

B.COM. (2017-2018)

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
1.	I	Part- I	17U1CMT1/H1	Tamil – I /Hindi – I	25	75	100	10	30	40	6	3
2.		Part II	17U1CME1	English – I	25	75	100	10	30	40	6	3
3.		Core	17U1CMC1	Introduction to Accountancy	25	75	100	10	30	40	5	5
4.		Core	17U1CMC2	Marketing	25	75	100	10	30	40	5	4
5.		Allied	17U1CMA1	Business Statistics	25	75	100	10	30	40	5	3
		Allied	17U2CMA2	Business Environment (NS)	-	-	-	-	-	-	3	-
6.		ES	17U1CMES	Environmental Studies	-	100	100	-	40	40	-	1
7.	II	Part – I	17U2CMT2/H2	Tamil – II /Hindi – II	25	75	100	10	30	40	6	3
8.		Part – II	17U2CME2	English – II	25	75	100	10	30	40	6	3
9.		Core	17U2CMC3	Financial Accounting – I	25	75	100	10	30	40	5	5
10.		Core	17U2CMC4	Business Management	25	75	100	10	30	40	4	4
11.		Allied	17U2CMA2	Business Environment (NS)	25	75	100	10	30	40	3	4
12.		Allied	17U2CMA3	Business Communication	25	75	100	10	30	40	5	3
13.		SBE	17U2CMS1	Skill Based Elective – Production Management	25	75	100	10	30	40	1	1
14.		VBE	17U2CMVE	Value Based Education	-	100	100	-	40	40	-	-
15.	III	Part – I	17U3CMT3/H3	Tamil – III /Hindi – III	25	75	100	10	30	40	6	3
16.		Part – II	17U3CME3	English – III	25	75	100	10	30	40	6	3
17.		Core	17U3CMC5	Financial Accounting – II	25	75	100	10	30	40	5	5
18.		Core	17U3CMC6	Modern Banking	25	75	100	10	30	40	5	5
19.		Allied	17U3CMA4	Financial Services	25	75	100	10	30	40	5	3
		Allied	17U4CMA5	Business Laws (NS)	-	-	-	-	-	-	3	-
20.		GS	17U3CMGS	Gender studies	-	100	100	-	40	40	-	-

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
21.	IV	Part - I	17U4CMT4/H4	Tamil - IV /Hindi - IV	25	75	100	10	30	40	6	3
22.		Part - II	17U4CME4	English - IV	25	75	100	10	30	40	6	3
23.		Core	17U4CMC7	Company Accounts	25	75	100	10	30	40	5	5
24.		Core	17U4CMC8	Auditing	25	75	100	10	30	40	4	4
25.		Allied	17U4CMA5	Business Laws (NS)	25	75	100	10	30	40	3	4
26.		Allied	17U4CMA6	Business Process Outsourcing	25	75	100	10	30	40	5	3
27.		SBE	17U4CMS2	Skill Based Elective- Stress Management	25	75	100	10	30	40	1	1
28.	V	Core	17U5CMC9	Management Accounting	25	75	100	10	30	40	5	5
29.		Core	17U5CMC10	Financial Management	25	75	100	10	30	40	5	5
30.		Core	17U5CMC11	Income Tax Law and Practice	25	75	100	10	30	40	5	5
31.		Core	17U5CMC12	Supply Chain Management	25	75	100	10	30	40	4	5
32.		Major Elective-I	17U5CEMEL1A 17U5CEMEL1B	Exporting and Importing Procedures/ Retail Management	25	75	100	10	30	40	4	4
33.		Major Elective-II	17U5CEMEL2A 17U5CEMEL2B	Bank Management/ Human Resources Development	25	75	100	10	30	40	4	3
34.		NME	17U5CMNME	General Commercial Knowledge	25	75	100	10	30	40	2	1
35.		SSD	17U5CMSSD	Soft Skill Development	-	100	100	-	40	40	1	-
36.	VI	Core	17U6CMC13	Cost Accounting	25	75	100	10	30	40	5	5
37.		Core	17U6CMC14	Corporate Accounting	25	75	100	10	30	40	5	5
38.		Core	17U6CMC15	Company Law Secretarial Practice	25	75	100	10	30	40	5	5
39.		Core	17U6CMC16	Insurance Management	25	75	100	10	30	40	5	4
40.		Major Elective-III	17U6CEMEL3A 17U6CEMEL3B	Labour Laws/ Corporate Laws	25	75	100	10	30	40	5	4
41.		Major Elective-IV	17U6CEMEL4A 17U6CEMEL4B	Sales Management/ International Marketing	25	75	100	10	30	40	5	3
42.		CN	17U6CMCN	Comprehensive Knowledge	-	100	100	-	40	40	-	1
43.		GK	17U6CMGK	General Knowledge	-	100	100	-	40	40	-	-
				Extension Activity	-	-	-	-	-	-	-	1
				Total	4300						180	140

B.COM. (2017 - 2018)

Paper Code	Total No. Of Papers	Total Marks	Total Credits	Classification
Part - I	04	400	12	√
Part - II	04	400	12	√
Part - III				
Core	16	1600	76	
Allied	06	600	20	√
Major Elective	04	400	14	
	26	2600	110	
Part - IV				
Environmental Studies	1	100	1	
Value based education	1	100	--	
Skill Based Elective	2	200	2	
Gender studies	1	100	--	
Non Major Elective	1	100	1	√
Soft skill development	1	100	--	
G.K	1	100	--	
Comprehensive Test	1	100	1	
	9	900	05	
Part - V	Extension Activity		1	X
Total	43	4300	140	√

B.Com.

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE
(AUTONOMOUS),
POONDI, THANJAVUR DIST.**

**Question Pattern for UG and PG Programmes for students to
be admitted during 2017 – 2018 and afterwards**

Total Marks: 75

QUESTION PATTERN

**SECTION – A
(Question 1 to 10)**

10 x 2 = 20 Marks

1. Short Answer Questions
2. Two Questions from each units (All are answerable)

**SECTION – B
(Question 11 to 15)**

5 x 5 = 25 Marks

1. 5 Paragraph type questions with “either / or” type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C
(Question 16 to 20)**

3 x 10 = 30 Marks

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus.

பருவம்	பாடக்குறியீடு	தாளின் பெயர்	பயிற்சியின் நேரம் / வாரம்	சிறப்பு மதிப்பீடு
I	17U1 ____ T1	இக்கால இலக்கியம் (செய்யுள், உரைநடை, சிறுகதை, புதினம், நாடகம்,)	6	3

ஶறு:1 செய்யுள்

நேரம்: 18

1. இராமலிங்க அடிகளார் - திருவருட்பா - இறைத் திருக்காட்சி —1—10
2. பாரதியார் - தேசியகீதம் : பாரத தேசம் — எங்கள் நாடு,
3. பாரதிதாசன் - புதிய உலகம்: உலக ஒற்றுமை —பேரிகை, தளை அறு, மானுட சக்தி
4. பட்டுக்கோட்டை கல்யாண சுந்தரம் -காடு வெளையட்டும் பெண்ணெ ,
5. நாமக்கல் கவிஞர் - என்றுமுளதென்றமிழ் ,
6. கவிமணி : ஒற்றுமையே ,உயர்வு நிலை—நாட்டுக்குழைப்போம்

ஶறு:2 உரைநடை

நேரம்: 18

1. கேட்டிவி - இராகபாவம் (1 முதல் 15 வரை)
2. கேட்டிவி - பயணங்கள் தொடரும்

ஶறு:3 சிறுகதை

நேரம்: 18

1. கேட்டிவி - குரல் கொடுக்கும் வானம்பாடி (1 முதல் 10 வரை)
2. கேட்டிவி - மனோரஞ்சிதம் முழுவதும்

ஶறு:4 புதினம்

நேரம்: 18

1. கு.வெ.பாலசுப்பிரமணியம் —காளவாய்

ஶறு:5 நாடகம் , இலக்கிய வரலாறு

நேரம்: 18

1. கலைவாணன் — கு.சா.கிருஷ்ணமூர்த்தி(NCBH வெளியீடு)
2. சிறுகதை, புதினம், நாடகம், கவிதை, உரைநடை

பயன்கள்

சமீபகால தமிழ் இலக்கியம் பற்றி தெரிந்து கொள்ளுதல்

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
I	17U1 _ E1	PART - II PROSE, POETRY AND COMMUNICATION SKILLS	6	3

Objective

- To initiate the Students to understand English through Prose, Poetry and Basic Communicative Grammar.

Unit – I

Shakespeare - Shall I compare thee to a Summer's Day?
 John Milton - On His Blindness.
 William Wordsworth - The Solitary Reaper
 P.B.Shelley - Song to the Men of England.
 Robert Frost - The Road not Taken
 Nissim Ezekiel - Night of the Scorpion

Unit – II

- | | |
|---------------------------------|--------------------------------|
| 1) The Running Rivulets of Man, | 2) Parliament is Marking Time, |
| 3) The Lady in Silver Coat, | 4) Mr. Applebaum at Play. |

Unit – III

- | | |
|---------------------------------------|---------------------------|
| 1) The Feigning Brawl of an Imposter, | 2) Thy Life Is My Lesson, |
| 3) Solve The Gamble, | 4) The Stoic Penalty. |

Unit – IV

- | | |
|---------------------------------|-------------------------------------|
| 1) Nobility In Reasoning, | 2) Malu the Frivolous Freak, |
| 3) Bharath! Gird Up Your Loins! | 4) Honesty is the Cream Of Chastity |

Unit – V

Parts of Speech, Nouns, Pronouns, Conjunctions, Adjectives, Articles, Verbs, Adverbs, Interjection - sentence.

References Book:

A Melodious Harmony - Sri.KTV, Rajendra Publishing House, Poondi, 2017.
 Flying Colours - Prof. K.Natarajan, New Century Book House (P) LTD., 2017.

Course Outcome

To initiate the Students to understand English through Prose, Poetry and Basic Communicative Grammar.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
I	17U1CMC1	Introduction to Accountancy	5	5

Objective:

- To make the students to gain adequate knowledge of both principles and practice of Accounting.

Unit I:

Fundamentals of Book Keeping – Accounting concepts and conventions – Journal – Ledger – Subsidiary Books – Cash Books – Trial Balance.

Unit II:

Rectification of Errors – Suspense Account – Account Current – Average Due date.

Unit III:

Final accounts with adjustments – closing entries.

Unit IV:

Bills of exchange (excluding mutual accommodation) – Bank Reconciliation statement – methods – causes for differences between cash book and pass book.

Unit V:

Depreciation Accounting – concept of Depreciation – Meaning – Characteristics – causes objectives – Methods of recording, Depreciation (Straight line method, Diminishing balance method, Annuity method, Depreciation fund method, Insurance Policy method, Depetion method).

Distribution of Marks:

Problem 80%

Theory 20%

Reference Book:

1. N. Vijayakam, P.L. Mani and K.L. Nagarajan – Principles of Accountancy.
2. T.S. Grewal – Introduction to Accountancy.
3. R.L. Gupta, VK Gupta – Financial Accounting.
4. Dr. B. Charumathi, Prof. N. Vinayakam – Financial Accounting.

Course Outcome:

To make the students to gain adequate knowledge of both principles and practice of Accounting.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I	17U1CMC2	Marketing	5	4

Objective:

- To provide the students about basic knowledge in the marketing field.

Unit I:

Market - classification - Marketing- Definition - Importance - Concept - Traditional and Modern- Marketing functions.

Unit II:

Buyer's behaviour - Buying motive - Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle.

Unit III:

Pricing - Importance- Objective- Procedure for Price determination- kinds of Pricing- Factors affecting Pricing policy. Pricing Decisions - Distribution Decisions.

Unit IV:

Sales Promotion -types- Need -Sales Promotion mix - Advertising - Publicity- Personal selling - Advantages - Limitations.

Unit V:

Distribution Channels: Concept - Types - Choice of distribution- Channels- Retailers and Wholesalers- Branding and packaging. On line - Marketing- Direct Marketing - Social Marketing - Legal aspects of marketing in India.

Text and Reference Books (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , "Modern Marketing," S.Chand& Co., New Delhi.
2. Marketing Management - Rajan Nair.
3. Marketing Management - Varshney.
4. Marketing Management- S.A. Sherlekar.
5. Principles of Marketing- Philip Kotler.
6. Fundamentals of Marketing - C.B. Memoria.

Course Outcome:

To provide the students about basic knowledge in the marketing field.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
I	17U1CMA1	Allied: I Business Statistics	5	3

Objective:

To make the students gain knowledge in statistical tools and techniques statistics – meaning – characteristics – scope and importance – collection of Data – methods – classification – tabulation – charts and diagrams.

UNIT - I

Measures of Central Tendency: Arithmetic mean – median – mode – Geometric mean – Harmonic mean.

UNIT - II

Measures of Dispersions: Range – Quartile – Quartile deviation – mean deviation – standard deviation – coefficient of variation – variance.

UNIT - III

Index Numbers: Characteristics, construction of index numbers – unweighted aggregatives method – unweighted averages of relatives method – weighted aggregatives method – weighted averages of relatives method – circular test – fixed base – chain base – cost of living index – Deflating – Base shifting – Splicing.

UNIT – IV

Correlation and Regression Analysis: Correlation – Karl Pearson coefficient of correlation – Spearman's rank correlation – Simple linear regression – two regression lines.

UNIT - V

Analysis of Time Series: Uses – components – Secular trend: Graphic method – Method of Semi averages – method of least squares – Seasonal Fluctuations: Method of simple averages – method of moving averages – Ratio to trend method – method of link relatives.

Text Book:

Business Mathematics and Statistics (Part – II Business Statistics),
P.A. Navaneethan, Jai Publishers, 2014

Unit – I	: Chapter. 7
Unit – II	: Chapter. 8
Unit – III	: Chapter. 10 (Relevant portions only)
Unit – IV	: Chapter. 12, 13 (Relevant portions only)
Unit – V	: Chapter. 14

References

1. S.P. Gupta – Statistical methods – Sultan Chand & Sons
2. S.P. Gupta – Statistical methods – Vikas Publications

Course Outcome:

To make the students gain knowledge in statistical tools and techniques statistics – meaning – characteristics – scope and importance – collection of Data – methods – classification – tabulation – charts and diagrams.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I + II	17U2CMA2	Allied: 2 (NS) Business Environment	3+3	4

UNIT - I

Business Environment – Meaning – Concept – Nature – Significance – Types – Elements of External environment – Environmental analysis for strategic decision.

UNIT - II

Economic Environment - Economic System - Characteristics - Types - Economic Planning in India. Political Environment – political system of the world – political system and business environment in India – Functions of the state.

UNIT - III

Social and Cultural Environment - Culture – features – Elements social responsibilities of business – Business ethics and values - Corporate Governance.

UNIT - IV

Financial and Legal environment – Constitution of financial system – Financial markets – Financial institutions – ICICI – SFC – IDBI.

UNIT - V

Legal Environment – Sale of Goods Act 1930 – FEMA (2000). Competition Act 2002.

REFERENCES

1. Gupta. C.B, **Business Environment**, Sultan Chand & Sons, New Delhi.
2. Francis Cherunilam. J, **Business Environment**, Himalaya Publishing House, New Delhi.
3. Aswathappa. K, 2010. **Business Environment**, Himalaya Publishing House, New Delhi.
4. Ghosh. P.K, **Business Environment**, Sultan Chand & Sons, New Delhi.
5. Namita Gopal – Business Environment Tata Mc Graw – Hill Publishing Company Limited – New Delhi.

Course Outcome:

Analyse the recent developments in the economic, fiscal and monetary policies of the government.

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
II	17U2 ____ T2	இடைக்கால இலக்கியம் - பயன்முறைத் தமிழ் - இலக்கண வரலாறு	6	3

கூறு: 1

நேரம்: 18

1. திருஞானசம்பந்தர் - தேவாரம் - கோளறு திருப்பதிகம்
2. திருநாவுக்கரசர் - தேவாரம் - தனித்திருக் குறுந்தொகை - மாசில்வீணையும் - 1—10 பதிகம்
3. சுந்தரர் - தேவாரம் - திருநொடித்தான்மலைப் பதிகம் — தானெனை முன்படைத்தான்
4. மாணிக்கவாசகர் - திருவாசகம் - திருப்பொன்னூசல்

கூறு: 2

நேரம்: 18

1. குலசேகராழ்வார்: திருவித்துவக்கோட்டம்மான் : 1—10 பாடல்கள்
2. நம்மாழ்வார் - திருவாய் மொழி - இரண்டாம்பத்து — 1—10 பாடல்கள்
3. ஆண்டாள் - நாச்சியார் திருமொழி — வாரணமாயிரம் 1—10 பாடல்கள்
4. திருமங்கையாழ்வார் - சிறிய திருமொழி — 1—10 பாடல்கள்

கூறு: 3

நேரம்: 18

1. திருமூலர் - திருமந்திரம் - அட்டாங்க யோகம் — 1—10 பாடல்கள்
2. குமரகுருபரர் - மீனாட்சியம்மை பிள்ளைத் தமிழ்: வருகைபருவம்
3. திரிகூடராசப்பக் கவிராயர் - குற்றாலக் குறவஞ்சி - நாட்டு வளம்
4. வீரமாமுனிவர் - திருக்காவலூர்க் கலம்பகம் — முதல் 5 பாடல்கள்
5. குணங்குடி மஸ்தான் சாகிபு - ஆனந்தக் களிப்பு — முழுதும்

கூறு: 4 பயன்முறைத் தமிழ்

நேரம்: 18

வாக்கிய அமைப்பு - புணர்ச்சி வகைகள் - வலிமிகும், வலி மிகா இடங்கள் - எழுத்துப்பிழை நீக்கம் லகர, ளகர, முகர வேறுபாடுகள் - சொற்களைப் பிரித்துப் பொருள் காணும் முறை - நிறுத்தற் குறியீடுகள் - சரியான தமிழ் வடிவம் அறிதல்.
 சொல்லியல் - சொல் வகை - இலக்கண வகை - இலக்கிய வகை - பெயர்ச்சொல் - இடுகுறி - காரணம் - அறுபொருட் பெயர் (பொருள், இடம், காலம், சினை, குணம், தொழில்) - வினைச்சொல் - இடைச் சொல் - உரிச்சொல் - முற்று - எச்சம் - விசுதிகள் - இடைநிலை - தன்வினை - பிறவினை - தெரிநிலை வினை - குறிப்பு வினை-வழுவமைதி.

கூறு: 5 இலக்கண வரலாறு

நேரம்: 18

இலக்கண வரலாறு - தமிழ்த் துறை வெளியீடு.

பயன்கள்

இடைக்கால தமிழ் இலக்கியம் பற்றி தெரிந்து கொள்ளுதல்

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
II	17U2 _ E2	PART – II EXTENSIVE READERS AND COMMUNICATIVE SKILLS	6	3

Objective

- To impart language and communicative skills through short stories, one act plays and communicative grammar

Unit – I

Shakespeare – The Seven Stages of Man
 Long Fellow – A Psalm of Life
 Nissim Ezakiel - Enterprise
 William Wordsworth – The world is too much with us

Unit – II

Anton Chekov – The Proposal
 J.B.Priestly - Mother's Day

Unit - III

William Faulkner - A Rose for Emily
 P. Lankesh - Bread
 Katherine Mansfield - The Doll's House

Unit – IV

Tense, Question Tag, Dialogue Writing, Paragraph Writing, Adjectives, Adverb

Unit – V

Voices, Degrees of Comparison, Direct and Indirect

Book Prescribed:

Unit I , II, III , Voices of vision in English (Vol. I & II), Board of Editors, Pavai Printers (P) Ltd., Chennai, 2016.
 Unit IV & V – Communicative grammar by the Department of English, Poondi, 2017.

Course Outcome

To impart language and communicative skills through short stories, one act plays and communicative grammar

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
II	17U2CMC3	Financial Accounting – I	5	5

Objective:

- To expose the students to the accounting procedure of partnership firms and allied aspects of accounting.

Unit I:

Consignment - meaning – Account sales – Entries in the book of consignor and consignee – Abnormal loss - Joint Venture – meaning – Journal entries.

Unit II:

Final accounts of non-trading concerns – Receipts and payments account – Income and Expenditure account – Balance sheet.

Unit III:

Royalties – Minimum Rent – Short Working – Recoupment – Strike Period (Excluding sub – lease)

Unit IV:

Single Entry System – Meaning – Features – Statement of Affairs - Conversion Method.

Unit V:

Hire Purchase and instalment system – Difference between Hire Purchase and instalment system – calculation of interest and cash price – Default and Repossession.

Note: Distribution of marks:

Problem – 80% and Theory -20%

Reference:

1. Advanced Accountancy- S.P. Jain & K.L. Narang.
2. Advanced Accounting- M.C. Shukla.
3. Advanced Accounting- R.L. Guptha – I

Course Outcome:

To expose the students to the accounting procedure of partnership firms and allied aspects of accounting.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
II	17U2CMC4	Business Management	4	4

Objective:

- To make the students to gain adequate knowledge in Business Management.

Unit I:

Management – Meaning – Nature – Functions – Management Vs Administration – Henry Fayal’s Principles of Management – F.W. Taylor’s Scientific Management.

Unit II:

Planning– Characteristics – Objectives – Types – Steps in planning – Planning Premises – MBO.

Unit III:

Organization – Nature – Principles of organization – Types – Line Organization – Functional Organization – Line and Staff Organization – Committee Organization – Departmentation – Bases.

Unit IV:

Staffing – Functions – Recruitment – Selection – Training – Direction – Meaning – Nature – Motivation – Maslow’s Theory – Theory X – Theory Y – Theory Z – Leadership – Styles – Qualities.

Unit V:

Communication – Elements – Types – Essentials – Barriers – Controlling – Importance – Control Process – Essentials of effective control – Budgetary control.

Reference:

1. Business Management – C.B. Gupta.
2. Business Management – Dinkar Pagare.
3. Business Management – Y.K. Bhushan
4. Essential of Management – Koontz O’Donnel

Course Outcome:

To make the students to gain adequate knowledge in Business Management.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
I + II	17U2CMA2	Allied: 2 (NS) Business Environment	3+3	4

UNIT - I

Business Environment – Meaning – Concept – Nature – Significance – Types – Elements of External environment – Environmental analysis for strategic decision.

UNIT - II

Economic Environment - Economic System - Characteristics - Types - Economic Planning in India. Political Environment – political system of the world – political system and business environment in India – Functions of the state.

UNIT - III

Social and Cultural Environment - Culture – features – Elements social responsibilities of business – Business ethics and values - Corporate Governance.

UNIT - IV

Financial and Legal environment – Constitution of financial system – Financial markets – Financial institutions – ICICI – SFC – IDBI.

UNIT - V

Legal Environment – Sale of Goods Act 1930 – FEMA (2000). Competition Act 2002.

REFERENCES

6. Gupta. C.B, **Business Environment**, Sultan Chand & Sons, New Delhi.
7. Francis Cherunilam. J, **Business Environment**, Himalaya Publishing House, New Delhi.
8. Aswathappa. K, 2010. **Business Environment**, Himalaya Publishing House, New Delhi.
9. Ghosh. P.K, **Business Environment**, Sultan Chand & Sons, New Delhi.
10. Namita Gopal – Business Environment Tata Mc Graw – Hill Publishing Company Limited – New Delhi.

Course Outcome:

Analyse the recent developments in the economic, fiscal and monetary policies of the government.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
II	17U2CMA3	Allied: 3 Business Communication	5	3

Objective:

- To have an idea about business correspondence.

Unit I:

Communication – Meaning – Importance of communication in business – functions – Business letter – Essentials - structure or Parts.

Unit II:

Kinds of business letter: letter of enquiry – offer – quotations – status enquiry – order and their execution – complaints and their adjustments.

Unit III:

Collection letter – Bank correspondence – Agency Correspondence.

Unit IV:

Circular letter – Sales letter – Application for situation – Report writing – types of business reports.

Unit V:

Listening and communication – Importance of listening and communication – principles of effective listening – telex - facsimile – Teleconferencing – intercom apparatus – modern means of communication – Internet - E mail.

Book References:

1. Rajendrapal, J.S. Korlahalli – Essentials of Business Communication sultan & Chand Sons.
2. Business Communication – H.S. Ramesh, C.C. Pattanshetti, M.M. Kultkarni.
3. Business Communication – S. Sachdeva – Lakshmi Narain Agarwal, Agra.

Course Outcome:

Imbibe meaning of Business Communication

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
II	17U2CMS1	Skill Based Elective – I Production Management	1	1

UNIT 1:

Production Management - Objectives - Functions - Scope - Production System-
Production Planning and Control- Routing and Scheduling- Dispatching.

Unit 2:

Plant Location- Selecting a Suitable location - Plant location Problems- Factors
Influencing Plant Location - Plant layout - Plant layout problems- Objectives - Principles
of plant layout- Factors influencing layout – Types of layout.

Reference:

1. Banga and Sharma : Production Management
2. Sharma Gagan Deep, Gursharnjit, Harpreet Singh: Production and Operations
Management, Kalyani Publishers, Ludhiana.

Course Outcome:

Gaining knowledge about managing production processes

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
III	17U3____T3	காப்பியங்கள், கட்டுரைகள், இலக்கிய வரலாறு	6	3

கூறு: 1 காப்பியங்கள் 1

நேரம்: 18

1. சிலப்பதிகாரம் - புகார்க் காண்டம்—மனையறம்படுத்த காதை
2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை
3. சீவக சிந்தாமணி - மண்மகள் இலம்பகம்
4. கம்பராமாயணம் - மிதிலைக் காட்சிப் படலம்

கூறு: 2 காப்பியங்கள் 2

நேரம்: 18

1. பெரிய புராணம் -மெய்ப்பொருள் நாயனார் புராணம் —முழுதும்
2. அரிசந்திரபுராணம் —மயான காண்டம்
3. தேம்பாவணி - திருமணப் படலம்—1—10 பாடல்கள்
4. சீறாப்புராணம் -நபி அவதாரப் படலம் —1—10 பாடல்கள்

கூறு: 3 கட்டுரைத் தொகுப்பு

நேரம்: 18

கட்டுரைத் தொகுப்பு - தமிழ்த்துறை வெளியீடு

கூறு: 4 பொதுக்கட்டுரை, மொழிபெயர்ப்புப் பயிற்சி

நேரம்: 18

பயிற்சிக் கட்டுரைகளும் கடிதங்களும் -பாவை வெளியீடு
கட்டுரைப் பயிற்சி - 10 மதிப்பெண்
மொழிபெயர்ப்புப் பயிற்சி - 5 மதிப்பெண்
கலைச்சொல்லாக்கம்

கூறு: 5

நேரம்: 18

அ. இலக்கிய வரலாறு

பக்தி இலக்கியங்கள் - காப்பிய இலக்கியங்கள் - சிற்றிலக்கியங்கள்

பயன்கள்

தமிழ் இலக்கிய வரலாற்றிணையும் அதன் முக்கியத்துவத்தையும் தெரிந்து கொள்ளுதல்

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
III	17U3 _ E3	PART - II SHAKESPEARE, EXTENSIVE READERS AND COMMUNICATIVE SKILLS	6	3

Objective

- To introduce the language of the world renowned dramatist and novelist to enhance the vocabulary and communicative skills of the learners.

Unit – I

Funeral Oration – Julius Caesar
Trial for a Pound of Flesh – The Merchant of Venice

Unit – II

He Kills Sleep – Macbeth
The gulling scene of malvalio – Twelfth Night

Unit – III

Romeo and Juliet
In Love is a “Midsummer Madness” – Tempest

Unit – IV

R.L. Stevenson – Treasure Island

Unit – V

Note making, Hints Developing, Expansion of Ideas and Proverbs, Clauses and sentence, Structure simple, Compound and Complex.

Book Prescribed:

Unit – I, II & III: Selected scenes from Shakespeare, Prof.K.Natarajan, Pavai Printers (p) Ltd., 2017.

Unit IV: Treasure Island Abridged by E.F. Dodd

Unit V: Communicative Grammar by Department of English, Poondi, 2017.

Course Outcome

To introduce the language of the world renowned dramatist and novelist to enhance the vocabulary and communicative skills of the learners.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	17U3CMC5	Financial Accounting – II	5	5

Objective:

- To understand the detailed accounting knowledge about partnership accounting.

Unit I:

Branch Accounts – types of Branches – Debtors system – cost price – invoice price – stock and Debtors system – Independent Branches.

Unit II:

Partnership Accounts – past adjustments and Guarantees – Fixed capital method – Fluctuating capital method – partnership Final Accounts.

Unit III:

Partnership accounts – Admission of a partner – Retirement of a partner – Death of a partner – Joint life policy.

Unit IV:

Partnership Accounts – Dissolution of partnership firm – insolvency of a partner – single partner insolvent – Garner VS Murray – insolvency of all partners – piece – meal distribution of cash.

Unit V:

Partnership Accounts – sale of firm to a company – Amalgamation of partnership firms.

Note: Distribution of marks:

Problem – 80% and Theory -20%

Reference:

1. R.L. Gupta and M. Radhaswamy – Advanced Accountancy Vol. I – Sultan Chand & sons
2. S.P. Jain K.L. Narang- Advanced Accountancy Vol. I – Sultan Chand & sons

Course Outcome:

To understand the detailed accounting knowledge about partnership accounting.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	17U3CMC6	Modern Banking	5	5

Objective:

- To have an idea of about Banking.
- To know the recent developments and have an awareness of latest methods.

Unit I:

Origin of banking- Scheduled Commercial banks- functions-importance- kinds- Credit creation and credit contraction - Central banking- RBI - management and functions- credit control - Quantitative and Qualitative credit control.

Unit II:

Opening of new accounts- savings, current, fixed and recurring - Precautions to be taken before opening a new accounts - Know Your Customer - (KYC) - Special types of customers - minor, married women, illiterate persons, lunatic and drunkards, pardhanishin women.

Unit III:

Banker and customer- Definition - Relationship - Rights and Obligations - Relationship as Debtor and Creditor - Banker as Trustee, Agent - Right of lien - Setoff- appropriation of payments - Secrecy of accounts- consequences of unwarranted disclosure.

Unit IV:

Cheque: features - Types - Crossing - Types - Endorsements - Types - paying banker- statutory protection- payment in due course- collecting banker- statutory protection- Holder in due course.

Unit V:

Recent Trends in Indian banking: Recent Trends in important services - E-Banking - Facets or Dimansions of E-Banking - Automated Teller Machine (ATM) - Types of ATMs - Benefits of a ATMs - Internet Banking - Phone Banking and Mobile Banking - Debit Card - Credit Card - Smart Card.

Reference:

1. Banking theory Law and Practice- Sundaram & Varshney.
2. Banking theory Law and Practice- KPM Sundaram.
3. Banking theory Law and Practice- Dr. Radha

Course Outcome:

- To have an idea of about Banking.
- To know the recent developments and have an awareness of latest methods.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III	17U3CMA4	Allied - Financial Services	5	3

Objective:

- To make the student to understand the conceptual framework underlying the Indian Financial System and the constituents.

Unit I:

Indian Financial System – Definition – Significance – segments – Functions – Financial services – Importance – characteristics – Functions – problems of Financial service sector.

Unit II:

Financial Market – Definition – Types – players in financial markets – Interest rate determination – Financial Institutions – Types – Financial Instruments – Types.

Unit III:

Indian money market – Meaning – Features – Importance – Constituents – Functions – Difference between of money market and capital market – Causes for slow growth.

Unit IV:

Indian Capital Market – Definition – Features – Importance – Constituents of Primary market – Secondary market – Functions of capital market – growth of capital market in India.

Unit V:

Securities and Exchange Board of India (SEBI) – Salient features – objects – Powers – Functions – measures of SEBI in safe guarding the interest of investors – Guidelines for primary and secondary market – DEMAT and REMAT.

Reference Book:

1. Vasant Desai – The Indian financial system.
2. P.N. Varshney & D.K. Mittal – Indian financial system.
3. E. Gordon & K. Natarajan – Indian Financial Market & Services.
4. L.M. Bhole – Financial Market.
5. B. Santhanam – Financial Services.
6. Dr. K. Sauthraman – Financial Services.

Course Outcome:

To make the student to understand the conceptual framework underlying the Indian Financial System and the constituents.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III & IV	17U4CMA5	Allied - BUSINESS LAWS (NS)	3+3	4

Objective:

- To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act.

Unit I:

Indian Contract Act, 1872 – law of contract – formation of contracts- Essentials of valid contract- Classification of contracts.

Unit II:

Offer and acceptance- consideration- capacity to contract- Free consent – Legality of object.

Unit III:

Performance of contracts- Discharge of contract- Remedies for breach of contract- Quasi contracts.

Unit IV:

Contracts of agency- Different classes of agents- creation of agency- rights - duties and liabilities of an agent and Principal – Termination of Agency – Sale of Goods Act, 1932 – Sale and agreement to sell – price – unpaid seller – rights of unpaid seller.

Unit V:

Bailment pledge and mortgage – Contracts of Indemnity and guarantee- Rights and Duties of indemnity holder- rights and Duties of surety- nature and extent of surety's liabilities.

Reference:

1. N.D. Kapoor- Elements of commercial law.
2. M.C. Shukla – Mercantile law.
3. P.P.S. Gogna – A Text book of Business law.
4. S.N. Maheswari – Mercantile law.
5. S. Kathiresan, Dr. V. Radha – Business Laws.

Course Outcome:

To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
IV	17U4____T4	சங்க இலக்கியம் - அற இலக்கியம் - செம்மொழி - இலக்கிய வரலாறு	6	3

கூறு: 1

நேரம்: 18

குறுந்தொகை

1. குறிஞ்சி - (பா.எ.:3)
2. முல்லை - (பா.எ.94)
3. மருதம் - (பா.எ.45)
4. நெய்தல் - (பா.எ.:49)
5. பாலை - (பா.எ.:41)

நற்றிணை

1. குறிஞ்சி - (பா.எ. 32)
2. முல்லை - (பா.எ. 81)
3. மருதம் - (பா.எ. 210)
4. நெய்தல் - (பா.எ. 226)
5. பாலை - (பா.எ.229)

கலித்தொகை

1. பாலை - (பா.எ. 6)
2. குறிஞ்சி - (பா.எ. 38)

அகநானூறு

1. குறிஞ்சி : - (பா.எ. 68)
2. மருதம் - (பா.எ. 86)

கூறு: 2

நேரம்: 18

ஐங்குறுநூறு

குறிஞ்சி - தோழிக்கு உரைத்த பத்து: பாடல் எண்கள் —111—120

புறநானூறு

பாடல் எண்கள் 8,17,20,95,141,159,184,186,188,206

பதிற்றுப்பத்து

ஏழாம் பத்து —பாடல் எண். 1

பரிபாடல்

எட்டாம் பாடல் : செவ்வேள்

கூறு: 3

நேரம்: 18

நெடுநல்வாடை முழுவதும்

திருக்குறள் : வான்சிறப்பு, பெருமை, காதற் சிறப்புரைத்தல்

கூறு: 4

நேரம்: 18

செம்மொழி வரலாறு

மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச்செம்மொழி - தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள்.

கூறு: 5

நேரம்: 18

அ. இலக்கிய வரலாறு

சங்க இலக்கியங்கள், பதினெண்மீழ்க்கணக்கு நூல்கள்

பயன்கள்

சங்க கால தமிழ் இலக்கியம் பற்றி தெரிந்து கொள்ளுதல்

Semester	Subject Code	Title of The Paper	Hours of Teaching/ Week	No. of Credits
IV	17U4 _ E4	PART - II ENGLISH FOR COMPETITIVE EXAMINATIONS	6	3

Objective

- To prepare the learners for competitive examinations and to know the fundamentals of practical communication.

Unit – I

Grammar – Number, Subject, Verb, Agreement, Articles, Sequence of Tenses, Common Errors.

Unit – II

Word Power - Idioms & Phrases, one word substitutes, Synonyms, Antonyms, Words we often confuse, foreign words & phrases, spelling.

Unit – III

Reading & Reasoning – Comprehension, Jumbled Sentences.

Unit - IV

Writing Skills – Paragraph, Precis Writing, Expansion of an idea, Report Writing, Essay, Letters, Reviews (Film & Book)

Unit – V

Speaking- Public speaking, Group Discussion, Interview, Spoken English.

Prescribed Text:

English for Competitive Examinations, by Ayothi, Trichy, 2017

Course Outcome

To prepare the learners for competitive examinations and to know the fundamentals of practical communication.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	17U4CMC7	Company Accounts	5	5

Objective:

- To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Unit I:

Issues of shares - at Par – Premium and Discount – Forfeiture – Reissue – Surrender of Shares – Right Issue – Underwriting.

Unit II:

Debentures – Issue – Redemption: Methods – Redemption of preference shares.

Unit III:

Final Accounts of Companies – managerial remuneration - Divisible Profits and dividend – Bonus shares.

Unit IV:

Profit prior to incorporation – Valuation of Goodwill and Shares.

Unit V:

Financial Reporting Practices – Accounting standard AS I – AS II– AS IV – AS V – AS X. (Theory Only)

Note: Distribution of Marks: -

Problem: 80% and Theory: 20%

Reference:

1. S.P.Jain, K.L. Narang, "Advanced Accounting". Kalyani Publication, New Delhi.
2. Gupta R.L., Radhaswamy M., "Corporate Accounting", Theory Method and Application – 13th Revised Edition 2006, Sultan Chand. Co., New Delhi.
3. Reddy, Murthy, "Financial Accounting", Margham Publications, Chennai, 2004.

Course Outcome:

To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	17U4CMC8	Auditing	4	4

Objective:

- To make the students gain adequate knowledge of both the principles and practice of auditing in India.

Unit I:

Auditing – Definition – Meaning – Objectives – Types of Audit – Advantages – Qualities of a Professional auditor – Investigation Vs auditing.

Unit II:

Internal Check – Objectives – Principles – Advantages – Internal check system and Auditor – Internal Control – Internal Audit.

Unit III:

Vouching – Objectives – Importance – Vouching of Cash Transactions, Trading Transactions and Impersonal ledger.

Unit IV:

Verification and valuation of Assets and Liabilities – Cash investments – Advances – Land and Building – Plant and Machinery – Furniture – stock – capital – Creditors – bills payable – Debenture – Bank overdraft.

Unit V:

Company Audit – Provision in the companies Act relating to auditor's qualification – appointment – removal – rights – duties and liabilities, (Civil and Criminal).

Reference:

1. B.N. Tandon – 'A Practical Hand Book of Auditing'.
2. Dinkar Pagare – 'Principles and Practice of Auditing'.
3. R.G. Saxena – 'Principles and Practice of Auditing'.

Course Outcome:

To make the students gain adequate knowledge of both the principles and practice of auditing in India.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
III & IV	17U4CMA5	Allied - BUSINESS LAWS (NS)	3+3	4

Objective:

- To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act.

Unit I:

Indian Contract Act, 1872 – law of contract – formation of contracts- Essentials of valid contract- Classification of contracts.

Unit II:

Offer and acceptance- consideration- capacity to contract- Free consent – Legality of object.

Unit III:

Performance of contracts- Discharge of contract- Remedies for breach of contract- Quasi contracts.

Unit IV:

Contracts of agency- Different classes of agents- creation of agency- rights - duties and liabilities of an agent and Principal – Termination of Agency – Sale of Goods Act, 1932 – Sale and agreement to sell – price – unpaid seller – rights of unpaid seller.

Unit V:

Bailment pledge and mortgage – Contracts of Indemnity and guarantee- Rights and Duties of indemnity holder- rights and Duties of surety- nature and extent of surety's liabilities.

Reference:

6. N.D. Kapoor- Elements of commercial law.
7. M.C. Shukla – Mercantile law.
8. P.P.S. Gogna – A Text book of Business law.
9. S.N. Maheswari – Mercantile law.
- 10.S. Kathiresan, Dr. V. Radha – Business Laws.

Course Outcome:

To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	17U4CMA6	Allied - Business Process Outsource	5	3

Unit – 1: The BPO Revolution

Overview - BPO Defined - A Strategy to Eliminate Noncore Functions - BPO Not Confined To Routine Jobs - Outsourcing of Service Jobs to Escalate - Concerns Over Job Losses - BPO: A Sociotechnical Innovation - BPO Transcends IT Origins - Human Factors and Technology Issues - Driving Factors - Educational Attainment - Broadband Internet - Inexpensive Data Storage - Analytic Software - Internet Security - Business Specialization - BPO Types - Offshore: Larger Challenge, Greater Reward - Onshore: Outsourcing to U.S.-Based Firms - Nearshore: Outsourcing In North America - A Strategic Question: To BPO or Not to BPO? - A Business Strategy—Not a Technology - The Revolution Is Here

Unit – 2: Identifying, Selecting and managing the BPO Opportunity & the Costs of BPO

A Process That Aligns Decision Making - BPO Project Team Structure – Complete description of Six Step Process - Clear, Concise, Thorough and Total Cost Management - Financial Costs - Analysis Phase Costs - Cost of Third-Party Support - Value of Learning from Consultants - Mitigating Analysis-Phase Costs - Implementation-Phase Costs - Identifying a Vendor/Partner - A Months-Long Process - Evaluating RFP Responses - Developing the Contract - Cost Benefits of Internal and External Implementations - Transition - Phase Costs - Asset Ownership and Location - Depth of Relationship - Breadth of Relationship - Third-Party Involvement - Process Adaptation - How the Process Reverses Negative Effects - operational-Phase Costs - Impact on Productivity - Internal Factors to Monitor - Three Key External Audiences - Complex Buyer–Vendor Relationship - strategic Costs - Costs of a BPO Relationship - Avoiding a Cat-and-Mouse Game on Strategic Costs - Applying the TCM Model .

Unit – 3: Vendor Selection and Contracting

Identifying and Selecting the Right Vendor - Complete description of Eight Steps to Success – Pre contract Stage - BPO Contract - Negotiating BPO Contracts - A First Look - Terms of the Contract - Scope of Work - Awareness of Employment Laws Is Critical - Service-Level Agreements – Pricing - Term of the Contract – Governance - Intellectual Property - Industry-Specific Concerns - Termination of the Contract – Transition - Force Majeure - Dispute Resolution -

Unit – 4: Managing BPO-Related Change

Changes and Challenges Facing the BPO Organization - BPO Project Management Plan - Individual or Team ? - Hybrid Approach - General Principles of Change Management - Creating a Compelling Vision - Power of Storytelling - Leadership and Management Roles - Communicating with Employee - Managing Culture Beyond the Outsourced Process - Managing Job Loss and Changeover - Business Continuity and Benchmarking - Change and the Buyer–Vendor Relationship - Fundamental Characteristics of the BPO Project - Depth of the Relationship - Scope of Relationship - Choice of Assets - Choice of Business Culture - BPO Relationship Success Factors - Importance and Value of Trust - Common Factors in Successful Relationships - Profits and the BPO Relationship - Recalibration of Terms - Buyer’s Responsibilities - Changes in the Project Management Team - Systematic Problem Identification and Resolution - Develop Interpersonal Relationships - Dimensions of a

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Healthy Relationship - Relationship Risk Factors - Lack of Appropriate Buyer Control - Cultural Differences - Inflexibility in BPO Agreements Inadequate SLA Specifications - Inadequate Governance - Lack of Goal Alignment - Lack of Integration.

Unit – 5: Infrastructure Considerations, Challenges, Business Risks and Mitigation Strategies

Hardware Infrastructure - Three Critical Considerations - Infrastructure and Architecture - Software Infrastructure - Publishing of Data and Information - Middleware: A Data Translator - Making the Buyer–Vendor Connection - Knowledge Infrastructure - Sources of Organizational Knowledge - Sources of Organizational Knowledge - Maintaining Information Integrity and Security - Assuring Internet Security - Training and Support Infrastructure - Modular Design for Training - Training Vendor-Side Employees - Establishing a Systematic Support System - Human Capital Risks - Labor-Related Risks - Understanding Labor Laws in Non-U.S. Countries - Study Vendor Labor Practices - Sweatshop Risk - Project Risks - Mitigating Project Risks - Risk of Unrealistic Expectations - Upward Expectations Management - Horizontal Expectations Management - External Expectations Management - Intellectual Property Risks - Industry-Specific Guidelines - HIPAA Raises Concerns in Health Care - Best Practices and Standards - Legal Risks - Vendor Organizational Risks - Value Risks - Force Majeure Risks - Planning for Disaster and Recovery - Managing Risks Early

Text Book:

Essentials of Business Process Outsourcing, 2005 by Thomas N. Duening, Rick L. Click, John Wiley.

Course Outcome:

To know about various information systems required to design Business.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
IV	17U4CMS2	Skill Based Elective - II Stress Management	1	1

Unit I:

Stress – Meaning – Definition – Causes – Managing stress – Work life balance – Approaches to stress – Good Vs Bad stress – Coping with stress – Stress and Superstition

Unit II:

Stress Management – Stress diary – Adopting a healthy life style – Right attitude – Thought awareness – Learning to relax – Correct breathing (breathing exercise) Value and goal planning.

Reference Books:

1. Dr. Rakesh Chopra & Santhosh Sharma – The stress cyclone suffer
2. Dr. Jyotsna Codaty – Kick out your stress

Course Outcome:

To make the students to gain knowledge on causes for stress and management of stress.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
V	17U5CMC9	Management Accounting	5	5

Objective:

- To make the students to understand the conceptual framework of Management Accounting.

Unit I:

Management Accounting- Definition – Nature – Scope – Objectives – Functions – Merits- Limitations – Differences between Management accounting and Financial accounting – Financial Statement Analysis – Comparative Financial Statements – Common Size – Financial Statement – Trend Percentages.

Unit II:

Ratio Analysis – Capital Budgeting – Importance – methods – payback period – accounting rate of return – Discounted Cash Flow – Net Present Value – Profitability Index-Internal Rate of Return.

Unit III:

Budget and Budgetary control – objectives –advantages – limitations – types of Budgets – Production – Raw Material – Sales – Cash – flexible – Standard costing (Material Variance Only).

Unit IV:

Funds Flow Statement – Cash Flow Statement – (AS)

Unit V:

Marginal costing – CVP Analysis – Break even analysis – Managerial applications.

Problem : 70% Theory : 30%

Reference:

1. S.N. Maheswari – Management Accounting and Financial control.
2. Sharma & Gupta – Management Accounting.
3. R.S.N. Pillai and Bhagavathy – Management Accounting.

Course Outcome:

To make the students to understand the conceptual framework of Management Accounting.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
V	17U5CMC10	Financial Management	5	5

Objective:

- To ensure that the students acquire balanced knowledge of theory and practical aspects of financial management.

Unit I:

Financial Management – Nature – Scope- Objectives – Functions – Finance Functions.

Unit II:

Capital structure – meaning – Determinants – optimum capital structure – Capital structure theories – M.M. Approach – Leverage – Financial, operating and composite leverage.

Unit III:

Cost of capital – significance – cost of equity – cost of preference shares – cost of debt – retained earnings – combined and weighted Average cost of capital (WACC) – Dividend Policies – forms of dividends – determinants – different dividend policies – Walter’s model – Gordon’s model – M.M. Hypothesis.

Unit IV:

Working Capital – Nature – concept – significance – determining factors working capital requirements and forecasting – management of working capital – cash management – receivables and inventory management (concepts and factors only).

Unit V:

Sources of finance – long term finance – sources of working capital – capitalisation – over capitalisation and under capitalisation – causes and effects – remedies.

Problem: 60% Theory : 40%

Reference:

1. Prasanna Chandra - Financial Management Theory and Practice – Tata McGraw Hill Publishing Ltd.
2. I.M. Pandey - Financial Management – Vikas Publishing House Ltd.
3. S.C. Kuchchal - Financial Management – Chaitanya Publishing House Ltd – Allahabad.
4. Shashi K. Gupta and R.K. Sharma- Financial Management - Theory and Practice - Kalyani Publishers.
5. Dr. S.N. Maheswari - Financial Management - Sultan Chand & Sons.
6. Khan and Jain - Financial Management.

Course Outcome:

To ensure that the students acquire balanced knowledge of theory and practical aspects of financial management.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
V	17U5CMC11	Income Tax law and Practice	5	5

Objective:

- To make the students gain adequate knowledge Income Tax Law & Practice.

Unit I:

Brief History of Income Tax Act – Basic Concepts – Agricultural Income – previous year – Assessment year - Assesses – Person – Income –Residence and Taxability – Incomes exempt from Tax – Residential Status.

Unit II:

Income from Salaries.

Unit III:

Income from House properties – Capital Gains.

Unit IV:

Income from Business, Profession and other Sources.

Unit V:

Deduction to be made in computing total income – Tax Liability for Individuals.

Problem : 60% Theory : 40%

Reference:

- Dr. H.C. Mahrotra – Income Tax Law & Practice.
- V.P. Gaur and D.B. Narang – Income Tax Law & Practice.

Course Outcome:

To make the students gain adequate knowledge Income Tax Law & Practice.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
V	17U5CMC12	Supply Chain Management	5	5

Objective:

- To impart the students' knowledge on significance of logistics and supply chain in business

UNIT - I:

Supply Chain Management (SCM) - Evolution - Importance - Decision Phases - Process - Nature and Scope - Models - Focus Areas in SCM - Logistics Management - Types of Logistics - Need - Logistical Activities - Objectives - Role of Logistics in SCM.

UNIT - II:

Designing the Supply Chain Network - Importance - Network Decision Process - Network Planning - Network Design Decisions - Design of Channel of Distribution - Physical Distribution Management.

UNIT - III:

Supply Chain Planning and Implementation - Elements and Strategies of Aggregate Planning - Planning Supply and Demand in a Supply Chain - Planning and Managing Inventories in a Supply Chain - Order Processing and Information Systems.

UNIT - IV:

Supply Chain Organisation Structure - Importance - Organisational Development - Organisational Structure in Integrated Logistics - Supply Chain Control. Purchasing and Supply Chain Decisions - Role - Supply Chain Scheduling - Sourcing decisions and Strategies.

UNIT - V:

Supply Chain Performance Measurement - Dimensions - Types - Developing a Measurement and Evaluation System - Current Issues in Supply Chain Management - Benchmarking.

REFERENCE:

1. Shridhara Bhat. K, Logistics and Supply Chain Management, Himalaya Publishing House Private Ltd., Mumbai.
2. Agrawal. K, Logistics and Supply Chain Management, Macmillan Publishers, New Delhi.
3. Raghuram .G and Rangaraj .N. Logistics and Supply Chain Management, Macmillan Publishers, New Delhi.
4. Anurag Saxena, Logistics and Supply Chain Management, Jaico Publishing House, Mumbai.

Course Outcome:

To impart the students' knowledge on significance of logistics and supply chain in business

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
V	17U5CMEL1A	Major Elective – 1 Export and Import Procedures	4	4

Objective:

- To give exposure to students on export and import procedures

UNIT - I:

International Business - Reasons for Going International – Problems - Types - International Orientations - International Business Decisions - Entry Strategies.

UNIT - II:

Export-Import Environment - Export-Import Policy of India - Objectives - General Provisions - Highlights – FEMA - Advance License and Special Imprest License - Export Obligation - Transferability of Advance License - Acceptance of Bond - Redemption of Bond - Export Promotion Capital Goods Scheme.

UNIT - III:

Financing of Exports - International Terms of Payments - Export Finance – ECGC - Procedures for Export and Import - Procedure for Customs Clearance of Imported and Exported Goods - Shipment of Cargo and Clearance - Cargo Insurance.

UNIT - IV:

Export Documentation - Common Export Documents - Steps Involved in Exports Documentation - Clearing and Forward Agents Involved in Export and Import - Procedures for Availing Different Export Incentives.

UNIT - V:

Imports - Import Trade Laws in India - Import Policy - Institutional Infrastructure for Imports - Central Advisory Council of India - Zonal Export and Import Advisory Committee - Preliminaries for Starting Import Business - Exchange Rate - Forward Exchange - Evidence of Imports - Customs Clearance of the Import Consignment - International Tenders.

REFERENCE:

1. *Usha Kiran Rai*, Export-Import and Logistics Management, Prentice Hall of India, New Delhi.
2. *Francis Cherunilam*, International Business, PHI Learning Pvt. Ltd., New Delhi.
3. *Rama Gopal. C.*, Export Import Procedures, New Age International (P) Ltd., New Delhi.
4. *Belay Seyoum*, Export-Import Theory, Practices and Procedures, Routledge Publications, New York.

Course Outcome:

- To give exposure to students on export and import procedures

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
V	17U5CMEL1B	Major Elective – 1 Retail Management	4	4

Objective:

- To make the students to understand to concepts and practical aspects of retail management.

Unit I:

Retail and Retailing – Meaning – Significance - Merchandising – Types of retailers – Retailing in India – Retail Marketing mix – Meaning – Elements – Components.

Unit II:

Location Strategies for Retailing – Factors influencing retailers-choice of location – Retail location – Retail location strategies – Retail location research and techniques.

Unit III:

Retail Pricing – Introduction – concept of price – Importance of Retailer's Pricing Policy – Factors influencing Retail Pricing – Promotion – Campaign Management.

Unit IV:

Retailing and Information Technology – Support systems- Role of IT in retailing- Benefits of Data Base Marketing.

Unit V:

Customer Relationship Management – Meaning – Definition – advantages – Types – Importance of CRM Process – Steps involved in Relationship based buying.

Reference Books:

1. Retail Management – Kisholoy roy – Vrinda Publication, New Delhi.
2. Retail marketing – Inbalakshmi – Kalyani Publishers, New Delhi.
3. Retail Management – Text and cases by Swapna Pradhan – Tata Megraw Hill, co, chain.

Course Outcome:

To make the students to understand to concepts and practical aspects of retail management.

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Semester	Subject Code	Title of the paper	Hours of Teaching /Week	No. of Credits
V	17U5CMEL2A	Major Elective – 2 Bank Management	4	3

Objective:

- To make the students to understand concepts and practical aspects of Bank Management.

Unit I:

Bank Management – Purpose – Organisation – Management of assets and liabilities – Balance Sheet Management – Accounting Framework – Recent Trend in Banking sector.

Unit II:

Management of central Banks-Board of Directors- Decision – Decision making- Organizational Structure – RBI. Functions – monetary policy of reserve bank of India – Department of RBI.

Unit III:

Deposit mobilization-cash Reserve Ratio (CRR) – Statutory Liquidity Ratio (SLR)- Repo rate –Reverse Repo Rate - Deregulation of interest rates on deposits-Optimal cash holding-liquidity considerations-primary reserve-secondary reserve-factors influencing primary and secondary reserves.

Unit IV:

Management of commercial Banks – Capital Adequacy in Banks-Functions of capital funds in commercial banks –Capital adequacy – Basle norms on capital adequacy – Capital adequacy norms in Indian commercial banks – Present Position of capital adequacy in Indian commercial banks.

Unit V:

Credit Card – Origin – types of credit card and their uses – Differences between Credit Card and Debit Card - Working of credit card system – credit card institutions – smart card - Benefits derived from credit card – customer –seller – wholesaler – manufacturer.

Reference:

1. Chatterjee, management techniques of Bank lending, Himalaya Publishing House, Mumbai.
2. Kothari, C.A., 1992, Social Banking and profitability, Book Man Associates, Jaipur.
3. Soni & Aggarwal 1996, computers and Banking, Sultan Chand & Sons, New Delhi.

Course Outcome:

To make the students to understand concepts and practical aspects of Bank Management.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
V	17U5CMEL2B	Major Elective – II Human Resource Development	4	3

Objective:

- To enlighten the knowledge of students with various strategies in an organization to develop the people effectively.

UNIT - I:

Human Resource Development - Significance - Scope - Functions - Need - Objectives - Techniques - Functions and Attributes of HRD Manager.

UNIT - II:

Employee Training - Importance - Benefits - Need - Objectives - Stages - Principles - Areas - Training Methods - Evaluation of Training Programme.

UNIT - III:

Career Planning - Need - Process - Pre-requisites - Succession Planning - Career Development - Elements - Steps - Advantages - Limitations - Suggestions for Effective Career Planning and Development.

UNIT - IV:

Management Development - Objectives - Essential Ingredients - Techniques - Electronic MDPs - Evaluation of MDPs - Performance Appraisal - Need - Purposes - Methods - Problems.

UNIT - V:

Workers' Participation in Management - Objectives - Forms - Employee Empowerment - Elements - Process - Barriers - Quality Circles - Objectives - Organisational Structure - Benefits - Problems - Human Resource Audit - Objectives - Need - Areas.

REFERENCE:

1. Subba Rao P, Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai.
2. Gupta C.B., Human Resource Management, Sultan Chand & Co., New Delhi.
3. Tapomoy Deb, Human Resource Development-Theory & Practice, Ane Books Pvt. Ltd., New Delhi.
4. Aswathappa K, Human Resource Management, Tata McGraw Hill Education Ltd., New Delhi.

Course Outcome:

To enlighten the knowledge of students with various strategies in an organization to develop the people effectively.

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Semester	Subject Code	Title of the paper	Hours of Teaching / Week	No. of Credits
V	17U5CMNME	Non Major Elective - General Commercial Knowledge	2	1

Unit I:

National bank for agriculture and rural Development (NABARD) – Functions – Financial Resource – Creation of Credit – Types of credit – RBI

Unit II:

Innovative Banking (Including E-Banking) – crossing of cheque – Payment of crossed cheque – Banks as financial intermediaries – Modern functions of financial intermediaries.

Reference Books:

1. Banking Theory Law & Practice – Varshney & Sundaram
2. Banking Theory Law & Practice – Varshney & Sundar Santhanam
3. Indian Financial System – Gorden & Natarajan

Course Outcome:

To provide knowledge on basic concepts of commerce and taxation.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
V	14U5CMSSD	SOFT SKILLS DEVELOPMENT	1	-

Unit : I

Proficiency in English – Group Discussion - Interview – Presentation Skills
– Percentage and its application – Error Correction.

Unit : II

Communication Skills – Art of Listening, Art of Reading, Art of Writing.
Corporate Skill – Time Management, Stress Management.

Text Books

1. Meena K and Ayothi (2013) A Book on Development of Soft Skills (Soft. Skills: A Road Map to Success) P.R. Publishers & Distributors, No. B -20 & 21 V.M.M. Complex, Chatiram Bus Stand, Tiruchirappalli – 620002.
2. Hariharan S, Sundararajan N and Shanmugapriya S.P. (2010) Soft Skills, MJP Pubglishers, Chennai – 600 005.

References

1. Alex K (2012) Soft Skills – Know yourself & Know the world, S.Chand & Company LTD. Ram Nagar, New Delhi – 110 055.
2. Martin Avis, Effective Time Management Skills for everyone, Avis Consultancy, London.

Course Outcome:

Developing organizational behavior and employment skills to the employment organizations

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching /Week	No. of Credits
VI	17U6CMC13	Cost Accounting	5	5

Objective:

- To ensure that the students secure knowledge of fundamentals aspects of cost accounting and also gain ideas on the specific methods of costing.

Unit I:

Cost Accounting – Nature – Objectives – Scope – Comparison with financial accounting – Merits and Limitations – Elements of cost – cost sheet – Tender and Quotation.

Unit II:

Materials – Levels of Inventory – EOQ – Methods of Pricing of material issues – Labour – wage payment method – Time rate – Piece rate – Taylor – Merrick piece rate system – Incentive scheme – Halsey – Rowan plans.

Unit III:

Overheads – Allocation – Apportionment and Reapportionment – Absorption – Machine – Hour Rate – Process Costing (Normal Loss, Abnormal Loss and Gains only).

Unit IV:

Contract Costing – Reconciliation of cost and financial accounts.

Unit V:

Cost Audit – Objectives – Types – Advantages – Cost control – Elements – Cost reduction – Programmes – Essentials of successful cost reduction programmes.

Distribution of Marks: - Problem: **70%** and Theory: **30%**

Reference:

1. S.P. Iyengar, Cost Accounting – Principles and Practice Sultan Chand & Sons.
2. S.P. Jain & Narang, Cost Accounting – Kalyani Publishers.
3. S.N. Maheswari, Sultan Chand & Sons.
4. Bhagavathi and Pillai – Cost Accounting, Sultan Chand.
5. M.N. Arora, Cost Accounting.

Course Outcome:

To ensure that the students secure knowledge of fundamentals aspects of cost accounting and also gain ideas on the specific methods of costing.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
VI	17U6CMC14	Corporate Accounting	5	5

Objective:

- To train the student to grasp the principles of Special accounting and preparing them to solve advanced problems in the prescribed forms.

Unit I:

Holding Companies- Consolidated Balance sheet with single subsidiary (Excluding chain and cross holding)

Unit II:

Accounts of Banking Companies. (New format)

Unit III:

Accounts of Insurance Companies. (New format)

Unit IV:

Alteration and reduction of share capital – Liquidation of Companies.

Unit V:

Principles of Government Accounting – Human Resource Accounting and Inflation Accounting (Theory only).

Reference:

1. R.L. Gupta and M. Radhaswamy – Advanced Accountancy Vol. II – Sultan Chand & sans
2. S.P. Jain K.L. Narang- Advanced Accountancy Vol. II – Sultan Chand & sans

Note:

Proportion- Problem: 80% and Theory 20%

Course Outcome:

To train the student to grasp the principles of Special accounting and preparing them to solve advanced problems in the prescribed forms.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
VI	17U6CMC15	Company Law and Secretarial practice	5	5

Objective:

- To provide the students basic knowledge of Company Law and Secretarial practice.

Unit I:

Company – Definition – characteristics – kinds of companies – formation of a company – stages – incorporation – certificate of incorporation and commencement of business - Memorandum of Association – Clauses - Articles of Association – Contents.

Unit II:

Company secretary – Types of secretaries – Qualification – Appointment – Rights – Duties – Liabilities – Legal Position – Dismissal of a company Secretary.

Unit III:

Prospectus – contents – statement-in-lieu of prospectus. Shares – kinds of shares – Issue of shares – Allotment of shares – forfeiture of shares. Debentures – kinds of debentures – Issue of debentures – Secretarial duties and procedure.

Unit IV:

Management of company – directors – qualification – appointment – powers – duties – Removal of directors. Company meetings – kinds of meetings – statutory meeting – AGM, EGM, Board meetings – Secretarial duties and procedure.

Unit V:

Winding up – meaning – modes of winding up – compulsory winding up by the court – voluntary winding up – types of voluntary winding up – members' voluntary winding up – creditors' voluntary winding up. Official liquidator – powers and duties of liquidator.

Reference:

1. N.D. Kapoor – Company Law
2. S. Sachdeva – Company Law & Secretarial Practice
3. Dr. P. Srirenganayaki – Company Law & Secretarial Practice
4. Prasanth & K. Khosh – Company Law & Secretarial Practice

Course Outcome:

To provide the students basic knowledge of Company Law and Secretarial practice.

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
VI	17U6CMC16	Insurance Management	5	4

Objective:

- To enable the students to gain knowledge on various types of insurance and its importance individuals and business

UNIT - I:

Insurance Business - Insurance Contract – Features - Essentials - Characteristics - Difference between Contract and Wagering Agreement – Kinds of Insurance Organisations. Insurance – Functions - Importance - Benefits - Types.

UNIT - II:

Life Insurance - Features - Difference between Insurance and Assurance - Procedures for Effecting Life Insurance - Classification of Policies - Assignment and Nomination of Life Policies – Life Insurance Corporation of India.

UNIT - III:

Fire Insurance - Principles - Distinction between Life, Fire and Marine Insurances - Procedure for taking Fire Insurance Policy - Types of Fire Policies - Fire Insurance Claims.

UNIT - IV:

Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Procedure for taking Marine Insurance Policy - Kinds and Clauses in Marine Policy - Marine Loss.

UNIT - V:

Motor Vehicle and Personal Accident Insurance - Health Insurance - Crop Insurance - Cattle Insurance - Property Insurance. Salient Features of Indian Insurance Act, 1938. IRDA – Objectives - Duties and Powers.

REFERENCE

1. Periyasamy. P, Fundamentals of Insurance, Vijay Nicole Imprints Private Ltd., Chennai.
2. Mish. M N, Insurance, Sultan Chand & Sons, New Delhi.
3. Inderjit Singh and Rakesh Katyal, Fundamentals of Insurance, Kalyani Publishers, Ludhiana.
4. Panda Ghanshyam, Principles and Practice of Insurance, Kalyani Publishers, Ludhiana.

Course Outcome:

To enable the students to gain knowledge on various types of insurance and its importance individuals and business

B.Com.

Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
VI	17U6CMEL3A	Major Elective: 3 Labour Laws	5	4

Objective:

- To make the students gain adequate knowledge in labour laws

Unit I:

The Trade Union Act, 1926 – Trade Union – Definition – Registration – Cancellation – Appeal – Rights, Duties and Liabilities – Amalgamation – Dissolution – Regulation – Penalties

Unit II:

The Workmen's Compensation Act, 1923 – Introduction – Definition – Defense available to employers before passing of the Act – Scope and Coverage – Rules – Amount of compensation – Distribution of compensation – Notice and Claim – Miscellaneous

Unit III:

The Employees' State Insurance Act, 1948 – Introduction – Administration – Officers and Staff – Employees' State Insurance Fund – Contributions – Benefits – Scheme for other beneficiaries – Adjudication of Disputes and Claims – Penalties – Miscellaneous

Unit IV:

The Employees' Provident Funds and Miscellaneous Act, 1952 – Introduction – Schemes – Administration – Determination of Money Due from Employers – Inspections – Offence and Penalties – Miscellaneous Provisions

Unit V:

The Payment of wages Act, 1936 – Introduction – Rules – Deductions – Maintenance of Registers and Records – Rules for payment of wages – Deductions from Wages – Enforcement of the Act – Offences and Penalties - Miscellaneous

Books for Reference:

1. Industrial law – N.D. Kapoor.
2. Industrial law – Dr. M.R. Sreenivasan.
3. Industrial & Labour Legislations – L.M. Porwal and Sanjeev Kumar

Course Outcome:

- To make the students gain adequate knowledge in labour laws

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Semester	Subject Code	Title of the paper	Hours of Teaching /Week	No. of Credits
VI	17U6CMEL3B	Major Elective: 3 Corporate laws	5	4

Objective:

- To provide the students understand the various acts of corporate laws.

Unit I:

The Securities and Exchange Board of India Act, 1992

Unit II:

The Competition Act, 2002

Unit III:

The Patents Act, 1970 – The Copyright Act, 1957

Unit IV:

The Trade and Merchandise Act, 1958

Unit V:

The Consumer Protection Act, 1986 – The Monopolies and Restrictive Trade Practices Act, 1969

Reference Book:

1. Corporate Laws – J. Jayasankar
2. Corporate and other laws – Dr. S.S. Gulshan and Dr. G.K. Kapoor

Course Outcome:

To provide the students understand the various acts of corporate laws.

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Semester	Subject Code	Title of the paper	Hours of Teaching/ Week	No. of Credits
VI	17U6CMEL4A	Major Elective: 4 Sales Management	5	3

Objective:

- To provide the students about basic knowledge in the sales management field.

Unit I:

Sales management – meaning – definition – characteristics – importance – objectives-principles – functions – difference between sales management and marketing management – salesmanship – characteristics –concepts – importance – kinds – limitations.

Unit II:

Salesman – meaning – Definition – types – qualities – duties and responsibilities – Recruitment – meaning – Definition - Internal Source – External Source, Principles of Selection – selection procedure.

Unit III:

Sales organization – meaning – objectives – principles – importance – functions – types – factors determining structure – sales manager – types – qualities – functions – responsibilities and liabilities.

Unit IV:

Sales policy – Meaning – Definition, Need, Principles. Sales Planning – Components – Types – Scope - Importance – Salesman’s Report – objectives – utilities – types.

Unit V:

Sales Budget – Meaning – Definition – Objectives – Advantages – Importance. Sales Forecasting – meaning – Definition – Objectives – Influencing factors – Advantages – Limitations. (Theory Only)

Reference:

1. R.C. Agarwal: Sales Management, Lakshmi Narain Agarwal Publication.
2. S.A. Chunnawalla: Advertising, Sales and Promotion Management, Himalaya Publications
3. Dr. R.L.V. Varshney & Dr. S.L. Gupta: Marketing management: An Indian Perspective, Sultan Chand & Sons.

Course Outcome:

- To provide the students about basic knowledge in the sales management field.

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Semester	Subject Code	Title of the paper	Hours of Teaching/Week	No. of Credits
VI	17U6CMEL4B	Major Elective: 4 International Marketing	5	3

Objective:

- To make the students to gain expert knowledge in International marketing.

Unit I: Introduction

International Marketing – Meaning – Definition – objectives – Scope – Merits – Demerits – International marketing decisions – international orientations – identifying foreign market and opportunities.

Unit II: International Business Environment

International Business Environment political – legal – economic cultural and technological – international marketing intelligence – sources – research – evaluation – international market entry decisions.

Unit III: International Institutions

International Institutions – IMF – objective – functions – contribution. Exchange control of IMF – IBRD – functions – Lending Operations of IBRD – Achievements.

Unit IV: Documentation and specialized Arrangements

Documentation – Export procedure – import procedure – ExImpolicy – Regional Economic Co-operation – Economic processing Zone (EPZ) special Economic Zone (SEZ) – South Asian association for regional co-operation (SAARC).

Unit V: Export promotion

Export promotion organizational set up – Incentives – production assistance – marketing assistance – Import facilities for Exporters; Export houses and trading Houses – letter of credit – Export credit and forfeiting – W.T.O – EXIM Bank of India.

Text Book:

1. Francis Cherunilam – International Business, Himalaya publishing house.
2. Jeevantham – International Business – Sultan Chand & Sons.
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2. Ashwathappa – International Business TMH.
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Course Outcome:

To make the students to gain expert knowledge in International marketing.