



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024

B.Com Programme – Course Structure under CBCS

(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

Sem.	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total	
						Int.	Ext.		
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course - I (ELC)	6	3	3	25	75	100	
	III	Core Course – I (CC) Principles of Accountancy		6	5	3	25	75	100
		Core Course – II (CC) Marketing		6	5	3	25	75	100
		Allied Course –I (AC) Business Management		4	3	3	25	75	100
	IV	Value Education	2	2	3	25	75	100	
	Total			30	21				600
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100	
	II	English Language Course – II (ELC)	6	3	3	25	75	100	
	III	Core Course – III(CC) Business Accounting		6	5	3	25	75	100
		Core Course – IV (CC) Banking Theory Law & Practice		6	5	3	25	75	100
		Allied Course – II Business Economics		4	3	3	25	75	100
		Environmental Studies	2	2	3	25	75	100	
Total			30	21				600	

III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Partnership Accounts	6	5	3	25	75	100
		Core Course – VI (CC) Business Law	6	5	3	25	75	100
		Allied Course – III(AC) Business Communication	4	3	3	25	75	100
	IV	Non Major Elective I – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Personal Investment (or) B) Elements of Insurance	2	2	3	25		100
	Total		30	21				600
IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Cost Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Business Tools for Decision making	5	5	3	25	75	100
		Allied Course – IV (AC) Company Law	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil under Part I a. Basic Tamil for other language students b. Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Introduction to Accountancy (or) B) Salesmanship	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
TOTAL		30	23				700	

V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Auditing	5	5	3	25	75	100
		Core Course – XI (CC) Computer Application in Business	5	5	3	25	75	100
		Core Course – XII (CC) Management Accounting	5	5	3	25	75	100
		Major Based Elective – I A) Entrepreneurial Development (or) B) International Marketing	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
		Total	30	29				800
VI	III	Core Course – X III (CC) Financial Management	6	5	3	25	75	100
		Core Course – XIV (CC) Income Tax Theory Law & Practice	6	5	3	25	75	100
		Core Course – XV (CC) Financial Services	6	5	3	25	75	100
		Major Based Elective II A) Human Resource Management (or) B) Service Marketing	5	4	3	25	75	100
		Major Based Elective III A) Insurance Management (or) B) Investment Management	6	4	3	25	75	100
	V	Extension Activities**		1	-	-	-	-
		Gender Studies	1	1	3	25	75	100
		Total	30	25				600
		Grand Total	180	140	-	-	-	3900

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 10th +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at Degree level

those who studied Tamil upto 10th +2 but opt for other languages in Degree level under Part I should study special Tamil in Part IV

** Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- a) Basic Tamil I & II for other language students
- b) Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

1. **Theory** Internal 25 marks External 75 marks

2. Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.

University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

CORE COURSE - I

PRINCIPLES OF ACCOUNTANCY

Objectives: To understand the basic principles of accounts and its applications in Business.
(Theory & Problem)

Unit I:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning
- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

Unit II:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

Unit III

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

Unit IV

Consignments and Joint Ventures.

Unit V:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 25% Problems 75%)

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “ **Advanced Accounting**,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “ **Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “ **Advanced Accountancy**,” Himalaya Publication, Mumbai.
7. S.Manikandan& R.Rakesh Sankar,” **Financial Accounting**,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
8. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.

CORE COURSE – II

MARKETING

Objectives : To enable the students to gain knowledge about marketing and its promotional aspects.
(Theory only)

Unit I

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

Unit II

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

Unit III

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

Unit IV

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

Unit V

Marketing Information System - Marketing Research - Features –Direct marketing - E Business – Telemarketing - Mail order business .

Text and Reference Books (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “**Modern Marketing**,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” **Marketing**,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “**Marketing Management**,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ **Marketing Management**,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “**Marketing**,” Margham Publications, Chennai.
6. Grewal , “**Marketing**,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “**Marketing**,” United Publishers, Mangalore.
8. Dr. J. Jayasankar, “**Marketing**,” Margham Publications, Chennai.

ALLIED COURSE – I
BUSINESS MANAGEMENT

Objective: To impart knowledge on the concepts and principles of Management and application of practices in various organisation.
(Theory only)

UNIT I

Management – Definition, nature, scope, functions and Levels of Management-Art, Science and Profession - functions of Managers- Development of management thought – Contribution by F.W.Taylor, Henry Fayol and others.

UNIT II

Planning –Classification – Objectives – characteristics-Steps - process- types- Methods- advantages - limitations, Decision making – Policies.

UNIT III

Organisation and Structure– Types – Supervision and Span of Control - Departmentation – Organisation charts – Authority and Responsibility- Delegation and Decentralisation.

UNIT IV

Motivation - types -Theories – Maslow, Herzberg, McGregor, and others. Communication - Principles - types and barriers of communication.

UNIT V

Leadership –functions - styles - theories. Co-ordination – features – types and techniques. Control- process- effective control system - Techniques of control.

Text and Reference Books (Latest revised edition only)

1. DinkarPagare, “**Principles of Management**,” Sultan Chand & Sons New Delhi.
2. K. Sundar, “**Principles of Management**,” Vijay Nicole Imprints Private Limited, Chennai.
3. Drucker Peter F, Butterworth Heinemann,” **Management Challenges**,” Oxford.
4. Weihrich and Koontz, et.al, “ **Essentials of Management**,” Tata- McGraw Hill, New Delhi.
5. Fred Luthans,” **Organizational Behaviour**,” McGraw Hill, NewYork.
6. Louis A.Allen, “**Management and Organisation**,” McGraw Hill, Tokyo.
7. Hampton, David R, “**Modern Management**”, McGraw Hill, New York.
8. Stoner and Free, “**Management**,” Prentice - Hall, New Delhi.
9. Prasad. L.M, “**Principles & Practice of Management**”, Sultan Chand & Sons, New Delhi.

CORE COURSE – III
BUSINESS ACCOUNTING

Objectives: To make the students to understand the Accounting principles and it's application in Business.

(Theory& Problem)

UNIT – I

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT – II

Hire Purchase accounts & Instalment purchase system .

UNIT – III

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT – IV

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT – V

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others : “**Advanced Accountancy**”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “**Advanced Accounting**”, KalyaniPublisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “**Advanced Accounting**”,S.Chand& Co, New Delhi.
4. M.C. Shukla: “**Advanced Accounts**” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “**Modern Accountancy**” ,Tata McGraw Hill, Delhi.
6. Arulanandam “**Advanced Accountancy** “, Himalaya Publications,Delhi

CORE COURSE – IV
BANKING THEORY LAW AND PRACTICE

Objectives: To impart knowledge on the theory and practice of Banking and to understand the process of Banking activities.

(Theory only)

Unit I:

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

Unit II:

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and it's implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

Unit III:

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

Unit IV:

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

Unit V:

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

Text and Reference Books (Latest revised edition only)

1. Sundaram and Varshney, "**Banking Theory, Law & Practice**" Sultan Chand Company, New Delhi
2. S.M. Sundaram "**Banking Theory, Law & Practice**" Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, "**Banking**" New Central Book Agency
4. M.S. Ramasamy, "**Tannan's Banking Law & Practice in India**" Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan "**Banking Theory, Law & Practice**" Himalaya Publication.
6. B.Santhanam, "**Banking Theory, Law & Practice**" Margham Publications, Chennai.

ALLIED COURSE - II
BUSINESS ECONOMICS

OBJECTIVE: To understand the concepts and application of economic tools in business.
(Theory only)

UNIT- I

Business Economics – definition - Scope and Nature Art or Science –Concepts – relationship with other disciplines - Micro and Macro Economics relating to business.

UNIT-II

Demand Analysis- Demand Schedule - Law of Demand- Demand curves- Elasticity of Demand- Demand forecasting - Indifference curve analysis- Marginal rate of substitution – Consumer’s equilibrium.

UNIT-III

Production function-Factors of production - Isoquant analysis -scale of production-economies of large scale production and limitations.

UNIT-IV

Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply. Market structure- Equilibrium of firm and industry- Optimum firm. Meaning and characteristics of perfect, monopoly, duopoly oligopoly and monopolistic markets. Pricing under Perfect & Monopolistic competition

Unit V:

National Income- concept – Measurement – inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.

Text and Reference Books (Latest revised edition only)

1. S.Sankaran, .”**Business Economics**” Margam Publications, Chennai.
2. Misra and Puri, .”**Business Economics**” Himalaya Publications, Mumbai
3. MithaniD.M. .”**Business Economics**”, Himalaya Publications, Mumbai
4. K.P.M.Sundharam and sundharam,”**Business Economics**” sultanchand& co., New Delhi.
5. P.Ravilochanan, .”**Business Economics**”Ess Pee Kay Publishing House
6. P.N.Reddy and Appannaiah, .”**Business Economics**”S.Chand & Co., Chennai.
7. T.Aryamala, .”**Business Economics**”Vijay Nicole Imprints Private Limited, Chennai.

CORE COURSE – V

PARTNERSHIP ACCOUNTS

Objective:

To provide students an exposure to understand the practice of Partnership Accounts

Unit - I

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits- Interest on Partner's Loans - Interest on Capital and Drawings - Salary and Commission of Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed – Fluctuating- Past Adjustment and guarantee.

Unit - II

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance Sheet.

Unit -III

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

Unit -IV

Dissolution of partnership firm, Realisation of asset and making payment of Liabilities, Treatment of unrecorded Assets and Liabilities, Preparation of Realisation Accounts , Partner's Capital Accounts and Bank Accounts –Insolvency of a partner- Garner vs Murray-insolvency of all partners- Piece-meal distribution - Proportionate capital – Maximum possible loss.

Unit - V

Amalgamation of firms – Computation of purchase consideration - Conversion of sale of a partnership firm to a company.

Text and Reference Books (Latest revised edition only)

1. Financial Accounting by T.S. Reddy and A.Murthy, Margham Publications, Chennai.
2. Modern Accountancy by A Mukherjee and M Hanif TMH Publishing company –New Delhi
3. Financial Accounting by Dr. S.N. Maheswari, Vikas Publishing House, New Delhi.
4. Advanced Accounting by Grewal and Shukla, S.Chand Publishers, New Delhi.
5. Introduction to Accounting by P.C. Tulasian, Pearson Editions,
6. Financial Accounting by Jain &Narang. Kalyani Publishers, Chennai.

CORE COURSE – VI

BUSINESS LAW

Objective:

To enable the students to gain knowledge about mercantile law and its importance.

Unit – I

Introduction – Definition and scope of mercantile law – growth and sources of mercantile law – Nature and kinds of contracts – offer and acceptance – consideration – capacity of parties – free consent – legality of object, Void Agreements – contingent contracts.

Unit – II

Performance of contracts – Discharge of contracts – remedies for breach including specific Performance – Quasi contracts.

Unit – III

Indemnity and Guarantee – Bailment and pledge – Agency.

Unit – IV

Law of sale of Goods-Definition-Buyer-Goods-Delivery-Merchantile Agent- Sale and agreement to sell – condition & warranty.

Unit – V

Law of Negotiable Instruments. (Instrument Amendment Act, 2015 – Definiton – characteristics – classification- notes, bills, cheques and promissory note.)

Text and Reference Books (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company,
2. Business Law by V. Balachandran&Thothadri S – Vijay Nicole Imprints (P) Ltd.
3. Commercial law by Chawla and Garg – Kalyani Publishers
4. Business law by N.D.Kapoor – S. Chand & Sons.
5. Mercantile law by Batra and Kalra – Tata McGraw Hill Co.
6. Mercantile law by M.C. Kuchhal – Vikas Publishing House.
7. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

ALLIED COURSE – III
BUSINESS COMMUNICATION

Objective:

To enable the students to write business letters effectively and develop communication skills.

Unit - I

Nature and Scope of Business Communication – Meaning and Importance of Communication, Kinds of Business Letters – Layout – Barriers to Communication.

Unit - II

Enquiry and Reply – Orders and their Execution – Credit and Status enquiries – Claims and Adjustments.

Unit - III

Collection Letters – Sales letters – Circular Letters – Bank Correspondence; Correspondence of a Company Secretary.

Unit - IV

Application Letters – Meaning, Types- Guidelines to write Application letters and Resumes - Form and content of an Application letter. Report writing – Features, Types of Reports, Organisation of a Business Report, Preparation of Report – Long and Short Report: Report by Individuals and Committees.

Unit - V

Modern Communication methods – Online Communication – Fax, E-mail, Voicemail, SMS, Internet, Tele – Conferencing, Video – Conferencing, Electronic Bulletin Boards.

Text and Reference Books (Latest revised edition only)

1. Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli.
2. Effective Business English and Correspondence by M.S.Ramesh and Pattenshetty – R.Chand& Company
3. Business Correspondence and Report writing by Sharma and Krishna Mohan – TMH.

NON MAJOR ELECTIVE - I

(A) PERSONAL INVESTMENT

Objective: To make the students aware of various investment avenues and to facilitate them for effective investment planning.

Unit – I

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment , Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

Unit – II

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

Unit – III

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual ,Deciding the investment time frame.

Unit – IV

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life Policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

Unit – V

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors’ Protection, Problems & Remedies, Role of SEBI in protecting investors’ interests.

Text and Reference Books(Latest revised edition only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A.Avadhani – Investment Management, Himalaya Publishing House, Mumbai

NON MAJOR ELECTIVE – I
(B) ELEMENTS OF INSURANCE

Objective:

To highlight the importance of insurance and its basic concepts.

Unit - I

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

Unit - II

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.

Unit - III

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

Unit - IV

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims.

Unit -V

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

Text and Reference Books (Latest revised edition only)

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S.Chand& Co.
5. Insurance Regulatory Development Act, 1999.

CORE COURSE – VII

COST ACCOUNTING

Objective:

To enable the students to know the importance of costing and to understand the basic concepts.

Unit – I

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit – cost centres – cost sheet.

Unit – II

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

Unit – III

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover - types – causes and remedies.

Unit – IV

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

Unit – V

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory: 25%, Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jawaharal – TMH
2. Cost Accounting by Jain and Narang – Kalyani Publishers
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons.
4. Cost Accounting 2.e by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd
5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons.
6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons.
7. Cost Accounting by M.N. Arora.
8. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan

CORE COURSE - VIII

BUSINESS TOOLS FOR DECISION MAKING

Objective:

To enable the students to know the importance of business tools and its application in decision making

Unit - I

Introduction – Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

Unit - II

Measures of Dispersion – Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only)

Unit - III

Correlation – Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

Unit - IV

Analysis of Time series – Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton’s method only.

Unit - V

Index numbers – Price index numbers – unweighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80% and Theory 20%)

Text and Reference Books (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

ALLIED COURSE – IV

COMPANY LAW

Objective:

To enable the students to know the importance of company law and its provisions.

Unit - I

Definition of Joint Stock Company – Kinds – Formation – Incorporation- Characteristics.

Unit-II

Memorandum of Association – Contents - Doctrine of Ultra Vires – Articles of Association – Contents – Prospectus – Contents – Statement in lieu of Prospectus.

Unit - III

Share Capital – Kinds of Shares – Voting Rights – Borrowing powers of companies.

Unit - IV

Meetings and Resolutions – Statutory Meeting – Annual general meeting – Extra – Ordinary general Meeting - Resolutions – Ordinary & Special.

Unit - V

Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.

Text and Reference Books (Latest revised edition only)

1. Company Law – Gaffoor and Thothadri – Vijay Nicole Imprints (P) Ltd
2. Business Laws – N.D. Kapoor, Sultan Chand and Sons
3. Business Laws – M.R. Sreenivasan, Margam Publications
4. Business Laws – M.V. Dhandapani, Sultan Chand and Sons
5. Company Law – Avtar Singh
6. Company Law N.D. Kapoor
7. M.C.Shukla and S.S. Gulshan – Principles of Company Law
8. A Student Handbook on Company Law and Practice – V. Balachandran & M. Govindarajan – Vijay Nicole Imprints (P) Ltd.
9. S.BadriAlam and Saravanavel - Company Law- Himalaya Publications
10. P.P.S. Gogna – Text Book of Company Law – S.Chand

NON-MAJOR ELECTIVE – II

(A) INTRODUCTION TO ACCOUNTANCY

Objective:

To enable the students to know the importance of accountancy and its concepts.

Unit – I

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

Unit – II

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

Unit – III

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

Unit – IV

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

Unit – V

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy – Arulanandam, Himalaya Publications
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd.

NON-MAJOR ELECTIVE – II

(B) SALESMANSHIP

Objective:

To enable the students to know the importance of Salesmanship and to understand the concepts.

Unit - I

Introduction to selling- meaning- definitions-importance- methods- qualities-functions- duties- responsibilities – types of sales person – sales careers.

Unit - II

Selling process – steps- customer expectations – understanding prospects- importance- sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

Unit - III

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation- demonstration- handling objections- handling difficult customers- closing sales – after sales service.

Unit - IV

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age.

Unit - V

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

Text and Reference Books (Latest revised edition only)

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House.
2. CL Tyagi&Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd
5. PC Pardesi: Salesmanship and Sales Management, NiraliPrakashan

CORE COURSE – IX
CORPORATE ACCOUNTING

Objective:

To enable the students to know about accounting procedure in corporate accounting

Unit – I

Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue – accounting entries.

Unit – II

Issue and redemption of debentures – methods of redemption of debentures- instalment – cum-interest and Ex-interest – redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act.

Unit – III

Amalgamation – purchase consideration- accounting treatment – pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

Unit – IV

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding).

Unit – V

Final accounts of banking companies (new format) and Insurance companies (new format).

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy by Shukla and Grewal – Sultan Chand & Sons.
2. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers
4. Corporate Accounting by Palaniappan&Hariharan – Vijay Nicole Imprints (P) Ltd
5. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers.

CORE COURSE – X

AUDITING

Objective:

To provide students an understanding about the principles and practice of Auditing.

Unit – I

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

Unit – II

Vouching – cash and trading transactions, personal and impersonal ledgers.

Unit – III

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

Unit – IV

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

Unit – V

Divisible profits and Dividends – Audit of computerised Accounting.

Text and Reference Books (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand & Co.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers.
5. Auditing by DinkerPagare – Sultan Chand & Sons.

CORE COURSE – XI

COMPUTER APPLICATION IN BUSINESS

Objective:

To enable the students to know the importance of computer application in business.

Unit – I

Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, saving and closing documents – mail merge.

Unit – II

Spread sheet – Spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and forming work sheets – creating and forming different types of charts - application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.

Unit – III

Fundamentals of Computerized accounting – Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally – Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

Unit – IV

Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items- Configuration and features of stock item– Editing and deleting stocks – Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centres – Editing and deleting cost centres & categories – Usage of cost category and cost – centres in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets – Generating and printing reports in detailed and condensed format.

Unit – V

Day books– Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.

Theory: 60 Marks

Practical: 40 Marks

LIST OF PRACTICAL

MS (Unit I)

1. Creating business letters
2. Creating an application for the job with the bio-data
3. Creating Circular letter with mail-merge options
4. Creating a Table by using the split and merge options

MS-Excel (Unit II)

1. Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operations
5. Creating Pivot tables

Accounting Package (Unit III,IV and V)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the trial balance given with any ten adjustments
3. Inventory report
4. Bank Reconciliation Statement

Text and Reference Books (Latest revised edition only)

1. Computer Applications in Business – S.V. SrinivasaVallabhan – Sultan Chand Publication.
2. Microsoft office – Jones Derek – Comdex Computer Publication.
3. Implementing Tally – K.K. Nandhani Publication, BPB Publication.
4. Computer Application in Business – R. Paramasivam – S.Chand& Co.,
5. Computer Application in Business: Dr.JosephAnbarasu, Learntech Press

CORE COURSE – XII

MANAGEMENT ACCOUNTING

Objective:

To enable the students to know the importance of management accounting and its concepts.

Unit - I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.

Unit - II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.

Unit - III

Budget and Budgetary control – Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.

Unit - IV

Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

Unit - V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications
2. Management accounting by Sharma and Guptha, Kalyani Publishers
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications
5. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co.
6. Management accounting by Hingorani&Ramanthan – S.Chand& Co.

MAJOR BASED ELECTIVE – I

(A) ENTREPRENEURIAL DEVELOPMENT

Objectives:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

Unit – I

Entrepreneurship – Definition, Concept, Nature , Characteristics , functions , types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.

Unit – II

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

Unit – III

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, THIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.

Unit – V

Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

Text and Reference Books (Latest revised edition only)

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr.S.S.Khanka-Sultan Chand & Sons.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora &S.KI.Sood – Kalyani Publishers.
4. Entrepreneurial Development by Dr.S.S. Khanka – S.Chand& Co.,
5. Entrepreneurial Development by Dr. P. Saravanavel, Learntech Press Trichy.
6. Entrepreneurial Development by Dr.S.G. Bhanushali- Himalaya Publishing House

MAJOR BASED ELECTIVE – I (B) INTERNATIONAL MARKETING

Objective:

To provide the students theoretical aspects of international business.

Unit – I

International marketing – Importance – International Vs Domestic marketing.

International marketing environment. E business. Challenges in International marketing.

Unit – II

International Marketing – Planning process – social and cultural factors. Consumer Behaviour. Cross cultural Analysis. Social and cultural influences in B to B marketing.

International Marketing Research – Opportunity identification and analysis

Unit –III

International Marketing Mix – Developing global products – understanding market needs. Pricing – factors affecting pricing decisions – strategies – Challenges in pricing.

International Market segmentation.

Unit – IV

International Marketing information system. Global marketing strategies – Direct and Indirect exporting. Joint Venture. Direct investment.

Promotional activities in global markets – Advertising and Sales promotion.

Unit – V

International distribution management – challenges – selecting intermediaries.

Managing physical distribution of goods. CRM – importance. International communication – tools – developing profitable long term relationships.

Text and Reference Books (Latest revised edition only)

1. Adhikary, Manab, Global Business Management, Macmillan, New Delhi
2. Bhattacharya, B. Going International-Response Strategies for Indian Sector, Wheeter Publishing Co., New Delhi.
3. Black and Sundaram, International Business Environment, Prentice Hall of India, New Delhi

CORE COURSE – XIII

FINANCIAL MANAGEMENT

Objective:

To enable the students to know the principles and practices of managing finance.

Unit - I

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital.

Unit - II

Capital structure – Meaning and features – Factors determining capital structure – EBIT-EPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

Unit - III

Leverage – Meaning, significance and types – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

Unit - IV

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash.

Unit - V

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons.
2. Financial Management by R.K.Sharma – Kalyani publishers
3. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication
4. Theory and Problems of Financial management by Khan & Jain
5. Financial Management by S.P.Guptha, SahityaBhavan Publication

CORE COURSE – XIV
INCOME TAX THEORY, LAW & PRACTICE

Objective:

To enable the students to know the provisions of income tax.

Unit- I

Basic concepts – Definition - previous year –assessment year – person, assessee, income, total income, casual income, capital and revenue - residential status and incidence of tax, incomes exempt under section 10.

Unit- II

Salary – Basis of charge – different forms of salary, allowances, perquisites and their valuation – deduction from salary –Computation of taxable salary.

Unit- III

House property – basis of charge – determination of annual value - GAV, NAV – income from let-out property – self occupied property – deductions-Computation of taxable income.

Unit- IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – dis allowances, Computation of taxable income.

Unit - V

Capital gains – basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – computation of taxable capital gains. Income from other sources – interest on securities, etc. deduction under Sec 80C – Introduction to direct taxes code.

Theory: 25%

Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Students Guide to Income Tax by Vinodh K. Singhanian, Taxmann Publications, New Delhi
2. Income tax by T.T.Gaur&Narang, Kalyani publishers
3. Income Tax Law and Practice by A. Murthy – Vijay Nicole Imprints (P) Ltd
4. Income tax – Law & Practice by Dinkar Pagare – Sultan Chand & Sons
5. Income tax by T.S.Reddy&Hari Prasad Reddy, MarghumPublications, Chennai.
6. Income tax by Bhagwati Prasad – Vishnu Prakasham publication

CORE COURSE – XV

FINANCIAL SERVICES

Objective:

To enable the students to know the nature and types of financial services.

Unit - I

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

Unit - II

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

Unit - III

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

Unit - IV

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

Unit - V

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

Text and Reference Books (Latest revised edition only)

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house
2. Financial services by E.Dharmaraj – S.Chand& Co.
3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications
4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd
5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

MAJOR BASED ELECTIVE II

(A) HUMAN RESOURCE MANAGEMENT

Objective:

To enable the students to understand the concepts and principles of Human Resource Management.

Unit - I

Human Resource Management- Meaning and Definition-Objectives-Functions-Qualities and Changing role of Human Resource Managers-Meaning, Process, Advantages and Disadvantages of HRIS(Human Resource Information System).

Unit - II

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning. Job Analysis- succession planning- Job Description and Job specification.

Unit - III

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment- e-recruitment- Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening-Appointment order.

Unit - IV

Definition and purposes of Training- Distinction between Training and Development- Assessing Training Needs- Steps in Training- On the Job and Off the Job Training- Evaluation of Training Effectiveness- Methods of executive development.

Unit - V

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal.

Text and Reference Books (Latest revised edition only)

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.

MAJOR BASED ELECTIVE II (B) SERVICE MARKETING

Objective:

To enable the students to know the principles and practices of marketing of Services

Unit -I

Meaning and Definition of Service – Classification of Services – Services Marketing Triangle – Significance of Services Marketing – Reasons for the Growth of the Services sector – The Service as a System.

Unit - II

Service product- Underlying Concepts – The Product Life-Cycle – New Service – Service Product Range – New Service Development (NSD) – New Service Product Features – Failure of new service Products – Achieving success in development of new service products – Service Product Elimination. Pricing for Services: Characteristics of Services and Prices – Price Terminologies – Understanding the costs of service incurred by customers – Understanding Value – Establishing monetary pricing objectives – Pricing relative to demand levels – Communicating Prices to the Target Markets – Additional Aspects of Service Pricing – Pricing strategy – Pricing and Marketing Strategy

Unit – III

Service Location- Flexibility – Classification by location – Accessibility through co-production – Service Channel Development – Methods of distributing Services – Innovations in Methods of Distributing Services –Inputs for location decisions – Basic Location Models. Promoting Services: – Promotional Objectives – Differences in Promoting Services – Selection Criteria – Developing the promotional mix – Guidelines for Improving the Promotion of Services – The role of sales promotion – Sales Promotion tools – Direct Marketing – Public Relations – The role of marketing communication – Target Audience – Branding services: Trends – Brand image development – Setting advertising objectives – Audience response – Guidelines for Service Advertising.

Unit – IV

Service Process- Introduction – Classification of Services Operating Systems – Policies and flowcharting – Balancing supply and demand – Change – Organisational Conflict in Service Systems – The Systems Concept in Services – Purchase Process – Process of vision – Facilitating process – Challenges for service managers – Breakthrough services – Process improvement – The Self – Reinforcing Service Cycle. Service Design -Design Methodology – The Service Design and management model – Overview of model stages – Blueprinting – Building a service blueprint – Benefits of service blueprinting – Service Mapping – Service Failures – Design elements – Quality function deployment.

Unit - V

Role of Service Mix – Health Care – Tourism – Hotel – Travel – Education – Insurance – Banking.

Text and Reference Books (Latest revised edition only)

1. Services Marketing and Management Chand & Company Pvt Ltd.
2. Services Marketing –VasantiVenugopal& Raghu M.M – Himalaya Publishing House, Mumbai
3. Services Marketing Text and Cases – Harsh Vivesma – Pearson Education, Delhi
4. Services Marketing (Concepts, Practices, Cases from Indian Environment – Dr.S.Shajahan – Himalaya Publishing House, Mumbai
5. Services Marketing – GovindApte – Oxford University Press, Delhi

MAJOR BASED ELECTIVE – III

(A) INSURANCE MANAGEMENT

Objective:

To make the students to understand the principles and practices of Insurance Management.

Unit - I

Introduction : Savings and investment schemes like shares, units, capital, markets, mutual funds, etc. vis - a -vis insurance; Tax benefits under insurance policies; Life cycle needs - including solutions, matching of the customer's needs and requirements to available products; Comparison between different products offered vis a vis chargeable premium, and coverage.

Unit - II

Computation of premiums/Bonus: Premium calculation -including rebates, modes, large-sum assured policies; Extra premium, under premium, Computation of benefits, Surrender value, Paid- up value.

Unit - III

Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; other insurance documents related to receipt

Unit - IV

Life insurance Product - Traditional unit Linked Policies: Individual and group policies; with- profit and without profit policies; Different types of insurance products - Whole life products, interest sensitive products, term- assurance annuities, Endowment, Assurance.

Unit - V

Options and Guarantees- Group Insurance, pension plans, & health insurance.

Text and Reference Books (Latest revised edition only)

- 1 Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Periasamy P, Fundamentals of Insurance; Vijay Nicole Imprints (P) Ltd
3. Insurance Regulatory Development Act 1999 3 Life Insurance Corporation Act 1956.

MAJOR BASED ELECTIVE - III
(B) INVESTMENT MANAGEMENT

Objective:

To provide students to know and evaluate the various sources of investments.

Unit - I

Investment –Objective of investment-Investment Vs Speculation- Investment process- Sources of Investments.

Unit - II

Risk- Systematic and Unsystematic risk - risk and return, Capital and Revenue returns.
(Theory Only)

Unit - III

Bank deposits- Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.

Unit - IV

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).

Unit - V

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.

Text and Reference Books (Latest revised edition only)

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
3. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
4. Preetisingh- Investment Management- Himalaya Publishing House.