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


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:

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

The successful candidates are classified as follows:

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

II-Class 50-59% marks in overall 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.

<table>
<thead>
<tr>
<th>Component</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test</td>
<td>10</td>
</tr>
<tr>
<td>Assignment</td>
<td>05</td>
</tr>
<tr>
<td>Case Study/ Seminar / Short Answers etc.</td>
<td>05</td>
</tr>
<tr>
<td>Attendance</td>
<td>05</td>
</tr>
<tr>
<td>90% &amp; above</td>
<td>5</td>
</tr>
<tr>
<td>80 – 89%</td>
<td>4</td>
</tr>
<tr>
<td>70 – 79%</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>25</strong></td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Component</th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project</td>
<td>75</td>
</tr>
<tr>
<td>Viva-voce Examination</td>
<td>25</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100 Marks</strong></td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course No.</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Course Type</th>
<th>Credit</th>
<th>University Exam Marks</th>
<th>Internal Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I 1</td>
<td>ITAC 11</td>
<td></td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi / IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I 2</td>
<td>IENC 12</td>
<td></td>
<td>2. Part–II: English: English Through Literature I: Prose</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I 3</td>
<td>INCO 13</td>
<td></td>
<td>3. Elements of Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I 4</td>
<td>INCO 14</td>
<td></td>
<td>4. Business Organization</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I 5</td>
<td>INCO 15</td>
<td></td>
<td>5. Business Communication</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I 6</td>
<td>ICOA 16</td>
<td></td>
<td>6. Business Economics (Economics)</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>21</td>
<td>450</td>
<td>150</td>
<td>600</td>
</tr>
<tr>
<td>II 7</td>
<td>ITAC 21</td>
<td></td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi / IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II 8</td>
<td>IENC 22</td>
<td></td>
<td>2. Part–II: English: English Through Literature II: Poetry</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II 9</td>
<td>INCO 23</td>
<td></td>
<td>3. Financial Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II 10</td>
<td>INCO 24</td>
<td></td>
<td>4. Office Management and Secretarial Practice</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II 11</td>
<td>INCO 25</td>
<td></td>
<td>5. Management Concepts</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II 12</td>
<td>INCO 26</td>
<td></td>
<td>6. Business Law</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>21</td>
<td>450</td>
<td>150</td>
<td>600</td>
</tr>
<tr>
<td>III 14</td>
<td>IENC 32</td>
<td></td>
<td>2. Part–II: English: English Through Literature III: Drama</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III 15</td>
<td>INCO 33</td>
<td></td>
<td>3. Elements of Insurance</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III 16</td>
<td>INCO 34</td>
<td></td>
<td>4. Principles of Auditing</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III 17</td>
<td>INCO 35</td>
<td></td>
<td>5. Corporate Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III 18</td>
<td>INCO 36</td>
<td></td>
<td>6. Computer and Its Applications</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III 19</td>
<td>INCO 37</td>
<td></td>
<td>7. Modern Banking</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>25</td>
<td>525</td>
<td>175</td>
<td>700</td>
</tr>
<tr>
<td>IV 20</td>
<td>ITAC 41</td>
<td></td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi / IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV 21</td>
<td>IENC 42</td>
<td></td>
<td>2. Part–II: English: English Through Literature IV: Short Story</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV 22</td>
<td>INCO 43</td>
<td></td>
<td>3. Financial Market Services</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>Code</td>
<td>Name</td>
<td>Type</td>
<td>Credits</td>
<td>ECTS</td>
<td>Percentage</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-------------------------------------------</td>
<td>------------</td>
<td>---------</td>
<td>------</td>
<td>------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV 23</td>
<td>INCO 44 4. Marketing</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV 24</td>
<td>INCO 45 5. Entrepreneurial Development</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV 25</td>
<td>INCO 46 6. International Business</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV 26</td>
<td>INCO 47 7. Statistical Methods</td>
<td>Allied</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>25</td>
<td>450</td>
<td>175</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V 27</td>
<td>INCO 51 1. Retail Management</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V 28</td>
<td>INCO 52 2. Cost Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V 29</td>
<td>INCO 53 3. Principles of Co-operation</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V 30</td>
<td>INCO 54 4. Company Law and Administration</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V 31</td>
<td>INCO 55 5. Business Ethics and Values</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>V 32</td>
<td>INCO 56 6. Taxation in India</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>24</td>
<td>450</td>
<td>150</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI 33</td>
<td>INCO 61 1. Banking Law &amp; Practice</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI 34</td>
<td>INCO 62 2. Advertisement Salesmanship and Sales force Management</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI 35</td>
<td>INCO 63 3. Management Accounting</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI 36</td>
<td>INCO 64 4. Investment Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI 37</td>
<td>INCO 65 5. Management Information System</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI 38</td>
<td>INCO 66 6. Computerised Accounting System</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>24</td>
<td>450</td>
<td>125</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII 39</td>
<td>INCO 71.1 1. Business Environment</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII 40</td>
<td>INCO 72.1 2. Advanced Financial Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII 41</td>
<td>INCO 73.1 3. Banking and Insurance</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII 42</td>
<td>INCO 74.1 4. Marketing Management</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VII 43</td>
<td>INCE 75.1 5. Elective: Banking Practice</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>22</td>
<td>450</td>
<td>125</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VIII 44</td>
<td>INCO 81.1 1. Human Resource Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VIII 45</td>
<td>INCO 82.1 2. Financial Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VIII 46</td>
<td>INCO 83.1 3. Business Research Methods</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VIII 47</td>
<td>INCO 84.1 4. E-Commerce</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VIII 48</td>
<td>INCE85.1 5. Elective Course :Office Management</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>22</td>
<td>450</td>
<td>125</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IX 49</td>
<td>INCO 91.1 1. Accounting For Managerial Decisions</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IX 50</td>
<td>INCO 92.1 2. Income Tax Law and Practice</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IX 51</td>
<td>INCO 93.1 3. Advanced Corporate Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IX 52</td>
<td>INCO 94.1 4. International Financial Management</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IX 53</td>
<td>INCE 95.1 5. Elective Course: Business Communication and Report Writing</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IX 54</td>
<td>ISSC 96.1 6. Soft Skills</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td>24</td>
<td>450</td>
<td>150</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>55</td>
<td>INCO 101.1</td>
<td>1. Advanced Cost Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>---</td>
<td>----</td>
<td>------------</td>
<td>-----------------------------</td>
<td>------</td>
<td>---</td>
<td>----</td>
<td>----</td>
<td>-----</td>
</tr>
<tr>
<td>X</td>
<td>56</td>
<td>INCO 102.1</td>
<td>2. Corporate Tax Planning and Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>X</td>
<td>57</td>
<td>INCO 103.1</td>
<td>3. Security Analysis and Portfolio Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>X</td>
<td>58</td>
<td>INCO 104.1</td>
<td>4. Project and Viva-voce</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>X</td>
<td>59</td>
<td>INCE 105.1</td>
<td>5. Elective Course: Principles of Insurance</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
<td>450</td>
<td>125</td>
<td>600</td>
</tr>
<tr>
<td>Grand Total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>230</td>
<td>4425</td>
<td>1475</td>
<td>5900</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course No.</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Course Type</th>
<th>Credit</th>
<th>University Exam Marks</th>
<th>Internal Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>1</td>
<td>ITAC 11</td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi /IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>2</td>
<td>IENC 12</td>
<td>2. Part–II: English: English Through Literature I: Prose</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>3</td>
<td>INCO 13</td>
<td>3. Elements of Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>4</td>
<td>INCO 14</td>
<td>4. Business Organization</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>5</td>
<td>INCO 15</td>
<td>5. Business Communication</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>6</td>
<td>ICOA 16</td>
<td>6. Business Economics (Economics)</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>21</td>
<td>450</td>
<td>150</td>
<td>600</td>
</tr>
<tr>
<td>II</td>
<td>7</td>
<td>ITAC 21</td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi /IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>8</td>
<td>IENC 22</td>
<td>2. Part–II: English: English Through Literature II: Poetry</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>9</td>
<td>INCO 23</td>
<td>3. Financial Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>10</td>
<td>INCO 24</td>
<td>4. Office Management and Secretarial Practice</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>11</td>
<td>INCO 25</td>
<td>5. Management Concepts</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>12</td>
<td>INCO 26</td>
<td>6. Business Law</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>21</td>
<td>450</td>
<td>150</td>
<td>600</td>
</tr>
<tr>
<td>III</td>
<td>14</td>
<td>IENC 32</td>
<td>2. Part–II: English: English Through Literature III: Drama</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>15</td>
<td>INCO 33</td>
<td>3. Elements of Insurance</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>16</td>
<td>INCO 34</td>
<td>4. Principles of Auditing</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>17</td>
<td>INCO 35</td>
<td>5. Corporate Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>18</td>
<td>INCO 36</td>
<td>6. Computer and Its Applications</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>19</td>
<td>INCO 37</td>
<td>7. Modern Banking</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>25</td>
<td>525</td>
<td>175</td>
<td>700</td>
</tr>
<tr>
<td>IV</td>
<td>20</td>
<td>ITAC 41</td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi /IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>21</td>
<td>IENC 42</td>
<td>2. Part–II: English: English Through Literature IV: Short Story</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>22</td>
<td>INCO 43</td>
<td>3. Financial Market Services</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>23</td>
<td>INCO 44</td>
<td>4. Marketing</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>24</td>
<td>INCO 45</td>
<td>5. Entrepreneurial Development</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>25</td>
<td>INCO 46</td>
<td>6. International Business</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>26</td>
<td>INCO 47</td>
<td>7. Statistical Methods</td>
<td>Allied</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>25</strong></td>
<td><strong>450</strong></td>
<td><strong>175</strong></td>
<td><strong>600</strong></td>
</tr>
<tr>
<td>V</td>
<td>27</td>
<td>INCO 51</td>
<td>1. Retail Management</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>28</td>
<td>INCO 52</td>
<td>2. Cost Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>29</td>
<td>INCO 53</td>
<td>3. Principles of Co-operation</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>30</td>
<td>INCO 54</td>
<td>4. Company Law and Administration</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>31</td>
<td>INCO 55</td>
<td>5. Business Ethics and Values</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>V</td>
<td>32</td>
<td>INCO 56</td>
<td>6. Taxation in India</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>24</strong></td>
<td><strong>450</strong></td>
<td><strong>150</strong></td>
<td><strong>600</strong></td>
</tr>
</tbody>
</table>

| 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** |

<p>| 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 |</p>
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Type</th>
<th>Credits</th>
<th>Theory</th>
<th>Practicals</th>
<th>Exam</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCO 103.1</td>
<td>3. Principles and Practice of General Insurance</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td>150</td>
</tr>
<tr>
<td>INCO 104.1</td>
<td>4. Project and Viva-Voce</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td>150</td>
</tr>
<tr>
<td>INCE 105.1</td>
<td>5. Elective Course: Principles of Insurance</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td>150</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>22</strong></td>
<td><strong>450</strong></td>
<td><strong>125</strong></td>
<td><strong>600</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Grand Total</strong></td>
<td></td>
<td><strong>230</strong></td>
<td><strong>4425</strong></td>
<td><strong>1475</strong></td>
<td><strong>5900</strong></td>
<td></td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Semester</th>
<th>Course No.</th>
<th>Course Code</th>
<th>Course Title</th>
<th>Course Type</th>
<th>Credit</th>
<th>University Exam Marks</th>
<th>Internal Marks</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>1</td>
<td>ITAC 11</td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi / IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>2</td>
<td>IENC 12</td>
<td>2. Part–II: English: English Through Literature I: Prose</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>3</td>
<td>INCO 13</td>
<td>3. Elements of Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>4</td>
<td>INCO 14</td>
<td>4. Business Organization</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>5</td>
<td>INCO 15</td>
<td>5. Business Communication</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>I</td>
<td>6</td>
<td>ICOA 16</td>
<td>6. Business Economics (Economics)</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong> 21</td>
<td>450</td>
<td>150</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>II</td>
<td>7</td>
<td>ITAC 21</td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi / IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>8</td>
<td>IENC 22</td>
<td>2. Part–II: English: English Through Literature II: Poetry</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>9</td>
<td>INCO 23</td>
<td>3. Financial Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>10</td>
<td>INCO 24</td>
<td>4. Office Management and Secretarial Practice</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>11</td>
<td>INCO 25</td>
<td>5. Management Concepts</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>II</td>
<td>12</td>
<td>INCO 26</td>
<td>6. Business Law</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong> 21</td>
<td>450</td>
<td>150</td>
<td>600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>III</td>
<td>14</td>
<td>IENC 32</td>
<td>2. Part–II: English: English Through Literature III: Drama</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>15</td>
<td>INCO 33</td>
<td>3. Elements of Insurance</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>16</td>
<td>INCO 34</td>
<td>4. Principles of Auditing</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>17</td>
<td>INCO 35</td>
<td>5. Corporate Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>18</td>
<td>INCO 36</td>
<td>6. Computer and Its Applications</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>III</td>
<td>19</td>
<td>INCO 37</td>
<td>7. Modern Banking</td>
<td>Allied</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total</strong> 25</td>
<td>525</td>
<td>175</td>
<td>700</td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV</td>
<td>20</td>
<td>ITAC 41</td>
<td>1. Part–I: Language: Tamil / IHIC – Hindi / IFRC – French</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>21</td>
<td>IENC 42</td>
<td>2. Part–II: English: English Through Literature IV: Short Story</td>
<td>Language</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>22</td>
<td>INCO 43</td>
<td>3. Financial Market Services</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>IV</td>
<td>23</td>
<td>INCO 44</td>
<td>4. Marketing</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>INCO</td>
<td>Course</td>
<td>Type</td>
<td>Credits</td>
<td>Theory</td>
<td>Practical</td>
<td>Total</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>-------</td>
<td>---------------------------------------------</td>
<td>-------</td>
<td>---------</td>
<td>--------</td>
<td>-----------</td>
<td>-------</td>
<td></td>
</tr>
<tr>
<td>IV</td>
<td>24</td>
<td>INCO 45 5. Entrepreneurial Development</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>IV</td>
<td>25</td>
<td>INCO 46 6. International Business</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>IV</td>
<td>26</td>
<td>INCO 47 7. Statistical Methods</td>
<td>Allied</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>25</td>
<td>450</td>
<td>175</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>V</td>
<td>27</td>
<td>INCO 51 1. Retail Management</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>V</td>
<td>28</td>
<td>INCO 52 2. Cost Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>V</td>
<td>29</td>
<td>INCO 53 3. Principles of Co-operation</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>V</td>
<td>30</td>
<td>INCO 54 4. Company Law and Administration</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>V</td>
<td>31</td>
<td>INCO 55 5. Business Ethics and Values</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>V</td>
<td>32</td>
<td>INCO 56 6. Taxation in India</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>24</td>
<td>450</td>
<td>150</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>VI</td>
<td>33</td>
<td>INCO 61 1. Banking Law &amp; Practice</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VI</td>
<td>34</td>
<td>INCO 62 2. Advertisement Salesmanship and Sales force Management</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VI</td>
<td>35</td>
<td>INCO 63 3 Management Accounting</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VI</td>
<td>36</td>
<td>INCO 64 4. Investment Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VI</td>
<td>37</td>
<td>INCO 65 5. Management Information System</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VI</td>
<td>38</td>
<td>INCO 66 6. Computerised Accounting System</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>24</td>
<td>450</td>
<td>150</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>VII</td>
<td>39</td>
<td>INCO 71.1 1. Business Environment</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VII</td>
<td>40</td>
<td>INCO 72.1 2. Advanced Financial Accounting</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VII</td>
<td>41</td>
<td>INCO 73.1 3. Banking and Insurance</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VII</td>
<td>42</td>
<td>INCO 74.1 4. Marketing Management</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VII</td>
<td>43</td>
<td>INCE 75.1 5. Elective: Banking Practice</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>22</td>
<td>450</td>
<td>125</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>VIII</td>
<td>44</td>
<td>INCO 81.1 1. Human Resource Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VIII</td>
<td>45</td>
<td>INCO 82.1 2. Financial Management</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VIII</td>
<td>46</td>
<td>INCO 83.1 3. Business Research Methods</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VIII</td>
<td>47</td>
<td>INCO 84.1 4. E-Commerce</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>VIII</td>
<td>48</td>
<td>INCE 85.1 5. Elective Course: Office Management</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>22</td>
<td>450</td>
<td>125</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>IX</td>
<td>49</td>
<td>INCO 91.1 1. Co-operation in India</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>IX</td>
<td>50</td>
<td>INCO 92.1 2. Co-operation in Foreign Countries</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>IX</td>
<td>51</td>
<td>INCO 93.1 3. Co-operative Financial Institutions in India</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>IX</td>
<td>52</td>
<td>INCO 94.1 4. Co-operative Accounting and Auditing</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>IX</td>
<td>53</td>
<td>INCE 95.1 5. Elective Course: Business Communication and Report Writing</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>IX</td>
<td>54</td>
<td>ISSC 96.1 6. Soft Skills</td>
<td>Core</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td>24</td>
<td>450</td>
<td>150</td>
<td>600</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>55</td>
<td>INCO 101.1 1. Co-operative Management and Administration</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2. Tamil Nadu Co-operative Societies Act</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td>---</td>
<td>-----------------------------------------</td>
<td>------</td>
<td>---</td>
<td>----</td>
<td>----</td>
<td>-----</td>
</tr>
<tr>
<td>X</td>
<td>56</td>
<td>INCO 102.1</td>
<td>3 Co-operative Service Institutions in India</td>
<td>Core</td>
<td>5</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>X</td>
<td>57</td>
<td>INCO 103.1</td>
<td>4. Project and Viva-Voce</td>
<td>Core</td>
<td>4</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>X</td>
<td>58</td>
<td>INCO 104.1</td>
<td>5. Elective Course: Principles of Insurance</td>
<td>Elective</td>
<td>3</td>
<td>75</td>
<td>25</td>
<td>100</td>
</tr>
</tbody>
</table>

|   | Total |   |   |   |   |   |   |   |
|---|-------|---|----|----|-----|
|   | 22    | 450 | 125 | 600 |

<table>
<thead>
<tr>
<th></th>
<th>Grand Total</th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>230</td>
<td>4425</td>
<td>1475</td>
<td>5900</td>
<td></td>
</tr>
</tbody>
</table>

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

Nov., 2018
Time: 3 Hours
Maximum: 75 Marks

SECTION – A
(10 x 1 = 10)
Answer ALL questions

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

SECTION – B
(5 x 7 = 35)
Answer ALL questions

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

SECTION – C
(3 x 10 = 30)
Answer any THREE questions

11.
12.
13.
14.
15.

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

Model Question Paper

May, 2019                                                        Time: 3
Hours

Maximum: 75 Marks

SECTION – A                                                      (10 x 1= 10)
Answer ALL questions

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

SECTION – B                                                      (5 x 7 = 35)
Answer ALL questions

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

SECTION – C                                                      (3 x 10 = 30)
Answer any THREE questions

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              (10 x 1 = 10)
Answer ALL questions

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

SECTION – B              (5 x 7 = 35)
Answer ALL questions

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

SECTION – C              (3 x 10 = 30)
Answer any THREE questions

11. 
12. 
13. 
14. 
15. 

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

Model Question Paper

May, 2020

Time: 3 Hours

Maximum: 75 Marks

SECTION – A
(10 x 1 = 10)
Answer ALL questions

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

SECTION – B
(5 x 7 = 35)
Answer ALL questions

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

SECTION – C
(3 x 10 = 30)
Answer any THREE questions

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
(10 x 1 = 10)
Answer ALL questions

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

SECTION – B
(5 x 7 = 35)
Answer ALL questions

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

SECTION – C
(3 x 10 = 30)
Answer any THREE questions

11. 
12. 
13. 
14. 
15. 

*****
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**

(10 x 1 = 10)

Answer ALL questions

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

**SECTION – B**

(5 x 7 = 35)

Answer ALL questions

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

**SECTION – C**

(3 x 10 = 30)

Answer any THREE questions


*****
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**
(10 x 1 = 10)
Answer ALL questions

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

**SECTION – B**
(5 x 7 = 35)
Answer ALL questions

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

**SECTION – C**
(3 x 10 = 30)
Answer any THREE questions

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
(10 x 1 = 10)
Answer ALL questions

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

SECTION – B
(5 x 7 = 35)
Answer ALL questions

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

SECTION – C
(3 x 10 = 30)
Answer any THREE questions

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
(10 x 1 = 10)
Answer ALL questions

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

SECTION – B
(5 x 7 = 35)
Answer ALL questions

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

SECTION – C
(3 x 10 = 30)
Answer any THREE questions

11. 
12. 
13. 
14. 
15.
I Semester: Course 2

English – I

IENC 12 ENGLISH THROUGH LITERATURE I: PROSE

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

Unit I
Bonnie Chamberlain
Swami Vivekananda

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

Unit II
Stephen Leacock
Bhimrao Ambedkar

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

Unit III
Robert Lynd
Nirad C. Chaudhuri

“On Forgetting”
“Indian Crowds”

Unit IV
A. G. Gardiner
Ruskin Bond

“All about a Dog”
“My Eccentric Guests”

Unit V
Martin Luther King (Jr.)
Khushwant Singh

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

TEXT BOOK

I Semester: Course 3
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)

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

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:

Reference Books:

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)  

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

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

Unit IV : Business Combinations (15 hours)  

Unit V : Stock Market: (16 hours)  

Text Books:  

Reference Books:  
5. Gupta. C.B 2017 Business Organisation and Management, Sultan Chand & Sons, New Delhi

SUGGESTED MOOC COURSE:
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)

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

Unit III: Letters for Various Occasions (18 Hours)

Unit IV: Report Writing (16 Hours)

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:

Reference Books:

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  

Unit II: Demand and Supply Analysis  

Unit III: Theory of Cost  
Production cost – Variable vs fixed cost – Production decision in short and long run – Economics and dis-economics of scale.

Unit IV: Market Structure  

Unit V: Business Decisions  

Text Books:
1. Joel Dean 2017, Managerial Economics, Prentice Hall of India Private Ltd., New Delhi  

Reference Books:

SUGGESTED MOOC COURSE:
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 Kureishi “The Kittens”
15. Robert Finch “Peacock and Nightingale”

TEXT BOOK
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)

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:

Reference Books:

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 of Office Management and Secretarial Practice.

(Total lecture hours: 80)

**Unit I: Fundamentals of Office Management** (18 hours)

**Unit II: Space and Environment Management** (20 hours)

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

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

**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:**

**Reference Books:**

**SUGGESTED MOO COURSE**
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)

Unit II : Planning  
(16 hours)

Unit III: Organizing  
( 16 hours)

Unit IV : Directing:  
(15 hours)

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:

Reference Books :

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)
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

Unit II : Basics of Contract – 2 (18 hours)

Unit III: Contract Bailment on Pledge and Contract of Indemnity and Guarantee (14 hours)

Unit IV: Contract of Agency and Contract of Sale of Goods Act (12 hours)

Unit V: Contract of Carriage and Insolvency Act (16 hours)

Text Books:
2. Pillai R.S.N  

Reference Books:
III Semester: Course 1
ITAC 31 / IHIC 31 / IFRC 31 / TAMIL III / HINDI III / FRENCH III
Objective:
To enhance the conversational competence of the learner by introducing to him to dramas in English

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

Unit II
A. A. Milne
Woodcutter”
Anton Chekhov
“A Marriage Proposal”

Unit III
Arnold Bennett
“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
Betty Keller
“The Diary of Anne Frank (Act I)”
“The Tea Party”

TEXT BOOK
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)

Unit III: Fire Insurance (10 hours)

Unit IV: Marine Insurance (18 hours)

Unit V: Miscellaneous Insurance (14 hours)

Text books:

Reference Books:
Objective:
To make the students gain expert knowledge in Auditing.

(Total lecture hours: 80)

Unit I: Introduction

Unit II: Preparation for Audit

Unit III: Vouching Verification and Valuation

Unit IV: Laws Relating to Company Auditor:

Unit V: Emerging Areas in Auditor and Government Audit:

Text Books:

Reference Books:
 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)  

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

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)  

Note : Problem 80% and Theory 20%  

Text Books:  

Reference Books:  
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)

Unit II: Operating System  (15 hours)

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:

2. Alexis Leon & Mathews Lcon- 2016 Internet in a nut shell Vikas Publishing House, New Delhi

Reference Books:

4. Ned Sneel 2008 The Internet Starter Kit in 24 hours Techmedia,
Objective:

To make the students gain expert knowledge in Banking.

(Total lecture hours: 80)

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

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)

Unit III: Electronic Banks
(15 hours)

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

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

Text Books:

Reference Books:
4. R. Parameswaran, 2016 Indian Banking, S. Chand, New Delhi.

SUGGESTED MOOC COURSE:
IV Semester: Course 1
ITAC 41 / IHIC 41 / IFRC 41 / TAMIL IV / HINDI IV / FRENCH IV
Objective:
To develop the communicative competence of learners in the English Language through training them in the skills of listening, speaking, reading and writing.

Unit I
1. O’Henry
   “After Twenty Years”
2. Ernest Hemingway
   “A Day’s Wait”

Unit II
1. Flora Annie Steel
   “Valiant Vicky”
2. Oscar Wilde
   “The Selfish Giant”

Unit III
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
   *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

Unit III: Mutual funds (14 hours)

Unit IV: Venture Capital (17 hours)

Unit V: Factoring (15 hours)

Text Books:
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:
2. Santhanam B Financial Services, 2017, Margham Publications, Chennai
3. Khan M.Y 2016 Financial Services, S.Chand & Sons , New Delhi

SUGGESTED MOOC COURSE:
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  

Unit IV: Pricing and Channel of Distribution: (14 hours)  
Pricing- Objectives of Pricing – Factors Influencing Pricing – Methods of  
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  

Reference Books:  
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)

Unit II: Training and Development: (18 hours)

Unit III Feasibility Study

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)

Text Books:

Reference Books:

SUGGESTED MOOC COURSE:
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 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:

Reference Books:
2. Shajahan, 2016 International Business by Publisher: Macmillan India, 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)

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:
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:
2) Lewin and Rubin 2016 Statistics for Management, Prentice Hall, 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 MOOC COURSE:
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)  

Unit III : Retail Marketing:  
(18 hours)  

Unit IV: Retailing Environment  
(18 hours)  

Unit V: Retail Shop Management  
(14 hours)  

Text Books:  
1. Natarajan L 2016 Retail Marketing, Margham Publications, Chennai  
2. Balaji C 2016 Retail Management, Oxford University Press, New Delhi  

Reference Books:  
1. Gibson 2017 Retail Management, Pearson Publication, 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
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)

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

Reference Books

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)

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)

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:

Reference Books:
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 I: Introduction to Company Law
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 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

Unit III: Management
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

Unit V: Winding Up

Test Books:

Reference Books:
1. Sheth, T. 2017 Company Law, Taxmann's,New Delhi
3. Zad,N.S. 2018 Company Law Taxmann's. New Delhi:
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
- Introduction – Role and importance of Business Ethics and Values in Business
- Definition of Business Ethics - Impact on Business Policy and Business strategy

Unit II: Types of Ethical Issues
- Types of Ethical Issues - Bribes - Coercion - Deception - Theft - Unfair Discrimination

Unit III: Internal Ethics, Discipline & Whistle Blowing
- Internal Ethics - Hiring - Employees - Promotions - Discipline - Wages - Job Description - Exploitation of employees – Whistle blowing

Unit IV: External, Advertising, Environmental Ethics

Unit V: Social Audit & Responsibility & Indian Ethos
- 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

Reference Books:
5. Ken Smith and Phil Johnson , 2016 Business Ethics and Business Behavior
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
(Total Hours : 15)
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
(Total Hours : 17)
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
(Total Hours : 17)
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
(Total Hours : 17)
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
(Total Hours : 14)

Text Books:
1. Balachandran V ., 2017 Indirect Taxes, Sultan Chand & Sons, New Delhi

Reference Books:
1. Prasad & Bhagavathi 2017 Income Tax Law and Practice Sultan Chand & Sons, 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.
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)

Unit II: Types of Bank Accounts (18 hours)


Unit III : Negotiable Instrument: (14 hours)

Unit IV : Paying and Collecting Banker (14 hours)

Unit V : Loans and Advances: (17 hours)

Text Book:

Reference Books:
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)

Unit II: Advertisement Copy and Media (18 hours)

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

Unit IV: Personal Selling and Salesmanship (17 hours)

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.

Reference Books:
Objective:
To make the students gain knowledge in Management Accounting. (Total lecture hours: 80)

Unit I: Introduction to Management Accounting (16 hours)

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

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:
3. Pillai RSN & Bagavathi V, 2009 Cost and Management Accounts, S.Chand & Co New Delhi

Reference Books:
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.
Objective:

To make Students gain expert knowledge of Investment Management.

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

Reference Books:

Suggested MOOC Course:
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 resource – 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)

Unit III : Decision Making and Communication (15 hours)

UNIT IV : Electronic Commerce (15 hours)

Unit V : Decision support systems (DSS) (14 hours)
Understanding DSS – MIS and DSS – Types Of DSS – Components of DSS – Expert systems

Text Books :

Reference Books :
2. Goyal 2015 Management Information System, McMillan 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)

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

Reference Books:
3.Carol Yacht 2016 Computer Accounting Essentials, Susan V.Crosson, New Delhi
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)

Unit III: Global Environment (15 hours)
- Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

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

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

Text Books:
1. Acharya&Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai

Reference Books:

SUGGESTED MOOC COURSES:
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
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

Unit III: Hire purchase and Installment system
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

Unit V: Recent accounting

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.

Reference Books:
SUGGESTED MOOC COURSES:

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

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:

3. GordenNataraj, 2016 Banking Himalaya Publication, New Delhi,

Reference Books:

3) Sundaram, KPM,E.N.Sundaram, 2016 Modern Banking Sultan Chand & Sons, New Delhi.
SUGGESTED MOOC COURSES:


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)

**Unit II: Consumer Behaviour** (16 hours)

**Unit III: Market Segmentation** (14 hours)

**Unit IV: Product Development** (18 hours)

**Unit V: New Age Marketing** (14 hours)

**Text Books:**

**Reference Books:**
Objective

To make the students gain expert knowledge in Banking Practice.

( Total Lecture Hours : 60 )

Unit I : Banker and Customer

( 13 Hours )

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

Unit II : Banker as an agent

( 13 Hours )

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

Unit III : Banking Operations

( 12 Hours )

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

Unit IV : Subsidiary Services

( 13 Hours )


Unit V : Deployment of funds

( 9 Hours )

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

Text Books:

1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tannan, ML 2001 Banking Law & Practice in India, Indian Law House, New Delhi

Reference Books:

SUGGESTED MOOC COURSES:

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)

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

Unit III: Human Resource Development (16 Hours)

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

Unit V: Motivation (14 hours)

Text Books:

Reference Books:
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)

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

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

Unit IV: Dividend Policy (15 Hours)

Unit V: Working Capital (14 Hours)

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

Text Books:

Reference Books:
SUGGESTED MOOC COURSES:


2. Corporate Finance Essentials (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
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)

Unit II: Research and Sample Design  
(16 hours)

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

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

Text Books:

Reference Books:
SUGGESTED MOOC COURSES:


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


Unit II: Architectural View


Unit III: Security Levels


Unit IV: Application


Unit V: Advanced Concepts


Text Books:
2. David Kosiu, 2002 Understanding Electronic Commerce, Microsoft Press,

Reference Books:
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)

Unit II: Office Accommodation
(14 Hours)

Unit III: Office Environment
(13 Hours)

Unit IV: Records Management
(11 Hours)

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

Text Books
1. Nair, RK , Banerjee, AK & Agarwal, VK 2015 Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi 2015 Office Management , S.Chand and Sons New Delhi

Reference Books
1. Ragunathan N.S 2016 Office Management Margham Publications Chennai

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.
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:
3. A.Murthy and S.Gurusamy 2018 Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

Reference Books:
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.
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)

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

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

Reference Books:
5. Hariharan N Income tax Law and Practtice, 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.
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:
2. Shukla, M.C. & Gerwal, T.S. 2016 Advanced Accounting, S. Chand & Co., New Delhi,

Reference Books:
4. Goyal V.K 2017 Corporate Accounting, Amazon Asia –Passifc holdings Ltd., New Delhi
5. Singh S.K 2017 Corporate Accounting, SBPD Publications, New Delhi

SUGGESTED MOOC COURSES:
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.
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)

Unit II: International Capital Market (17 hours)

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

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

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

Reference Books
1. Adrian Buckley, 2017, Multinational Finance, Herit Pub, 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.
Objective

To make the students gain an expert knowledge of effective business communication skills and report writing. (Total Lecture Hours: 60)

Unit I: Business Communication (12 Hours)


Unit II: Written Communication (14 Hours)


Unit III: Status enquiry and Reference letters (12 Hours)

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

Unit IV: Meetings (10 Hours)

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

Unit V: Preparation for Speeches (12 Hours)


Text Books
2. Balasubramanian 2000 Business Communication, VikasPub., New Delhi,

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:

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)

Unit II: Communication Skills (18 hours)
Non-verbal Communication: Body Language and Proxemics.

Unit III: Interpersonal Skills (18 hours)

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)

Text Books :

Reference Books :
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)

Unit III: Activity Based Costing [ABC] (15 hours)

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)

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

Reference Books
Accounting Information System
X Semester: Course 2
INCO 102.1 CORPORATE 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)

Unit V: Tax payments (16 hours)

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

Reference Books:
1. V.K. Singhania and KapilSinghania 2017 Direct Tax Laws and Practice Taxmann Publication New Delhi
4. V.K. Singhania and KapilSinghania, 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.
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)

Unit II: Security Analysis (15 hours)
- Approaches to Security Analysis – Fundamental – Technical – Random Walk approaches

Unit III: Portfolio Management (16 hours)

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:

Reference Books:
1. Pretti Singh 2015 Investment Management, Himalaya Pub. Mumbai,
2. William F. Sharpe 2016 Investment, Prentice Hal of India, New Delhi,

94
SUGGESTED MOOC COURSES:


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)  

Unit III: Marine Insurance  
(12 Hours)  

Unit IV: Fire Insurance  
(13 Hours)  

Unit V: Miscellaneous Insurance  
(12 Hours)  

Text Books:  
1. Panda Chanashyam 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana 
2. Mishra, C 2015 Insurance, S.Chand& Co., New Delhi, 

Reference Books:  
1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai, 
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)

Unit III: Global Environment (15 hours)
Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

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

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

Text Books:
1. Acharya&Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai

Reference Books:

**SUGGESTED MOOC COURSES:**

**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**  
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**  

**Unit III: Hire purchase and Installment system**  
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**  

**Unit V: Recent accounting**  
**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.  

**Reference Books:**  
SUGGESTED MOOC COURSES:

1. *Financial Accounting: Advanced Topics (Coursera)*, Created by: University of Illinois at Urbana-Champaign, Delivered by: Coursera, Taught by: Oktay Urcan.
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:
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,

Reference Books:
3) Sundaram, KPM, E.N.Sundaram, 2016 Modern Banking Sultan Chand & Sons, New Delhi.

SUGGESTED MOOC COURSES:
2. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
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)

Unit II: Consumer Behaviour (16 hours)

Unit III: Market Segmentation (14 hours)

Unit IV: Product Development (18 hours)

Unit V: New Age Marketing (14 hours)

Text Books:

Reference Books:
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

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

Unit III : Banking Operations

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

Unit IV : Subsidiary Services


Unit V : Deployment of funds

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

Text Books:
1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi
2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi

Reference Books:

SUGGESTED MOOC COURSES:
1. Economics of Money and Banking, Created by: Columbia University, Delivered by: Coursera, Taught by: Perry G Mehrling.
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)

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

Unit III: Human Resource Development (16 Hours)

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

Unit V: Motivation (14 hours)

Text Books:

Reference Books:
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)

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

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

Unit IV Dividend Policy (15 Hours)

Unit V Working Capital (14 Hours)

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

Text Books:

Reference Books:
SUGGESTED MOOC COURSES:


2. *Corporate Finance Essentials* (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
Objective:
To help students acquire foundational understanding of how to conduct business research
(Total Lecture hours: 80)

Unit I: Introduction to Research
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

Unit III: Collection and Processing of Data
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
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

Appendix

Text Books:

Reference Books:
SUGGESTED MOOC COURSES:


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

(Total lecture hours: 80)

Unit I: Basics (16 hours)

Unit II: Architectural View (16 hours)

Unit III: Security Level (17 hours)

Unit IV: Application (17 hours)

Unit V: Advanced Concepts (14 hours)

Text Books :
2. David Kosiur, 2015 Understanding Electronic Commerce, Microsoft Press,

Reference Books :
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

Unit II : Office Accommodation

Unit III : Office Environment

Unit IV : Records Management

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

Text Books
1. Nair, RK, Banerjee, AK & Agarwal, VK 2015 Office Management, Pragati Prakasam, Meerut
2. Pillai R.S.N and Bagavathi 2015 Office Management, S.Chand and Sons New Delhi

Reference Books
1. Ragunathan N.S 2016 Office Management Margham Publications Chennai

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.
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:

3. Murthy A and Gurusamy S 2018 Management Accounting, Vijay Nicole Imprints Private Limited, Chennai

Reference Books:

SUGGESTED MOOC COURSES:


2. *Accounting for Decision Making* (Coursera), Created by: University of Michigan, Delivered by: Coursera, Taught by: Greg Miller.
Objective:
To make the students to understand the nuances of modern banking business  
(Total lecture hours: 80)

Unit I: Banking Legislations  
(15 hours)

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

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  

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

Text Books :
1. Gurusamy S 2017, Banking Theory Law & Practice, Vijay Nicole Imprints (P) Ltd.,Chennai

Reference Books:
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)  

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:  
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:  
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 deposits, Multi-model 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:
2. Sunil Chopra and Petermeindi 2016 Supply Chain Management—Strategy Planning and Operation PHI Learning, 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. Donald Waters and Palgrake 2016 Logistiscs: An Introduction to Supply Chain Management, Mac Millan, 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)

Unit II : Written Communication  (14 Hours)

Unit III : Status enquiry and Reference letters  (12 Hours)
Bank’s opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV : Meetings  (10 Hours)
Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V : Preparation for Speeches  (12 Hours)

Text Books
2. Balasubramanian 2000 Business Communication, Vikas Pub., New Delhi,

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:
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)


Unit II: Communication Skills  (18 hours)


Non-verbal Communication: Body Language and Proxemics.

Unit III: Interpersonal Skills  (18 hours)


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)


Text Books:

Reference Books:
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)

Unit II: Credit Policy in Banks
(18 hours)

Unit III: Credit Information Bureau Services
(18 hours)
Credit Information Bureau – International Scenario – Development of CIB in Asian Countries – Credits Information Services in India – Setting up of CIB in India – Legal Obligation and FIs – Credit Information Bureau (India) Ltd. (CIBIL).

Unit IV: Prudential Norms
(13 hours)

Unit V: Recovery Management
(14 hours)
Legal and None Legal Recovery measures- Debt Recovery Tribunal-Asset Securitisation and Asset Reconstruction- SARFAESI Act.

Text Books:
2. Benson Kunjukunju 2016 Commercial Banks in India (Growth, Challenge and Strategies), New Century Publications, New Delhi.

Reference Books:
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)


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 filling claims

Text Books:
1. Mahajan M.I, 2015 Export Policy, Procedure and Documentation, Snow white Publications, Mumbai

Reference Books:
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
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)

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

Unit III: Nature of Fire Insurance (18 hours)

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 insurancecoverage.

Unit V: Miscellaneous Insurance – II (12 hours)

Text Books:

Reference Books:
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)

Unit III : Marine Insurance (12 Hours)

Unit IV : Fire Insurance (13 Hours)

Unit V : Miscellaneous Insurance (12 Hours)

Text Books:
1. Panda Chanashyam 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana
2. Mishra, C 2015 Insurance, S.Chand & Co., New Delhi,

Reference Books:
1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai,
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)

Unit III: Global Environment (15 hours)
Privatisation – Nature and Objectives – Privatisation routes - Arguments against Privatisation – Disinvestment in India.

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

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

Text Books:
1. Acharya & Govekar 2015 Business Policy and Administration, Himalaya Publishing House,Mumbai

Reference Books:
5. Ghosh,P.K 2015 Business Policy-Strategic Planning and Management Sultan Chand &Sons, New Delhi,
SUGGESTED MOOC COURSES:


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)

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)

Unit V Recent accounting (17 hours)

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.

Reference Books:
SUGGESTED MOOC COURSES:

1. *Financial Accounting: Advanced Topics (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:
3. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi,

Reference Books:
SUGGESTED MOOC COURSES:


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)

Unit II: Consumer Behaviour (16 hours)

Unit III: Market Segmentation (14 hours)

Unit IV: Product Development (18 hours)

Unit V: New Age Marketing (14 hours)

Text Books:

Reference Books:
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 )


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. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi

Reference Books:

SUGGESTED MOOC COURSES:

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


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


Unit III: Human Resource Development (16 Hours)


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


Unit V: Motivation (14 hours)


Text Books:


Reference Books:

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)

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

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

Unit IV Dividend Policy (15 Hours)

Unit V Working Capital (14 Hours)

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

Text Books:

Reference Books:
SUGGESTED MOOC COURSES:


2. *Corporate Finance Essentials* (Coursera), Created by: IESE Business School, Delivered by: Coursera, Taught by: Javier Estrada.
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)

Unit II: Research and Sample Design (15 hours)

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)

Text Books:
Reference Books:

SUGGESTED MOOC COURSES:
2. Mastering Data Analysis in Excel, Created by: Duke University, Delivered by: Coursera, Taught by Daniel Egger and Jana Schach Borg.
Objective:
This subject seeks to develop in the students’ knowledge of Electronic-Commerce and Web Designing for the application in the area of Business and Financing decisions.

(Total lecture hours: 80)

Unit I: Basics (16 hours)

Unit II: Architectural View (16 hours)

Unit III: Security Levels (17 hours)

Unit IV: Application (17 hours)

Unit V: Advanced Concepts (14 hours)

Text Books :
2. David Kosiur, 2015 Understanding Electronic Commerce, Microsoft Press,

Reference Books :
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)

Unit II: Office Accommodation (14 Hours)

Unit III: Office Environment (13 Hours)

Unit IV: Records Management (11 Hours)

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

Text Books
1. Nair, RK, Banerjee, AK & Agarwal, VK 2015 Office Management, Pragati Prakasam, Meerut
2. Pillai RSN & Bagavathi, 2016, Office Management, S.Chand & Sons, New Delhi

Reference Books
1. Raganathan N.S, 2016, Office Management, Margham Publications, Chennai

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.
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 Gandhi. 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 :
   Ltd, New Delhi.
   Agra.

Reference Books :
   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.


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)

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 Popularre (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:
2. T.N.Hajela, Co-operation - Principles, Problems and Practice, Konark Publishing House, New Delhi, 2010
5. Kulkarni, Theory & Practice of Co-operative in India and Abroad, Co-operative Books Depot, Bombay, 2000

Reference Books:
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)

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)

Text Books:

Reference Books:
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)

Unit II: Co-operative Accounts keeping
(17 hours)

Unit III: Commercial and Co-operative Audit
(16 hours)

Unit IV: Vouching, Verification and Valuation of Assets and Liabilities
(16 hours)

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:
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)

Unit II: Written Communication (14 Hours)

Unit III: Status enquiry and Reference letters (12 Hours)
Bank’s opinion – Agency letters – Sole seeking agency – Circular letters – Specimen letters.

Unit IV: Meetings (10 Hours)
Preparation of Agenda – Minutes writing- Methods and Procedures – Importance and Scope.

Unit V: Preparation for Speeches (12 Hours)

Text Books:
2. Balasubramanian 2016 Business Communication, Vikas Pub., New Delhi,

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:
2. Business Writing (Coursera) Created by: University of Colorado Boulder, United States, Delivered by: Coursera, Taught by: Dr. Quentin McAndrew
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)

Unit 2: Communication Skills (18 hours)


Non-verbal Communication: Body Language and Proxemics.

Unit 3: Interpersonal Skills (18 hours)

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)

Text Books:

Reference Books:
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

Unit II: Structure of Co-operative Management
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

Unit IV: Management of Marketing Co-operatives

Unit V: Issues in Co-operative Management
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 :

Reference Books :
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:

Reference Books:
5. Government of India, Multi Unit Co-operative Societies Act, 2002
Committee Reports:
   Planning Commission, New Delhi
3. 97th Amendment, Government of India, 2011
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 Dray 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)

Text Books:

Reference Books:
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)

Unit IV: Fire Insurance (13 Hours)

Unit V: Miscellaneous Insurance (12 Hours)

Text Books:
1. Panda Chanashyam 2015 Principles and Practice of Insurance, Kalyani Pub., Ludhiana

Reference Books:
1. Katayal, Rakesh, Inderjit Singh & Aroras 2012 Insurance, Kalyani Pub., Chennai,