE FINANCIAL INSTITUTIONS IN INDIA

Objective:

To impart the students the basic functions of co-operative financial institutions in India. **(Total Lecture Hours 80)**

Unit I: Introduction to Co-operative Financial Institutions (17 hours)

Rural Indebtedness – Causes and Effect – Sources of Rural Credit – Types – Institutional arrangements for Rural Credit through Cooperatives – Role of Cooperatives in the Promotion of Rural Economy – Structure of Credit Cooperatives

Unit II: Agricultural Credit Co-operatives (Short and Medium) (18 hours)

Primary Agricultural Cooperative Societies (PACS) – LAMPS – DCCBs – SCBs – Structure - Working – Lending Policy – Recoveries and Overdue Problems – Causes – Problems – Remedies – Recent development.

Unit III: Agricultural Credit Co-operatives (Long Term) (15 hours)

Need and Importance - Primary Co-operative Agricultural and Rural Development Banks (PCARDBs) - Sources of Funds – Objectives - Functions – Lending Procedures - State Cooperative Agricultural and Rural Development Bank (SCARDB), Objectives – Constitution – Functions - Diversified Lending – Over dues - Causes – Problems – Remedies.

Unit IV: Non Agricultural Credit Co-operatives (14 hours)

Constitution and Functions of Urban Co-operative Banks – Constitutions – Objectives – Need and Importance - Functions - Employees Credit Co-operative Societies, Co-operative Housing Societies, Fisheries Co-operatives – Objectives – Functions - Problems

Unit V: Management of Co-operative Finance and Banking Institutions (16 hours)

Viability Norms – NPA – Recovery Procedures - Government Sponsored Schemes - Group Lending - Challenges before Cooperative Financial and Banking Institutions in the Globalised Economy – Institutional / Industrial Visit

Text Books :

1. Chouby B.N 1968 Cooperative Banking In India, Asia Publishing, Bombay.
2. Laud G.M 1956 Cooperative Banking In India, The Co-operators Book Depot, Bombay.
3. Nakkiran S. 1982 Agricultural Financing In India, Rainbow Publications, Coimbatore.

Reference Books :

1. Ravichandran K 2000, Crop Loan system and Overdue, Spellbound Publication, Rohtak.
2. Ravichandran K and Nakkiran S 2009, Cooperative: Theory and Practice, Ability Publication, Delhi.

Co-operative Management
IX Semester: Course 4
INCO 94.1 CO-OPERATIVE ACCOUNTING AND AUDITING

Objective:

To gain knowledge about accounting and auditing system in cooperative societies
(Total lecture hours: 80)

Unit I: Introduction to Accounting

(15 hours)

Concepts – Need and Importance Definition - Book Keeping-Accounting Concepts and Convention -Objectives - Limitations - Advantages-Methods of Accounting - Subsidiary Book - Cash Book - Different Types of Cash Book.

Unit II: Co-operative Accounts keeping

(17 hours)

Double Entry Book Keeping - Cooperative Account Keeping - Journal - Ledgers - Trial Balance - Final Account - Bank Reconciliation Statement and Rectify Errors – Distribution of Net Profit.

Unit III: Commercial and Co-operative Audit

(16 hours)

Origin - Definition - Objectives - Advantages - Nature and Scope - Difference between Commercial Vs Cooperative Audit – Rights – Duties - Responsibility of Co-operative Auditors

Unit IV: Vouching, Verification and Valuation of Assets and Liabilities

(16 hours)

Meaning of Vouching - Types - Internal Checking and Internal Audit - Vouching of Cash and Trade Transaction - Routine Checking - Verification Meaning - Valuation of Assets and Liabilities - Depreciation - Meaning and Definition of Various Reserves - Audit of Final Account - Relationship Between Profit and Loss Account Vs Balance Sheet.

Unit V: Audit Programme for Selected Co-operatives

(16 hours)

Co-operative Credit Institutions - PACS, DCCB and Non - Credit Cooperatives -

Audit Classification – Preparation of Final Audit – Memorandum and its Enclosures – Schedule of Audit Defects - Marketing Co-operatives, Consumer's Cooperatives, Dairy Cooperatives and Industrial Co-operatives

Text Books :

1. Krishaswami O.R Cooperative Audit,
2. Tandon 2004 Principles & Practice of Auditing, S. Chand & Co. New Delhi
3. Dinker pagare 2013 Principles & Practice of Auditing, S. Chand & Co. New Delhi

Reference Books :

1. Government Of Tamil Nadu 2002 Department Of Cooperation, Cooperative Audit Manual
2. Ravinder & Sharma 2011 Auditing, Principles & Practices

Co-operative Management
Elective
IX Semester: Course 5
INCE 95.1 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 –2012 Business Communication, Kalyani Pub., Ludhiana
- 2.Balasubramanian 2016 Business Communication, Vikas Pub.,New Delhi,
- 3.Biwsal, Rao, Jena 2015 Business Communications, Kalyani Pub., Ludhiana

Reference Books :

- 1.Kapoor, A.N 2012 Business Letters for Different occasions, S.Chand Pub., New Delhi,
- 2.Pillai & Bhagawati 2015 Commercial Correspondence of Management, S. Chand Pub , New Delhi,

SUGGESTED MOOC COURSES:

1. **Business Communication (edX)** Created by: The University of British Columbia, Canada, Delivered by: EdX, Taught by: Marlis Silver Sweeney.
2. **Business Writing (Coursera)** Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew

Co-operative Management
IX Semester: Course 6
ISSC 96.1 SOFT SKILLS

Objective:

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

(Total lecture hours: 80)

Unit 1: Soft Skills and Personality Development

(17 hours)

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

(18 hours)

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

(18 hours)

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 – Counseling Skills.

Unit 4: Employability Skills

(13 hours)

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

(14 hours)

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

Text Books :

1. Ghosh, B.N. 2012. *Managing Soft Skills for Personality Development*. (Ed). New Delhi: Tata McGraw Hill Education Pvt. Ltd., New Delhi
2. Krishna Mohan and Meera Banerji. 2013 *Developing Communication Skills*. (2nd Edition). New Delhi: MacMillan Publishers India Ltd., New Delhi
3. Neera Jain and Shoma Mukherji. 2012 *Effective Business Communication*. New Delhi: Tata McGraw Hill Education Pvt. Ltd., New Delhi

Reference Books :

1. Rao, M.S. *Soft Skills 2011: Enhancing Employability: Connecting Campus with Corporate*. I.K International Publishing House Pvt. Ltd., New Delhi
2. Ashraf Rizwi, 2010 M. *Effective Technical Communication*.: Tata McGraw Hill Education Pvt. Ltd., New Delhi
3. Bretag Tracey, Crossman Joanna and Bordia Sarbari. 2012 *Communication Skills*. Tata McGraw Hill Education Pvt. Ltd., New Delhi.

Co-operative Management
X Semester: Course 1

INCO 101.1 CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

Objectives:

To enable the students to know about the system of management of different co-operative societies in India

(Total lecture hours: 80)

Unit I: Introduction to Co-operative Management (15 Hours)

Co-operative Management - Meaning and Definition – Objectives - Features – Managerial Functions Applied to Co-operatives – Functional Areas of Management in Co-operatives.

Unit II: Structure of Co-operative Management (17 Hours)

Co-operative Administration at State Level; Registrar of Co-operative Societies, Functional Registrars – District Level Administration – Institutional Administration; General Body; Notice, Quorum, Business Transactions of General Body – Executive Committee - Board of Directors

Unit III: Management of Co-operative Banking (15 Hours)

Organizational Pattern – Raising Resources – Credit Planning, Business Development Planning – Structure of long term Credit – Lending Operation – Management Information System – Professional Management for Cooperatives – Meaning, Importance and Evaluation Criteria.

Unit IV: Management of Marketing Co-operatives (17 Hours)

Organizational Structure – Economic Viability – Assembling and Buying – Outright Purchase – Commission Agency System – Pooling – Contract Buying – Product Development – Pricing – Sales Organization and promotion – Channels of Distribution

Unit V: Issues in Co-operative Management (16 Hours)

Professionalization of Co-operative Management; Need for Professionalization, Issues in Professionalization - De-officialisation - Operational Efficiency – Co-operative Governance - Strategies for Development of Co-operatives in India

Text Books :

1. Hajela T.N 2016 Co-operation-Principles, Problems and Practice, Ane Books Pvt. Ltd, New Delhi.
2. Goel, B.B 2000, Dynamics of Co-operative Administration, Deep & Deep Pub, New Delhi.
3. Surjit Jikidar and Alok K.Pramanik, 2001 Accounting and Auditing, Deep & Deep Publications, New Delhi.

Reference Books :

1. Shah A.K, Professional Management for Co-operatives 1987 Himalaya Publishing House, New Delhi.
2. Nakkiran S, A 2002 Treatise on Co-operative Management, Rainbow Publications, Coimbatore.
3. Kulandaiswami V, 2002 Text Book of Co-operative Management, Arudra Academy, Coimbatore.

4. Taimini K.K, Managing the Co-operative Enterprise, Minerva Associations, ICA Domus Trust, New Delhi.
5. Kapoor D.R 1998 Handbook of Co-operative Audit, Anmol Publications Pvt.Ltd, New Delhi

Co-operative Management
X Semester: Course 2

INCO 102.1 TAMIL NADU CO-OPERATIVE SOCIETIES ACT 1983

Objectives:

This course is intended to educate the students about the background and history of Indian co-operative Law and its utility in the managing of societies in accordance with the Law, By-Law and Rules made under the Law

(Total lecture hours: 80)

Unit I History of Co-operative Legislation (16 Hours)

History of Co-operative Legislation in India – Co-operative Credit Societies Act of 1904, Co-operative Societies Act of 1912 – Multi-state Co-operative Societies Act 2002; Applicability of the Act, Societies Which May be Registered, Bye-laws, Membership and Winding up

Unit II Registration of Societies [Tamil Nadu Co-operative Societies Act 1983] (16 Hours)

Registration; Conditions of Registration - Effects of Registration - Amendment of the By-laws of Registered Society - Powers of Registrar to Direct Amendment in Public Interest - Division and Amalgamation of Societies – Transfer of Assets and Liabilities of Societies

Unit III Membership and Management (17 Hours)

Membership – Types of Membership - Qualifications, Associate Members, Disqualifications for Membership of Societies - Rights of Members to the Services - Duties and Liabilities, Liability of Past Member or of the Estate of a Deceased Member – General Meetings, Constitution and Meetings of the Board; Disqualification for Membership of Board

Unit IV Supervision and Inspection (15 Hours)

Co-operative Audit; Distinction between Co-operative Audit and Company Audit – Inquiry - Inspection and Investigation - Inspection of Books By Financing bank – Surcharge - Supersession of Board

Unit V Winding-up of Societies (16 Hours)

Winding-up of Registered Societies – Liquidator; Powers – Cancellation of Registration - Bar of Legal Proceedings, and Restoration of Society ordered to be wound up – Co-operative Tribunal – Appeal - Revision and Review

Text Books :

1. Arul Selvam M, 2017 Tamil Nadu Co-operative Manual, Malathi Publications, Chennai.
2. Government of Tamil Nadu Co-operative Societies act of 1983, Tamil Nadu Co-operative Union, Chennai.
3. Goel B.B, 2013 Co-operative Legislation Trends and Dimensions, Deep and Deep Publications Pvt. Ltd, New Delhi.

Reference Books :

1. Weerman P.E, , 1994 Model Co-operative Societies Law with The Authors Commentary, ICA, New Delhi.
2. Kapoor N.D, and Rajni Abi, 2010 General Laws and Procedures, Sultan Chand & Sons, New Delhi
3. Calvert H, 1959 The Law and Principles of Co-operation, Thacker Spink, Calcutta,
4. Government of Tamil Nadu Co-operative Societies Rules of 1988
5. Government of India, Multi Unit Co-operative Societies Act, 2002

Committee Reports :

1. Government of India, Report of the Committee on “Model Co-operative Act-1991” , Planning Commission, New Delhi
2. Government of India Report of the Committee on “Co-operative Law 1987 “
3. 97th Amendment, Government of India, 2011

Co-operative Management
X Semester: Course 3
INCO 103.1 CO-OPERATIVE SERVICE INSTITUTIONS IN INDIA

Objective:

To enable the students to gain practical knowledge on the functioning of various types of co-operative service institutions in India.

(Total lecture hours 80)

Unit I: Marketing Co-operatives

(15 hours)

Origin and Development of Co-operative Marketing in India – Need and Importance - Primary and Apex Cooperatives Marketing Societies in India - Various Forms of Assistance Available from Government and NCDC - Regulated Markets – Problems of Marketing Cooperatives.

Unit II: Dairy Co-operatives

(17 hours)

Place of Dairy in the Indian National Economy - Structure of Dairy Cooperatives – Members Participation – Need and Importance - Functions of National Dairy Cooperative Federation - State Cooperative Milk Producers Federation - District Cooperative Milk Producer Unit.

Unit III: Consumer Co-operatives

(16 hours)

Meaning and Concept - Need and Importance - Origin and Development - Structure and Working - Primary, Central and Apex Consumer Cooperatives - NCCF - Supermarket - Recent Development

Unit IV: Industrial and Processing Co-operatives

(16 hours)

Origin, Types and Development of Industrial Cooperatives in India - Processing Cooperatives - Need and Importance of Spinning Mill - Sugar Factories - Problems

Unit V: Other Co-operatives

(16 hours)

Labour Contract Societies - Cooperative Printing Press - Cooperative Hospital - Cooperative Publishers and College - Irrigation Societies, Working and Present Position in India – Institutional / Industrial Visit

Text Books:

1. Hajela, TN., 2010 Cooperation: Principles, Problems and Practice, Konark Publishing House, New Delhi.
2. Kamat G.S 1986, Managing Cooperative Marketing, Himalaya, Bombay.
3. Kulandaiswamy, V 1986, Cooperative Dairying in India, Rainbow Publication, Coimbatore.

Reference Books:

1. Mahajan K.A 1993, Cooperative Marketing, Anmol Publication Pvt Ltd., New Delhi
2. Rayudu, C.S 1992, Industrial Cooperative, Northern Book Centre, New Delhi

Co-operative Management
X Semester: Course 4
INCO 104.1 PROJECT AND VIVA VOCE

Co-operative Management
Elective
X Semester: Course 5
INCE 105.1 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 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana
- 2.Mishra, C 2015 Insurance, S.Chand & Co., New .Delhi,
- 3.Periyasamy P 2016 Fundamentals of Insurance Vijay Nicole Imprints Private Limited, Chennai

Reference Books :

1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai,
2. Laxmi Narin 2011 Principles of Insurance, S.Chand & Co., New Delhi.
3. Julia Holyoake & Welpers Bill William 2013 Insurance, PHI, New Delhi
4. Arun Agarwal Rao P.R 2012 Study on Distribution Functions in General Insurance and Role of Intermediaries Sage Publication, New Delhi.
5. Gupta P.K Anil Kumar Meena 2015, General Insurance, Himalaya Publishing house (P) Ltd, Mumbai.