

**COM 1436**

**MARKETING MANAGEMENT**

**4Hrs/4Cr**

**Objective:**

The objective of this course is to impart knowledge on the framework of marketing management at various environmental constraints. This course covers the evolution of marketing, market analysis and selection, product and pricing decisions, distributional and promotional decisions (with practical cases) and recent developments. It is also designed to encourage students to practice marketing as their profession.

**UNIT I**

Market Analysis and Selection: Concept, Nature, Scope and importance of marketing; marketing concept and its evolution; Strategic marketing planning – CRM - Marketing environment - macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumption versus Industrial Organisational buyers; Consumer decision-making process.

**UNIT II**

Product and Pricing Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; New product development and consumer adoption process. Pricing decisions: Factors affecting price determination; Pricing policies and strategies.

**UNIT III**

Distribution Decisions: Nature, functions and types of distribution channels; Distribution channel intermediaries; Channel management decisions, Retailing and wholesaling.

**UNIT IV**

Promotional Decisions: Promotion decisions: Communication process; Promotion mix - advertising, Personal selling, Sales promotion, Publicity and Public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion - Tools and techniques.

**UNIT V**

Recent Developments in Marketing: Retail Marketing – Online Marketing – Multi Level Marketing – Relationship Marketing

**Books for Reference:**

1. Kotler, Philip and Gary Armstrong, Principles of Marketing, Prentice Hall, New Delhi, 2005.
2. Ramaswamy VS and Namakumari S Marketing Management, MacmillonIndia, New Delhi, 2005.

**COM 1434****BANKING THEORY LAW AND PRACTICE****4Hrs/4Cr****Objective:**

The course content familiarises students with the provisions of Banking Regulation Act. In addition to this the subject deals with the various functions of modern banking systems in India namely Commercial Banks, Cooperative Banks, Regional Rural Banks, Land Development Banks, Reserve Bank of India etc. Also this course covers recent trends in banking such as Automated Teller Machines, Credit Cards, Debit Cards and various e-banking Viz., Internet Banking, Mobile Banking, ECS, RTGS, NEFT etc.

**UNIT I**

**Banker and Customer:** Introduction and definition of banking. General and special relationship between banker and customer, Banker's lien, Rights of banker especially right to maintain customer's account secrecy and circumstances of revealing. Special types of customers. Functions, features, advantages and disadvantages of Investment banking, Branch banking and Unit banking.

**UNIT II**

**Banking system in India:** Functions and role of Commercial banks, Cooperative banks, Regional Rural Banks, Land Development Banks, Lead bank scheme, NABARD, EXIM bank, Nationalisation of banks. RBI: Functions, credit creation, credit contraction and credit control measures (both qualitative and quantitative) and anti-money laundering.

**UNIT III**

**Pass book:** Legal significance, favourable and unfavourable entries and their effects. **Investment Policies:** Principles of sound lending, Bank loans and advances policy, Secured and unsecured advances.

**UNIT IV**

**Cheques:** Types of cheques, difference between cheque, bill of exchange and promissory notes, material alteration, crossing - general crossing and special crossing - Endorsement - meaning and types of endorsement.

**UNIT V**

**Trends in Banking:** Collecting banker: holder for value and holder in due course. Paying banker: circumstances of dishonour and statutory protection to paying banker. Automated Teller Machines, Credit cards and debit cards: Payment process, differences and advantages and problems in using. E-banking: Internet banking, Mobile banking, SMS banking, ECS, RTGS, NEFT.

**Books for Reference:**

1. Gordon K. and Natrarajan E, 'Banking theory, Law and practice', Himalay Publishing House, New Delhi, 2011.
2. Davar, 'Banking Law and Practice', S.Chand & Sons, New Delhi, 2003.
3. Vasudevan S., 'Banking Theory, Law and Practice', S.Chand & Sons, New Delhi, 2004.



**COM 2436**

**BUSINESS ETHICS**

**4Hrs/4Cr**

**Objective:**

This paper is aimed at imparting social, moral and ethical values into young minds which will create better businessmen with ethos.

**UNIT I**

Ethics: Meaning – Definition – Sources – Need for business ethics – Importance of business ethics – Factors influencing business ethics.

**UNIT II**

Principles: The “Seven Principles of Public Life” – selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

**UNIT III**

Ethics in Marketing: Marketing ethics and consumer rights – Reasons for unethical practices – Socially responsible advertising – Portrayal of women in advertising.

**UNIT IV**

Ethics in Human Resource Management: Wages empowerment – Discrimination – Whistle blowing – Ethics at work place.

**UNIT V**

Ethical issues in society: Air pollution – Water pollution – Land pollution.

**Books for Reference:**

1. Dr. A.K. Gavai, Business Ethics, Himalaya Publishing House, Mumbai, 2008
2. R. V. Badi, N. V. Badi, Business Ethics, Vrinda Publications Ltd, Delhi, 2012
3. Andrew Crane & Dirk Matten, Business Ethics, Oxford University press, United Kingdom, 2010
4. C.S.V. Murthy, Business Ethics, Himalaya Publishing House, Mumbai, 2010

COM 2439

INFORMATION TECHNOLOGY

5Hrs/5Cr

**Objective:**

This course equips the students to compete in the present world. It includes introduction to computers, the architecture-hardware and software, telecommunication networking and cyber laws.

**UNIT I**

Introduction to various business processes – Accounting Sale, purchase – Business Process Automation – Benefits and risks – Approaches to mapping – Data Flow diagrams – Business Process engineering.

**UNIT II**

Computing technologies & Hardware – Servers and points, population computing architectures, SAAS, cloud computing, Mobile computing – Overview of latest devices – technologies – L5, Bluetooth, Tablet, Wi-Fi, Android, Touchpad, iPad, iPod, Laptop, Notebook, Smart Phone.

**UNIT III**

Telecommunication Networks – Components - Data networks – LAN, WAN, Wireless, Private and Public networks

**UNIT IV**

Computing architecture – Internet architecture – e-commerce and M-commerce technologies.

**UNIT V**

ERP, Core Banking System – MIS & IT – Key types of application Controls and their need, Emerging concepts – Visualisation, Grid Computing, Cloud delivery model.

**Books for Reference:**

1. Wesley, Information Technology, Addition Publishing Co Ltd, New Delhi, 2008
2. Ravindranath H, Infrastructure for information technology, McMillan Pvt Ltd, New Delhi, 2010
3. Andren S Tannen Baum& Albert S Woodhull, Operating systems, Prentice Hall India, New Delhi, 2006
4. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Tata McGraw Hills Pvt. Ltd, New Delhi, 2010

**COM 2440**

**E-COMMERCE**

**5Hrs/4Cr**

**Objective:**

The objective of this course is to make the student familiar with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure. After completing this course, a student is expected to be able to explain various components of e-commerce, understand the dynamics of e-commerce, appreciate the Internet technology and its utility in commercial activities, and understand the methodology of online business dealings using e-commerce infrastructure

**UNIT I**

Introduction to E-Commerce, features, and functions of e-commerce, e-commerce practices viz. traditional practices, scope and limitations of e-commerce, e-commerce security, Benefits, Impact of E-Commerce, State of e-commerce in India, problems and opportunities in ecommerce in India, legal issues, future of e-commerce.



**UNIT II**

Classification of E-Commerce, of E-Commerce Technology, Business Models, Framework of E-Commerce., Business to Business, Business to Customer, Customer to Customer, service provider, e-distributor, procurement and just-in-time delivery

**UNIT III**

Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet, procedure of opening e-mail accounts on internet.

**UNIT IV**

Transactions through Internet, requirements of e-payment systems, functioning of debit and credit cards, pre and post payment services, Marketing on the web, marketing strategies, creating web presence, advertising, customer service and support, web branding strategies, web selling models, Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry

**UNIT V**

Setting up Internet security, maintaining secure information, encryption, digital signature and their security measures, authenticity, privacy, integrity, non-repudiation, encryption, secret key cryptography, public key cryptography, SET, SSL, digital signatures, firewalls

**Books for Reference:**

1. Bharat Bhasker, Electronic Commerce -Framework, technologies and Applications, Tata McGraw Hill, 2002
2. Daniel Amor, E Business R (Evolution), Prentice Hall, 2<sup>nd</sup> Edition, 2001
3. Sandeep Krishnamurthy, E-Commerce Management, Vikas Publishing House, New Delhi. 2003

COM 2633

BUSINESS LAWS

6Hrs/6Cr

**Objective:**

This paper aims at providing a bird's eye view on various business laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business.

**UNIT I**

Mercantile law – introduction- contract – definition – kinds – essential elements – offer and acceptance – consideration – capacity – consent – mistake - Unlawful agreement and illegal agreement – agreements opposed to public policy – wagering agreements and contingent contracts – performance of contracts – discharge of contracts – kinds – remedies for breach of contracts – quasi contracts.

**UNIT II**

Indemnity and Guarantee - Rights of Indemnity holder – Difference between Indemnity and Guarantee – Rights of Surety – Discharge of Surety.

**UNIT III**

Industrial Disputes Act- settlement mechanisms- types of disputes- offences and penalties- health, safety and welfare measures of workers under Factories Act

**UNIT IV**

Information Technology Act, 2000- scope, nature, applications in business to business- business to customer

**UNIT V**

Right to Information Act-Information- concepts in relation to business world

**Books for Reference:**

1. Business Laws, N.D.Kapoor, Sultan Chand & Sons, New Delhi, 2013
2. Indian Business Laws, Agarwal, Galgothra Publications, 2006.
3. Economic Laws 2014, Taxmann Publications, New Delhi, 2014 Dr.Tuteja S.K, Business Law for managers, Sultan Chand & Sons, New Delhi, 2006.

**COM 3201****BUSINESS CORRESPONDENCE****3Hrs/2Cr****Objective:**

The objective of the course is to equip the students to develop communication skills required to work in an organization. This course focuses on business letters namely letter of inquiry, offer and acceptance, complaints, claims and adjustments, credit and collection letters.

**Unit I**

Commercial correspondence – meaning & introduction – qualities of a good business letter – form & lay out of business letters – various occasions for drafting business letters

**Unit II**

Circular letters, sales letters - trade enquiries, offers & quotations (terms used in offers and quotations) - order letters



**Unit III**

Credit and status enquiries – replies to status inquiries, collection letters – collection process, features of collection letter, complaints and adjustments

**Unit IV**

Banking correspondence – customer to bank and bank to customer, insurance correspondence – life insurance – opening a policy

**Unit V**

Agency correspondence, correspondence with government, export import correspondence, letters for job situations.

**Books for Reference:**

1. Korlahalli & Rajendra Paul, Essentials of Business Communication, Sultan Sons, New Delhi
2. Hoami Pradan, Business Communication, Himalaya Publishing House, New Delhi.
3. Nicky Stanton, Mastering Communication, McMillan Pvt. Ltd., New Delhi.
4. Roy & Roy, Business Communication, Himalaya Publishing House, New Delhi.
5. Caul, Business Communication, Printice Hall of India Pvt., Ltd., New Delhi.

COM 3537

**HUMAN RESOURCE MANAGEMENT**

5Hrs/5Cr

**Objective:**

This course sheds light on proper utilisation of human resource and empowerment. This course covers the role of human resource management and qualities necessary for a human resource manager. It includes planning and organizing the human resource function, different types of leadership and various methods of motivating human beings, job satisfaction and morale. This course also includes procurement of human resources, manpower planning, performance appraisal and training and development

**UNIT I**

Introduction – Definitions – Functions – Objectives of human resource management – Planning human resource function: Human resource philosophy – Human resource objectives – functions to be performed – duties and responsibilities. Human resource policies – needs – types – Guidelines for formulating human resource policies – Organizing.

**UNIT II**

Leadership: Definition – Need – Functions – Approaches to study leadership – Leadership style – Motivation: Definition – Approaches – characteristics – Motivation Theories – Incentives – Job satisfaction and Morale.

**UNIT III**

Procurement of personnel: Determinants of quality of human resources – Determinants of quantity of human resource – Objectives of manpower planning – Process recruitment and selection - selection techniques – Placement and Induction

**UNIT IV**

Performance Appraisal: Purposes of appraisal – Criteria of performance Appraisal – methods – performance appraisal of managers – Limitations – post appraisal interview – Frequency of appraisal – essentials of good appraisal system – evaluation of performance appraisal system.

**UNIT V**

Training and Development: Training, Education and development – principles of learning – need and objectives of training – Determining training needs – training methods for operative – management development methods – organisation development- Grievances – Meaning – Causes – Grievance procedure.

**Books for Reference:**

1. Sheikh A M Human Resource Development and Management – S Chand Publishers, New Delhi, 2003.
2. Mamoria C B Personnel Management Kitab Mahal, Calcutta, 2002.
3. Prasad, L.M, Human Resource Management, Sultan Chand & Sons, 2006.
4. Gupta C B, Human Resource Management, Sultan Chand & Sons, 2005.



**COM 1210**

**SERVICES MARKETING**

**3Hrs/2Cr**

**Objective:**

The objective of this course is to explore the various sectors in service industry and to develop entrepreneurial skills. This is one semester course which covers the various concepts of service and the elements of marketing mix in service marketing. It also covers the marketing of financial services, marketing of hospitality and tourism services and marketing of educational services.

**COM 12**

**UNIT I**

Introduction: three main groups – primary – secondary and tertiary concept of service – reasons for the growth of service sector – of services; Intangibility – Inseparability – heterogeneity - Perishability - ownership

**UNIT II**

Elements of marketing mix in service marketing; Basic issues – quality – designing service strategy.

**UNIT III**

Marketing of Banking services – Marketing of Mutual Funds - Marketing of Insurance services - Marketing of Health services.

**UNIT IV**

Marketing of Hospitality services – Marketing of Day Care Services - Marketing of Travel services - Marketing of Tourism services.

**UNIT V**

Marketing of Education services – Marketing of Entertainment services - Marketing of Courier services - Marketing of Software services

**Books for Reference:**

1. Jha S.M., 'Services Marketing', Himalaya Publishing House, New Delhi, 2011
2. Shajahan S., 'Services Marketing', Himalaya Publishing House, New Delhi, 2005
3. Love lock Christopher H., 'Services Marketing', Prentice Hall Eaglewood Cliffs, 2003



**Objective:**

The course envisages to provide an in-depth knowledge of various aspects of management and to provide detailed insight into management principles and their application to complex business situations.

**UNIT I**

Introduction-Concept of Management-Features and objective of management-Management functions-POSDCORB-MBO-MBE-Management and authority-Management and administration

**UNIT II**

Planning-Definition-Objectives-Features-Planning process-Types of plans; Organising-Definition-Steps in organising- Organisation structure- Types of organising- Formal organising-Features-merits- Informal organisation- Informal organisation models- Delegation of authority-Centralisation and decentralisation of authority

**UNIT III**

Staffing- Definition-Manpower planning-Recruitment-Selection procedures- Types of various test- Sources of employment-Employment training-Types of training- Job evaluation-Performance appraisal-Transfers-Promotions-Job satisfaction

**UNIT IV**

Directing- Definition-Directing process-Motivation-Incentives-Monetary and non-monetary incentives- Premium plans- Communication- Types of communication-Media of communication- Barriers to office communication- Leadership- Types of leadership qualities-Qualities of a leader-Types of leaders

**UNIT V**

Coordination-Conceptual definition-Merits -Features-Reporting- Essentials of good reporting- various forms of reports- reports to various levels of management- Controlling-Budgeting-Features of budgeting-Types of budgets

**Books for Reference:**

1. Lallan Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2010
2. Prasad L M, Principles of Management, , S. Chand Publishers, New Delhi, 2010
3. Mamoria C B Personnel Management, Kitab Mahal, Kolkatta, 2008
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2010s

**Objective:**

To develop written and oral business communication skills particularly, interviews, group discussions, presentation skills, negotiating and bargaining and to provide knowledge on modern communication methods, business letters, preparation of resume, Public speech and so on, are taught.

**UNIT I**

Business Communication: Meaning, Importance of effective business communication, Barriers to communication, Modern communication methods, Business letters, Need, Functions, Kinds. Essentials of effective business letters,- Layout of effective business letters.

**UNIT II**

Enquiries: Offer, Quotations, Trade Enquiries: Orders and their Execution, Extension of time for execution of orders, Declining orders. Credit and Status Enquiries: Complaints and Adjustments: Collection Letters: Statement of accounts, Reminders, Strong reminders and limiting date letters -Sales Letters and Circular Letters.

**UNIT III**

Business Correspondence: Banking Correspondence: Letters from banker and customer and letters from customers to bankers. Insurance Correspondence: Surrender, Revival and other enquiries related to insurance. Agency Correspondence Letters.

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

**UNIT IV**

Interview: Application Letters: Preparation of Resume- Interview: Meaning, Objectives and Techniques for facing various types of Interviews.

**UNIT V**

Report and Public Speech: Report - Business Report Presentations - Methods of preparing business report for different domains. Public Speech - Characteristics of a good Speech.

**Books for Reference:**

1. Rajendra Pal and Korlahalli, 'Essentials of Business Communication', Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh M.S. and Pattanshetti C.C., 'Business Communication', Sultan Chand & Sons, New Delhi, 2003.
3. Rodriguez M.V. 'Effective Business Communication', Sultan Chand & Sons, New Delhi, 2003.



COM 2435

## RISK MANAGEMENT

4Hrs/4Cr

### Objective:

This course facilitates the students to understand the risks involved in business and to handle risks in business situations effectively .

### UNIT I

Risk – meaning, types, characteristics, risk vs. uncertainty – risk management – introduction need, uses, scope and purpose.

### UNIT II

Cost of Risk, cost of price change risk, RMIS, Organisation of Risk Management in Business – Process of risk management – methods of risk management.

### UNIT III

Identification, measurement and control of Risk, Probability distribution and random variables, characteristics of probability distribution.

### UNIT IV

Evaluation of frequency and severity of losses (Simple problems only) – Pooling of risk

### UNIT V

Transfer of risks – Insurance as risk pooling arrangements – International financial risk management – spreading of risks and tax planning

COM 17

### Books for Reference:

1. Essentials of Risk management, Thomas S Colevan, Research Foundation of CFA, 2011.
2. Risk Management Principles and Practice- Dr.Rakesh Agarwal, The Insurance Times, 2009.
3. Risk Management, P. R. ...

COM 2438

## AUDITING AND ASSURANCE

4Hrs/4Cr

### Objective:

The objective of the course is to gain knowledge to generally accept auditing principles, procedures, techniques and skills needed in the field of auditing. It mainly deals with the basic principles of auditing. It analyses the objects of expressing an opinion on statements of accounts, implication of reports, detection of errors and frauds. It elaborately discusses the various types of audit, its advantages, and conduct of audit, audit programmes, audit note book and working papers. It also covers internal audit, internal check and various vouching and depreciation methods. This course also makes a special study on valuation, verification of assets and liabilities and conducting of audit on limited companies.



**UNIT I**

Definition of Audit – objects - types of audit - statutory audit - private audit - Audit programme - audit notebook and working papers - Internal control - internal check - test check – Investigation

**UNIT II**

Vouching - cash transactions - trading transactions - impersonal ledgers - Verification and valuation of assets and liabilities - contingent liabilities - Reserves and provisions - general reserve - specific reserve - secret reserve - Provision for depreciation and doubtful debts - capital reserve

**UNIT III**

Audit of limited companies – qualifications - appointment, remuneration – removal - rights - Duties and liabilities of an auditor under the Companies Act

**UNIT IV**

Share capital audit - Share transfer audit - audit report - Standards of Auditing – Importance – Applications.

**UNIT V**

Audit of non-trading organisation – hospital - educational institution – hotel and clubs. Auditing in computerised environment - Systems audit.

**Books for Reference:**

1. Tandon B.N, Auditing, S Chand publishers, New Delhi, 2003.
2. Dinkar Pagre, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2002
3. Saxena and Saravanel, Practical Auditing, Himalaya Publishing House, New Delhi, 2004
4. Khanna Pandey and Ahuja, Practical Auditing, S Chand & Co Ltd, New Delhi, 2002

**Objective:**

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

**UNIT I**

Types of companies – Share capital – Types of shares – Issues, Forfeiture and reissue of shares – Issue and Redemption of Debentures and Preference shares.

**UNIT II**

Profits prior to Incorporation – Underwriting of Shares and rights issues – acquisition of Business by a Company.

**UNIT III**

Final Accounts of Companies – Preparation and presentation of final accounts of companies – bonus and dividend to shareholders – managerial remuneration – acquisition of business – pre-incorporation profits/loss.

COM 20

**UNIT IV**

Amalgamation, Absorption and External Reconstruction – computation of purchase consideration – types of amalgamation – pooling of Interest method – purchase method – treatment of realisation expenses, Internal Reconstruction – types of reconstruction – reduction of share capital – reduction of liabilities – reduction of assets and disposal of balance of reconstruction account – scheme of reconstruction.

**UNIT V**

Liquidation – Liquidator's final statement of accounts – Accounting standards 14 - 26 – International Financial Reporting System – concepts.

**Books for Reference:**

1. M.C.Shukla, Advanced Accounting I, Sultan Chand & Sons., New Delhi, 2009
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi, 2009



COM 3202

## EXPORT MARKETING

3Hrs/2Cr

**Objective:**

The objective of this course is to gain understanding in the field of export marketing and to provide adequate knowledge in licensing procedures, export financing, export incentives. This is one semester course designed to understand the role of export marketing in the economy. It covers the various aspects of licensing procedures and export financing and export incentives. It also further covers various institutions which help in promoting exports.

**UNIT I**

Role of Exports in a developing economy - Export Marketing Environment-Selection of export markets-selection of products-entry into market-direct and indirect - Pre shipment Inspection

**UNIT II**

Exports Procedure under regulations-export trade control-categories of exporters-OGL Licensing Procedure-code numbers-export declaration forms-customs regulations

**UNIT III**

Export finance-commercial banks-ECGC-EXIM bank-Market Development fund

**UNIT IV**

Export Incentives-cash compensatory support-replenishment licenses-Duty drawback central excise rebate

**UNIT V**

Promotion Institutions-Ministry of Commerce-commodity boards-export promotional council-Trade Development Authority- Directorate of Fairs and Exhibitions-EPZ-Regional Groups - Consultancy Services

**Books for Reference:**

1. Francis Cherunilam, International Marketing, Himalaya Publishing House, New Delhi, 2012
2. Bhattacharya, International Trade, Chand & Sons, New Delhi, 2012
3. Balagopal T.A.S, Export Management, Himalaya Publishing House, New Delhi, 2012.
4. Yuvaraj, International Marketing, Tamilnadu book house, Chennai, 2012



**நோக்கம்**

அலுவலகத்தின் அமைப்புமுறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்வதோடு உபகரணங்களை பயன்படுத்தி தகவல் தொடர்பு ஆவணங்களை தயாரித்தல், அவற்றை கோப்பிலிடுதல், கூட்டங்களை நடத்துதல் மற்றும் அறிக்கைகள் தயாரித்தலின் முறைகளை விளக்குவதே இப்பாடத்தின் நோக்கமாகும்.

**வெளிப்பாடுகள்**

- அலுவலகத்தின் அமைப்பு முறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்தல்.
- அலுவலகத்தில் பயன்படுத்தப்படும் உபகரணங்கள் அல்லது இயந்திரங்களைப் பற்றி தெரிந்து கொள்வதோடு அவற்றை கையாளுதலை பற்றி தெரிந்து கொள்தல்.
- அலுவலக கடிதப் போக்குவரத்து மற்றும் கூட்டங்களை நடத்துதல் பற்றி அறிதல்.
- ஆவணங்களை தயாரித்தல் மற்றும் அவற்றைகோப்பிலிடுதல் முறைகளை அறிந்து கொள்தல்.
- கூட்டங்களை நடத்துதல் மற்றும் அவற்றிற்கான அறிக்கைகளை தயாரித்தல்.

**அலகு1**

அலுவலகம்: பொருள் - இலக்கணம், அலுவலக செயல்பாடுகள் -அமைப்பு முறைகள் -வரிசை அமைப்பு முறை, செயல்பாட்டு அமைப்பு முறை, வரிசை மற்றும் செயல்பாட்டு அமைப்பு முறை, குழு அமைப்பு முறை - அலுவலக அமைப்பு கொள்கைகள் - கட்டுப்பாட்டின் வீச்சு, கட்டுப்பாட்டின் ஒற்றுமை, செயல்பாட்டு ஒற்றுமை.

அலுவலக நடைமுறைகள்: அலுவலகத்தின் பிரிவுகள்- மையப்படுத்துதல், பரவலாக்குதல் அல்லது துறைகளாக்குதல்- துறைகளின் செயல்பாடுகள்- நிறுவன விளக்கப்படம் - அலுவலக கையேடு.

**அலகு2**

அலுவலக உபகரணங்கள் அல்லது இயந்திரங்கள் - பயன்பாடுகள்- தேர்ந்தெடுக்கும் போது கவனிக்க வேண்டிய காரணிகள்- வகைகள்- தட்டச்சுபொறி, வாய்மொழிபதியும் கருவி, பிரதியெடுக்கும் இயந்திரம், படம்பிரதியெடுக்கும் இயந்திரம், தொலைநகல் இயந்திரம் நுண்படச்சுருள், துண்டுகளாக்கும் இயந்திரம், அஞ்சல் துறையில் பயன்படுத்தும் இயந்திரங்கள் மற்றும் கணினி.

**அலகு3**

அலுவலககடிதப் போக்குவரத்து: பொருள்- வகைகள்: குறிப்பாணை- வணிகக் கடிதங்கள்- கூட்டத்திற்கான அறிவிப்பு- கூட்டத்திற்கான அறிக்கை- அறிக்கைகள் மற்றும் சுற்றிக்கை.

அஞ்சல் முறை: வகைகள்- உள்வரும் அஞ்சல் தகவல் தொடர்பு- வெளிச் செல்லும் அஞ்சல் தொடர்பு- உள்வரும் மற்றும் வெளிச் செல்லும் தகவல் தொடர்பைகையாளும் முறைகள்.

#### அலகு4

அலுவலக ஆவணங்கள்: பொருள்- வகைகள்- நிர்வாக ஆவணங்கள், விற்பனை ஆவணங்கள், கையிருப்புமற்றும் கொள்முதல் ஆவணங்கள் - பயன்பாடுகள்- ஆவணங்கள் தயாரித்தல்.

கோப்பிலிடுதல்: இலக்கணம், நோக்கம்- கோப்பிடும் முறைகள்- பழையகோப்பிட்டு முறைகள், நவீனகோப்பிட்டு முறைகள். கோப்பிடும் வகைகள்- அகரவரிசை, காலவரிசை, எண்முறை, புவியியல், பொருள், எண்ணெழுத்துவகை- கோப்பிடுதலின் அமைப்புகள்- கோப்பிடுதலுக்கு உதவும்உபகரணங்கள்.

#### அலகு5

அலுவலக கூட்டங்கள் - பொருள் - இலக்கணம்- நோக்கம்- வகைகள் - சட்டமுறை கூட்டம், ஆண்டுப் பொது கூட்டங்கள், மேலாண்மைக் கூட்டங்கள், குழுக் கூட்டங்கள் மற்றும் செயற்குழு கூட்டங்கள்- கூட்டங்கள் நடத்தும் செயல்முறைகள்- நிகழ்ச்சிநிரல்.

அறிக்கை தயாரித்தல்: நோக்கங்கள்- அறிக்கை தயாரிக்கும் போது கவனிக்க வேண்டியவை- வகைகள் -அறிக்கையின் பகுதிகள்.

#### பாடநூல்

சுந்தரம்எஸ்.எம்,அலுவலகமுறைகள், ஸ்ரீ மீனாட்சிபதிப்பகம்,காரைக்குடி 2014.

COM/CME1252

செயலர் பணிமுறை

3 Hrs / 2 Cr

#### நோக்கம்

செயலர் பணிமுறை படிப்பதன் மூலம் மாணவர்கள் நிறுமச் செயலரின் இலக்கணம், பணிகள் மற்றும் புதிய நிறுமம் தோற்றுவித்தல், பதிவு செய்தல், நிறுமச் சட்டம், நிறும மேலாண்மை மற்றும் நிர்வாகத்தைப் பற்றி அறிந்து கொள்ள முடியும்.

#### வெளிப்பாடுகள்

- நிறுமத்தின் தன்மைகள் மற்றும் வகைகளைப் பற்றி அறிந்து கொள்தல்.
- நிறுமத்தை அமைப்பதற்கான முறைகள் மற்றும் நிறுமச் செயலரின் கடமைகளையும், பொறுப்புகளையும் தெரிந்து கொள்தல்.
- நிறுமக்கூட்டங்களை நடத்தும் முறை மற்றும் தீர்மானங்களை நிறைவேற்றும் முறைபற்றி அறிந்து கொள்தல்.

iv. இயக்குநர்களின் நியமனம், அதிகாரங்கள், பணிகள் மற்றும் பதவி நீக்கம் பற்றி அறிந்து கொள்தல்.

v. நிறுமக் கலைப்பு முறைகள் மற்றும் கலைப்பாளர்களின் அதிகாரங்களைப் பற்றி தெரிந்து கொள்தல்.

#### அலகு 1

நிறுமமும் நிறுமச் செயலரும்: நிறுமம் - பொருள் -இலக்கணம் - தன்மைகள் - வகைகள்- நன்மைகள் மற்றும் தீமைகள் - நிறுமச்செயலர்: இலக்கணம் - தகுதிநிலை - நியமனம் - நீக்கம் - உரிமைகள் - கடமைகள் - பொறுப்புகள்.

#### அலகு2

நிறுமத்தை தோற்றுவித்தலும் நிறுமச்செயலரும்: நிறுமத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவு செய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் நிறுமத்தை தோற்றுவித்தலில் நிறுமச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.

#### அலகு3

நிறுமத்திட்டங்களும் தீர்மானங்களும்: நிறுமக் கூட்டங்கள் - வகைகள்: இயக்குநரவைக் கூட்டம் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக் கூட்டம் - ஆண்டுப்பொதுக் கூட்டம் - அசாதாரணப் பொதுகூட்டம் -வகையினர் கூட்டம் - கூட்டஅழைப்பு - கூட்டம் நடத்தும் முறை - கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சிநிரல் -குறைவேண் - பதிலாள். தீர்மானம்: வகைகள் - நிறைவேற்றும் விதம் - நிகழ்ச்சிக் குறிப்புஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தலில் செயலரின் கடமைகள்.

#### அலகு4

நிறும மேலாண்மையும் நிர்வாகமும்: இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - அதிகாரங்களும் பணிகளும் - கடமைகள் - பொறுப்புகள் - பதவிநீக்கம் - நிர்வாக இயக்குநர் உரிமைகள்- அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்ட ஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - இயக்குநர் மற்றும் தணிக்கையாளர் நியமனத்தில் செயலரின் கடமைகள்.

#### அலகு 5

நிறுமக் கலைப்பு: பொருள் - நிறுமகலைப்பு முறைகள் - நிறுமகலைப்பு முறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பிலும் நிறும மூடப்படுதலிலும் செயலரின் கடமைகள்.

#### பாடநூல்

சரவணவேல் பி. கம்பெனிச்சட்டமும் செயலர் பணியும், தமிழ்நாட்டுப் பாடநூல் நிறுவனம்,2016.



**Course Objective**

Enables the students to understand the basic accounting concepts and the rules of preparing books of accounts. This course is exclusively designed for the benefit of science stream students.

**Course Outcomes**

At the end of the course, students will be able to

- i. Define the terminologies and concepts of accounting.
- ii. Explain the rules of journalizing and prepare journal.
- iii. Predict ledger posting and balancing.
- iv. Classify various subsidiary books.
- v. Assess the profitability of a business firm through final accounts.

**UNIT I**

Introduction to book keeping – Accounting–Accounting terminologies – Types of accounting – Golden rules of accounting –Accounting equation - Uses of accounting.

**UNIT II**

Journal – Rules of journalizing – Passing entries in Journal (excluding adjustments entries).

**UNIT III**

Ledger posting and balancing – Types of Balances – Preparation of trial balance (Total method and balance method).

**UNIT IV**

Subsidiary books – Types of Subsidiary books – Cash Book – Single, Double and Triple Column Cash Book – Petty Cash Book.

**UNIT V**

Final Accounts – Concepts of Gross Profit and Net Profit – Parts of Final Accounts – Preparation of Trading, Profit and Loss accounts and Balance Sheet with simple adjustments.

**Text Book**

Gupta V.K, Fundamentals of Accountancy, Sultan Chand & Sons, New Delhi, 2009.

**Books for Reference**

1. Grewal T, Introduction to Accountancy, Sultan Chand & Sons, New Delhi, 2015

**Course Objective**

To familiarize the basic concepts of management and the different types of issues faced by the managers in today's business firms.

**Course Outcomes**

At the end of the course, students will be able to

- i. Interpret the basic concepts of management and its functions.
- ii. Predict the types of organising, source of recruitment and selection procedures.
- iii. Explain the importance of motivation and communication.
- iv. Examine their leadership qualities and co-ordinating skills.
- v. Prepare reports and budgets.

**UNIT I**

Introduction-Concept of Management-Features and Objectives of management-Management Functions-Planning – Objectives – Benefits and Limitations.

**UNIT II**

Organising-Types of organising- Steps in organising-Staffing – Recruitment–Source of Recruitment - Selection procedures- Employment training-Types of training- Performance appraisal – Transfers – Promotions.

**UNIT III**

Directing – Directing process – Motivation – Incentives-Monetary and Non-monetary – Communication- Types of communication.

**UNIT IV**

Leadership- Qualities of a leader - Types of leaders – Coordination-Features – Merits.



## **UNIT V**

Reporting- Essentials of good reporting- Forms of reports- Controlling – Budgeting – Features-Types of budgets.

### **Text Book**

Balaji. C.D, Fundamentals of Management, Margam Publications, Chennai, 2015.

### **Books for Reference**

1. Prasad L M, Principles of Management, , S. Chand Publishers, New Delhi, 2010.
2. Memoria C B, Personnel Management, Kitab Mahal, Kolkata, 2011.
3. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2018.
4. Natarajan K and Ganesan K P, Principles of Management, Himalaya Publishing House, Mumbai, 2018.

**Course Objective**

To provide an insight into the basic principles of insurance, the types of general insurance and the different Life Insurance Plans.

**Course Outcomes**

At the end of the course, students will be able to

- i. State the nature and the principles of insurance.
- ii. Describe the available life insurance policies and its benefits.
- iii. Infer the procedures for making claims against marine insurance policy.
- iv. Examine the nature of fire insurance and reinsurance.
- v. Interpret the importance of burglary, motor and personal accident insurance.

**UNIT I**

Insurance – Meaning – Functions - Nature and principles of insurance - Importance of insurance to individuals and business.

**UNIT II**

Life Insurance - Features of a life insurance contract – Classification of policies – Investment of funds – Surrender value – Bonus option – Policy condition – Annuity contracts.

**UNIT III**

Marine Insurance - Contract of marine insurance – Elements of marine insurance – Classes of policies – Policy conditions – Clause in a marine insurance policy – Marine losses.



#### **UNIT IV**

Fire Insurance – Features of a fire insurance – Kinds of policies – Policy conditions – Payment of claims – Reinsurance.

#### **UNIT V**

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.

#### **Text Book**

Mishra M. N, Insurance Principles and Practice, S. Chand & Co, New Delhi, 2016.

#### **Reference Books**

1. Mishra M.N, Modern Concepts of Insurance, S. Chand & Co., New Delhi, 2015.
2. Dr. Periasamy P, Principles and Practice of Insurance, Himalaya Publishing House, Mumbai, 2011.
3. Palani P.S, Insurance in India, Response Books, Sagar Publications, New Delhi, 2000.

**COM/CME 1264**

**CREATIVE LEADERSHIP**

**3 Hrs / 2 Cr**

#### **Course Objective**

To orient the students towards ideal leadership skills by imbibing the requisite qualities for a leader.

#### **Course Outcomes**

At the end of the course, students will be able to

- i. Illustrate different leadership styles and the qualities of a leader.
- ii. Paraphrase the importance of team work and motivation.
- iii. Predict the need for change.
- iv. Ascertain the factors causing stress and its management.
- v. Solve the functional and dysfunctional conflicts.

## **UNIT I**

Introduction to Leadership: Meaning – Definition – Origin – Leadership Theories - Leadership styles – Skills and Qualities of a leader. Power and Authority of a Leader. Delegation of Authority.

## **UNIT II**

Meaning and Definition of Team, Group – Importance of Team Work. Brain Storming, Problem solving, Constructive Criticism. Motivation: Meaning and Definition – Maslow Theory X and Y Theory.

## **UNIT III**

Change Management: Meaning and Definition of Change – Need for Change – Types of Change – Process of Change – Resistance to Change – Overcoming resistance to Change.

## **UNIT IV**

Stress Management: Factors causing stress – Eustress and Negative Stress – Time Management: Meaning – Importance.

## **UNIT V**

Conflict Management: Meaning and Definition of Conflict – Functional and Dysfunctional Conflict – Resolving Conflicts.

### **Text Book**

Gupta C B, Human Resource Management, Sultan Chand & Sons, New Delhi, 2018.

### **Books for Reference**

1. Rathnam B.R, Rao K.V. J, Swapna K and Parmeswar A, Organizational Theory and Behaviour, Himalaya Publishing House Pvt. Ltd., Mumbai, 2017.
  2. Aswathappa. K. Organisational Behaviour, Himalaya Publishing House, New Delhi, 2015.
  3. Prasad L.M, Human Resource Management, Sulthan Chand and Sons, New Delhi, 2006.
  4. Tripathy. P.C. Personnel Management, Sultan Chand and Sons, New Delhi, 2013.
-



**Objective:**

The purpose of this course is to equip the students with various marketing concepts and principles as applicable to recent business trends.

**UNIT I**

Definition of Marketing – Importance of Marketing – Evolution of Marketing Concept – Marketing Function – Goods – Types of Goods – Classification of Goods and Markets, Classification and Characteristics of Consumer and Industrial Goods – Market – Kinds of Markets.

**UNIT II**

Marketing Concepts - Product approach, production approach, selling approach, integrated marketing, societal marketing, consumer oriented marketing approaches. Market Segmentation – Meaning – Basic Criteria – Pros and cons.

**UNIT III**

Introduction to types of marketing – Products and services – Urban and Rural marketing.

**UNIT IV**

Consumer behaviour - Internal and external factors – Biogenic and psychogenic buying motives – Rational and irrational motives – Customer service – Customer value for money.

**UNIT V**

Marketing Research – Introduction – Process – Methods – Role in marketing of products.

**Books for Reference:**

1. Stanton W J, Fundamentals of Marketing Prentice Hall India Ltd., New Delhi, 2003.
2. Philip Kotler, Principles of Marketing, Prentice Hall India, New Delhi, 2003.
3. Gupta, C.B., Marketing Management, Sultan Chand & sons, New Delhi 2005.
4. Pillai RSN & Baghawathy, Modern Marketing, S Chand & Co Ltd., New Delhi, 2004.

**Course Objective**

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program.

**Course Outcomes**

At the end of the course, students will be able to

- i. **Identify various structures of a business letter and the occasions for drafting letters** such as an enquiry about the product, provide an offer, order and status enquiries.
- ii. Paraphrase sales letters, collection letters and reminders, complaints, claims and adjustments.
- iii. Appraise applications for situation vacant.
- iv. Diagnose different Modern Communication methods.
- v. Prepare corporate correspondence, minutes, reports and office notes.

**UNIT I**

Introduction to Business Communication: Essentials of Communication – Types – Barriers- Importance - Structure of Business Letters- Drafting of Different Types of Business Letters – Letter of Enquiry – Offers and Quotations – Orders – Trade References and Status Enquiries.

**UNIT II**

Business Letter: Complaints- Claims – Adjustments – Refusals- Sales Letters – Agency Letters –Collection letters - Banking Letters –Insurance Letters.

**UNIT III**

Application Letters and Memos: Letters Calling Candidates for Written Test - Drafting Interview Letters - Offer of Appointment- Provisional Appointment Orders - Final Order of Appointment - Employee Disciplinary Matters - Show Cause Notices - Charge Sheets - Letters of Dismissal and Discharge.

**UNIT IV**

Electronic Communication: Internet - Tele-Conferencing - Word Processing - Desktop Publishing - Electronic Mail (E-Mail) - Audio Conferencing - Video Conferencing -Webinars - Data storage and retrieval.



## **UNIT V**

Corporate Correspondence: Correspondence with Shareholders and Debenture Holders  
Relating to Dividends and Interest - Transfer and Transmission - Internal Memos - Office  
Circulars - Office Orders - Office Notes - Communication with Regional / Branch Offices -  
Drafting of Minutes – Drafting of Reports and Office Notes.

### **Text Book**

Rajendrapal & Kohrahalli, Essentials of business communication S.Chand Publications, New  
Delhi, 2011.

### **Reference Books**

1. Sharma R.O & Krishna Mohan: Business Communication & Report Writing, Tata  
Mcgraw Hill, New Delhi, 2017.
2. Raman S & Swami R, Business Communication – A Practical Approach,  
Professional Publications, Chennai, 2015.
3. Asha Kaul, Business Communication, Prentice Hall India Learning Private  
Limited, New Delhi, 2009.

**Course Objective**

To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.

**Course Outcomes**

At the end of the course, students will be able to

- i. Identify the relationship between banker and customer.
- ii. Paraphrase the banking system in India and the role of RBI in development of Indian Economy,
- iii. Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank.
- iv. Ascertain the implications of crossing, material alteration and endorsement
- v. Appraise the use of value added banking services.

**UNIT I**

Introduction to Banking: Banker and Customer-General and special relationship between banker and customer -Banker as a privileged debtor and creditor-Banker's lien-Rights of banker - Special Types of Customers.

**UNIT II**

Banking system in India: Commercial banks - Cooperative banks - Regional Rural Banks - Land Development Banks - Lead bank scheme – NABARD - EXIM bank. Reserve Bank of India: Functions - Credit creation - Credit contraction - Credit control measures.

**UNIT III**

Pass book: Legal significance - Favourable and unfavourable entries and their effects. Negotiable instruments: Difference between cheque, bill of exchange and promissory notes.

Investment Policies: Principles of sound lending - Bank loans and advances policy - Secured and unsecured advances.

#### **UNITIV**

Crossing, Material alteration and Endorsement: Types and their effects. Collecting and Paying banker: Circumstances of statutory protection to collecting banker and paying banker.

#### **UNITV**

Value added banking services: Automated Teller Machines-Cash Deposit Machines-Credit cards - Debit cards-Internet banking - Mobile banking - SMS banking. Fund Transfer methods: Electronic Clearance System-Real Time Gross Settlement-National Electronic Fund Transfer-Mobile Applications – BHIM App – IMPS- Paytm-Google pay and others.

#### **Text Book**

Gordon K and Natarajan E, Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 2019.

#### **Reference Books**

1. Varshney P. N, Banking Law and Practice, S.Chand& Sons, New Delhi, 2018.
2. Sundharam K.P.M, Varshney P.N, Banking Theory, Law and Practice, S.Chand& Sons, New Delhi, 2017.
3. Srivastava P.K, Banking Theory, Law and Practice, Himalaya publishing House, New Delhi, 2016.



**COM/CME 1457**

**PRINCIPLES OF MARKETING**

**4 Hrs / 4 Cr**

**Course Objective**

To familiarize the students with the basic concepts and principles of marketing to develop their conceptual and analytical skills to manage marketing operations in the recent business trends.

**Course Outcomes**

At the end of the course, students will be able to

- i. Define the importance of marketing and market segmentation.

- ii. Explain a new product development and the advantages of packaging.
- iii. Predict the price of a product.
- iv. Examine the need of sales promotional techniques.
- v. Appraise the use of e-marketing and consumer protection.

## **UNIT I**

Evolution of Marketing - Market – Meaning – Types - Marketing – Definition - Objectives - Importance –Marketing Mix - Marketing Functions – Market Segmentation- Basis –Criteria – Benefits.

## **UNIT II**

Product Policy- Product Planning and Development – Product Life Cycle – Product Mix- Branding – Features – Types – Functions – Brand Name – Trademark - Labelling - Packaging – Features – Types – Advantages.

## **UNIT III**

Pricing – Definition – Objectives – Factors Affecting Price Determination – Methods of Setting Prices – Cost – Demand and Competition - Pricing Policies and Strategies.

## **UNIT IV**

Promotion – Types of Promotion - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media - Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution.

## **UNIT V**

Direct Marketing – Multi-level Marketing - Retail Marketing – Methods – Problems – Retail Marketing in India – E-Marketing – Marketing Ethics – Consumerism –Types of Exploitation – Consumer Rights – Consumer Disputes Redressal Forum.

## **Text Book**

Pillai R. S. N & Bagavathi, Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, New Delhi, 2004.

**COM/CME 1458**

**AUDITING**

**4 Hrs / 4 Cr**

**Course Objective**

To gain basic principles in the field of Auditing and to acquire practical knowledge of generally accepted procedures, techniques and skills needed to apply them practically in audit.



## **Course Outcomes**

At the end of the course, students will be able to

- i. Interpret the conceptual underlying theory of auditing.
- ii. Apply the vouching procedure of cash and credit transactions, impersonal ledgers.
- iii. Predict the duties of an auditor regarding the verification and valuation of assets and liabilities.
- iv. Appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.
- v. Compile audit reports and apply audit processes in non-trading organisation and in computerised environment.

## **UNIT I**

Origin of Audit– Objects - Types of audit – Qualities of an Auditor- Audit programming- Audit notebook -Working papers - Ownership of Working Papers and Audit Note Book - Internal control: Meaning, Importance - Internal check: Evaluative Criteria for Good Internal Check - Test check: Precautions, Factors determining size of sample - Auditing Versus Investigation.

## **UNIT II**

Vouching - Cash transactions: Procedure regarding Vouching of Cash Book– Trading Transactions: Purchases, Credit Purchases, Purchases Returns, Credit Sales, Sale Returns - Impersonal ledgers: Outstanding Assets and Liabilities, Allocation between Capital and Revenue, Contingent Liabilities and Assets.

## **UNIT III**

Verification and Valuation of Assets and Liabilities: Fixed Assets, Floating Assets, Wasting Assets, Intangible Assets, Different kinds of Assets and Liabilities - Depreciation: Objects and necessity, Difference between Depreciation and Fluctuation, Basis of Depreciation, Measure of Depreciation, Auditor's duty regarding depreciation - Audit of different types of reserves, Duties of an auditor regarding reserves.

## **UNIT IV**

Audit of Limited Companies – Auditor– Qualifications - Disqualifications – Appointment- Remuneration – Removal – Rights and Powers –Duties - Liabilities of an auditor under the Companies Act- Standard Auditing Practices: Importance, Applications.

## **UNIT V**

Audit Report: Elements, Kinds, Types of opinion - Audit of non-trading organisation: Hospital, Educational Institution, Hotel and clubs - Auditing in an EDP environment: Problems, Application Controls, Audit Approach in an EDP environment, CAAT.

### **Text Book**

Tandon B.N, Sudharsanam S, Sundharabahu, A Handbook of Practical Auditing, S Chand Publishers, New Delhi, 2018.

### **Books for Reference**

1. Dinkar Pagare, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2016.
2. Saxena R.G, Principles and Practice of Auditing, Himalaya Publishing House, New Delhi, 2018.
3. Viji Chandran & Spandana Priya C.S, Principles and Practice of Auditing, Vikas Publishing, Noida, 2015.

**COM/CME 1460**

**BUSINESS ENVIRONMENT**

**5 Hrs / 4 Cr**

### **Course Objective**

To expose the students to various environment factors related to the business and to develop the skills required to take better business decisions at right time.

### **Course Outcomes**

At the end of the course, students will be able to

- i. Identify the impact of business environment on business decisions.
- ii. Illustrate the effects of government policy on the economic environment.
- iii. Predict the legal framework on the regulation of business entity.
- iv. Assess of the social responsibility of business.
- v. Evaluate the pros and cons of New Technology Policy of India.

### **UNIT I**

Business and its Environment: Introduction - Characteristics of Modern Business - Concept and Nature of Business Environment - Characteristics of Environment - Micro and Macro Environment - Impact of Business Environment on Business Decision - Process of Environment Analysis for Business Decisions.

### **UNIT II**

Economic Environment: Meaning - Concept and Nature of Economic Environment - Critical Elements of Economic Environment - Basic Economic Systems – Impact of Economic Environment on Business – Economic Policy – Liberalization – Privatization – Globalization.

### **UNIT III**

Political and Legal Environment: Concept and Nature of Political and Legal Environment - Components of Political and Legal Environment - Economic Role of Government - Regulatory role, Promotional role, Entrepreneurial role and Planning role - State Intervention in Business - Pros and Cons of Intervention.

### **UNIT IV**

Socio-Cultural Environment: Concept and Nature of Socio-Cultural Environment - Components of Socio-Cultural Environment - Impact of Socio-Cultural Environment on Business, Culture and Globalization - Social Responsibility of Business - Arguments for and Against Social Responsibility.

### **UNIT V**

Natural and Technological Environment: Natural environment – Meaning and its Impact on Business - Natural Pollution- Meaning - Types. Concept and Nature of Technological Environment - Elements of Technological Environment - Technology and Society - Economic Effect of Technology - New Technology Policy of India.

### **Text Book**

Francis Cherunilam, Business Environment, Himalaya Publications House, New Delhi, 2018.



**Course Objective**

To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

**Course Outcomes**

At the end of the course, students will be able to

- i. Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.
- ii. Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.
- iii. Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
- iv. Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture.
- v. Integrate the accounting procedure for various non-profit organisations.

**UNIT I**

Introduction to Accounting - Accounting Concepts –Accounting Standards - Single Entry System - Bank Reconciliation Statement: Favourable and Unfavourable balances in Pass book and Cash book – Cash book and Pass book given for Successive Periods and Same Period – Reconciliation after adjustments in Cash book – Reconciliation for two bank accounts.

**UNIT II**

Bills of Exchange: Retained till due date – Discounted with Bank – Endorsed to Third Party – Retiring a Bill – Dishonour of a Bill – Renewal of Bill – Insolvency of Drawee – Accommodation Bills. Average Due Date: Amount is lent in various instalments - Amount lent in one instalment. Account current: Calculation of Interest - Forward and Backward Method - Daily Balance Method - Red Ink Interest method.

**UNIT III**

Depreciation: Depreciable Assets – Causes - Methods of Calculating and Recording Depreciation - Accounting for changes in Depreciation Policies. Insurance Claims: Loss of Profit - Loss of Stock. Goods on Sale or Return Basis: Transactions are very few – Transactions are Frequent – Transactions are large in number.

#### **UNIT IV**

Consignment: Stock Valuation - Accounting for Losses – Goods sent on Consignment at Cost – Goods sent on Consignment at Invoice Price. Joint Venture: Accounting treatment – Separate Set of Books is kept – Separate Set of Books is not kept – Memorandum Joint Venture method.

#### **UNIT V**

Accounting for non-profit organization – Receipts and Payments Account - Income and Expenditure Account – Balance Sheet.

#### **Text Book**

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

#### **Reference Books**

1. Reddy T.S & Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P & Narang K.L Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.
4. Iyengar S. P. Advanced Accounting Volume I, S. Chand & Sons, New Delhi, 2017.

**Course Objective**

Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.

**Course Outcomes**

At the end of the course, students will be able to

- i. Define the concept of Branch Account and the scope of Departmental Accounting.
- ii. Compare the Merits and Demerits of Hire Purchase and Royalty.
- iii. Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission.
- iv. Assess various accounts prepared during retirement and death.
- v. Evaluate the concept of Dissolution of Partner and Partnership Firm.

**UNIT I**

Branch Accounting: Meaning - Objectives of Branch Accounts – Types of Branches – Dependent Branches – Independent Branch – Accounting System. Departmental Accounts:



Meaning – Accounting Procedure – Allocation of Common Expenses – Interdepartmental Transfer - Practical Problems.

## **UNIT II**

Hire-Purchase: Meaning – Difference between Hire Purchase and Instalment – Hire Purchase Trading Account – Stock and Debtor System – Computation of True rate of interest - Accounting for HP System. Royalty Accounts: Definition - Minimum rent - Short workings, Strikes and lock-outs - Accounting for Royalty - Sub-lease.

## **UNIT III**

Partnership – Meaning – Deed – Types of Partners - Capital Accounts – Past Adjustments - Admission of Partner - Concept - Calculation of Profit sharing ratio – Revaluation of assets and liabilities – Goodwill Valuation and its recording - Adjustment regarding Partners' capital A/C - Preparation of Revaluation A/C - Partner's Capital A/C and Balance Sheet.

## **UNIT IV**

Retirement and Death of a Partner: Meaning - Calculation of New Profit sharing ratio - Gaining ratio - Recording of goodwill - Revaluation of assets and liabilities - Accumulated reserves and profits - Adjustments regarding partners' Capital Accounts - Calculation of profit up to the date of death of a partner.

## **UNIT V**

Amalgamation of partnership firms - Dissolution of a Partnership Firm (Excluding Insolvency of Partners) - Concept of Dissolution of partner and partnership firm - Realisation of asset and making payment of Liabilities-Piece meal distribution - Treatment of unrecorded Assets and Liabilities -Preparation of Realisation A/C - Partner's Capital A/C and Bank A/C.

## **Text book**

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

**COM 2437    LOGISTICS AND SUPPLY CHAIN MANAGEMENT    4Hrs/4Cr**

**Objective:**

To give students an understanding of the problems and issues within the field, required reasoning and analysis and **learn the critical elements of the logistics and supply chain process.**

**UNIT I**

Logistics management: Origin and Definition – Types of logistics - logistics management – warehouse management – automation & outsourcing – customer service and logistics management - physical distribution and inventory - concepts

**UNIT II**

Types of inventory control – Demand forecasting – warehousing and stores management – routing – transportation management – commercial aspects in distribution management – codification – distribution channel management – Distribution Resource Planning (DRP)

**UNIT III**

Supply chain management: Introduction and development – Nature and concept – importance of supply chain – value chain – components of supply chain – global applications

**UNIT IV**

Role of manager in supply chain – supply chain performance drivers – key enablers in supply chain improvement – systems and values of supply chain

**UNIT V**

Aligning the supply chain with business strategies – SCOR model – outsourcing and 3 PLs – Fourth party logistics – Bull-whip effect and supply chain – supply chain relationships – conflicts, resolution strategies - certifications

**Books for Reference:**

1. Reji Ismail, Logistic Management – (Excel Books)
2. G. Raguram & N Rangaraj, Logistics and Supply Chain Management – cases & concepts, Mc Millan Publishers, 2009
3. Khanna K K – Logistics Approach: Physical Distribution Management
4. D K Agarwal, Text book of logistics and supply chain management, Mc Millan Publishers, 2008



**Objective:**

This paper envisions the fundamentals of investment, security markets and analysis for better investment planning.

**UNIT I**

Investment: Meaning of investment – definition of investment – nature of investment – need of investment – investment environment – scope of investment – speculation, gambling – investment principles – investment process.

**UNIT II**

Investment avenues: features of equity shares, preference shares and its types – bonds and its various types – features – innovative financial instruments – convertible debentures and warrants – characteristics – zero coupon – bonds – deep discount bond – secured premium notes – post office saving schemes – LIC policies – mutual funds.

**UNIT III**

Return: historical vs. expected risk – computation of historical & expected return of stock-current yield – investment risks: Systematic risk – market risk – interest rate risk – purchasing power risk – unsystematic risk – business risk – financial risk.

**UNIT IV**

Securities market: New issue market – Organisation structure of New Issue Market (NIM) – functions of NIM – Mechanics of floating new issue – Secondary Market – definition of Stock exchange – function of stock exchange market – Organisation of stock exchanges in India – mechanics of security trading in stock exchange – stock market indices – NSE index – BSE index.

**UNIT V**

Listing of securities: scope – objectives of listing – advantages of listing – disadvantages of listing – Security dealings and government: securities contracts (Regulation) Act 1956 – Securities and Exchange Board of India (SEBI)

**Books for Reference:**

1. Dr.Preethi Singh, Investment management – Himalaya Publishing House, New Delhi, 2003.
2. Fischer and Jordan, Security Analysis and Portfolio Management – Prentice Hall India Ltd., New Delhi, 2002.