

**GURU NANAK COLLEGE (AUTONOMOUS)  
SHIFT - II**



**DEPARTMENT  
OF  
B.COM – MARKETING MANAGEMENT**

**SYLLABUS FOR BATCH OF  
STUDENTS ADMITTED  
DURING THE ACADEMIC  
YEAR 2017-2018**

## **B.Com., DEGREE PROGRAMME IN MARKETING MANAGEMENT**

### **SEMESTER SYSTEM WITH CREDITS (Effective from the Academic year 2017--18)**

#### **RULES AND REGULATIONS**

##### **1. CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING**

The College follows the CBCS with grades under the semester pattern. Every course paper is provided with a credit point based on the quantum of subject matter, complexity of the content and the hours of teaching allotment. This is done after a thorough analysis of the content of each subject paper by the members of the Board of studies and with the approval of the Academic Council. Students are also offered with a choice of a variety of Job-oriented courses, Elective courses and courses involving Soft-skills. Students are permitted to choose any course of their interest during the study period and earn extra credits and certificates in addition to the regular hardcore (compulsory) subjects.

The evaluation method under CBCS involves a more acceptable grading system that reflects the personality of the student. This is represented as Cumulative Grade Point Average (CGPA) and Grade Point Average (GPA) which are indicators of Academic Performance of the student. It provides students scope for horizontal mobility as well as empowers them with the flexibility of learning at their convenience.

##### **2. ELIGIBILITY FOR ADMISSION**

Candidates for admission to the first year of the UG programme shall be required to have passed the higher secondary examinations (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras. Students applying for the PG programme should have taken the UG degree in the concerned subject from a recognized university.

##### **3. DURATION OF THE COURSE**

The UG course is of three year duration with six semesters and the PG course is of two year duration with four semesters. The odd semester include the period from June to November and the even semester from December to April. There shall not be less than 90 working days for each semester.

#### 4 COURSE OF STUDY

The main subject of study for Bachelor's Degree shall consist of the following:

##### FOUNDATION COURSES:

**PART – I** Tamil or Classical Language (Hindi / Sanskrit/French)

**PART – II** English

##### CORE COURSES

**PART – III** consisting of (a) Main subjects, (b) Allied Subjects, (c) Elective subjects related to the main subject of study and project work.

##### PART-IV

1. (a) Those who have not studied Tamil up to XII standard, and taken a non-Tamil language under **Part – I** shall take Tamil comprising of Two courses (level will be at 6<sup>th</sup> standard).

(b) Those who have studied Tamil up to XII standard, and taken a non—Tamil language under **Part –I** shall take **Advanced Tamil** comprising of two courses.

(c) Others who do not come under a or b can choose **non-major elective comprising of two courses.**

2. Soft Skills. ( I, II, III & IV Semesters)

3. Environmental Studies (IV Semester)

4. Value Education ( V Semester)

##### **PART –V Compulsory Extension Service**

A candidate shall be awarded one credit for compulsory extension service.

All the students shall enroll for **NSS / NCC / NSO (Sports & Games) Rotract / Youth red cross or any other service organization** in the college and shall have to put in compulsory minimum attendance of 40 hours which shall be duly certified by the Principal of the college before **31<sup>st</sup> March in a year.** If a student **LACKS 40 HOURS ATTENDANCE** in the first year, he / she shall have to compensate the same during the subsequent years. Literacy and population, educational field work shall be compulsory components in the above extension service activities.

**5. COURSESTRUCTURE:**

SEMESTER	PART	SUBJECT NAME	HOURS	CREDITS	Marks		
					CIA	ESE	TOT
I	I	LANGUAGE – I	6	3	50	50	100
	II	ENGLISH-I	6	3	50	50	100
	III	CORE PAPER 1 - FINANCIAL ACCOUNTING (COMMON TO B.COM(BM), B.COM(ISM), BBA, B.Com (A&F))	6	4	50	50	100
		CORE PAPER 2 - PRINCIPLES OF MANAGEMENT (COMMON TO B.COM (A&F), B.COM(BM), B.COM(ISM), B.B.A.)	5	4	50	50	100
		ALLIED 1 –BUSINESS COMMUNICATION (COMMON TO B.COM (A&F), B.COM(BM), B.COM(ISM), B.B.A.)	5	5	50	50	100
	IV	NON MAJOR ELECTIVE 1– ANALYTICAL AND LOGICAL REASONING(COMMON TO B.COM(ISM), B.COM(BM), BBA, B.COM(HO), B.COM(A&F))	2	2		100	100
		SOFT SKILL	-	3		100	100
	<b>TOTAL</b>		<b>30</b>	<b>24</b>			

SEMESTER	PART	SUBJECT NAME	HRS	CREDITS	Marks		
					CIA	ESE	TOT
<b>II</b>	I	LANGUAGE- II	6	3	50	50	100
	II	ENGLISH-II	6	3	50	50	100
	III	CORE PAPER 3 - BUSINESS AND CORPORATE LAWS (COMMON TO B.B.A, B.COM (A&F) and B.COM (BM))	5	4	50	50	100
		CORE PAPER 4 – BANKING (COMMON TO B.COM (A&F))	5	4	50	50	100
		ALLIED 2 – BUSINESS STATISTICS AND OPERATION RESEARCH-I (COMMON TO B.B.A, B.COM (ISM) and B.COM (BM))	6	5	50	50	100
	IV	NON MAJOR ELECTIVE 2 – EMOTIONAL INTELLIGENCE(COMMON TO B.COM(ISM), B.COM(A&F))	2	2		100	100
		SOFT SKILL	-	3		100	100
		<b>TOTAL</b>	<b>30</b>	<b>24</b>			



SEMESTER	PART	SUBJECT NAME	HOURS	CREDITS	Marks		
					CIA	ESE	TOT
III	III	CORE PAPER 5 – MARKETING MANAGEMENT (COMMON TO B.B.A, B.COM (A&F), B.COM (BM) and B.COM (ISM).	5	4	50	50	100
		CORE PAPER 6 – CORPORATE ACCOUNTING (COMMON TO B.COM (BM), B.COM(A&F).	6	4	50	50	100
		CORE PAPER 7 – E-BUSINESS (COMMON TO B.COM(ISM), B.B.A.)	6	4	50	50	100
		CORE PAPER 8 - ENTREPRENEURIAL DEVELOPMENT (COMMON TO B.B.A, B.COM (A&F), B.COM (BM) and B.COM (ISM).	5	4	50	50	100
		ALLIED 3 - BUSINESS STATISTICS AND OPERATION RESEARCH-II (COMMON TO B.B.A, B.COM (BM) and B.COM ISM)	6	5	50	50	100
	IV	SOFT SKILL	2	3		100	100
		<b>Total</b>	<b>30</b>	<b>24</b>			
IV	III	CORE PAPER 9 – BUSINESS AND INTERNATIONAL ECONOMICS (COMMON TO B.COM (A&F))	5	4	50	50	100
		CORE PAPER10 – RESEARCH METHODS IN BUSINESS (COMMON TO B.COM ISM)	5	4	50	50	100
		CORE PAPER 11- FINANCIAL SERVICES (COMMON TO B.B.A. B.COM (BM) and B.COM (A&F))	5	4	50	50	100
		CORE PAPER 12 – FINANCIAL MANAGEMENT (COMMON TO B.B.A. B.COM (ISM), B.COM (BM))	5	4	50	50	100
		ALLIED 4 – HUMAN RESOURCES MANAGEMENT (COMMON TO B.B.A, B.COM (A&F), B.COM (BM) and B.COM ISM)	6	5	50	50	100
		ENVIRONMENTAL STUDIES	2	2		100	100
	IV	SOFT SKILLS	2	3		100	100
		<b>TOTAL</b>	<b>30</b>	<b>26</b>			

SEMESTER	PART	SUBJECT NAME	HOURS	CREDITS	MARKS		
					CIA	ESE	TOT
V	III	CORE PAPER 13 – COST ACCOUNTING (COMMON TO B.COM (ISM))	6	4	50	50	100
		CORE PAPER 14 – RETAIL MARKETING	5	4	50	50	100
		CORE PAPER 15 – INTERNATIONAL MARKETING	6	4	50	50	100
		CORE PAPER 16 – ADVERTISING MANAGEMENT AND SALES PROMOTION (COMMON TO BBA)	6	4	50	50	100
		ELECTIVE 1 - IDE – TOURISM MANAGEMENT	6	5	50	50	100
	IV	VALUE EDUCATION	1	2		100	100
<b>TOTAL</b>			<b>30</b>	<b>23</b>			
VI	III	CORE PAPER 17 – SALES AND DISTRIBUTION MANAGEMENT	6	4	50	50	100
		CORE PAPER 18 – MANAGEMENT ACCOUNTING (COMMON TO B.B.A B.COM (A&F) and B.COM ISM)	6	4	50	50	100
		CORE PAPER 19 – SERVICES MARKETING (COMMON TO B.B.A.)	6	4	50	50	100
		ELECTIVE 2 – SUPPLY CHAIN MANAGEMENT	6	5	50	50	100
		ELECTIVE 3 - PROJECT WORK	6	5		100	100
	V	COMMUNITY SERVICE	-	1			
<b>TOTAL</b>			<b>30</b>	<b>23</b>			
<b>GRAND TOTAL</b>			<b>180</b>	<b>144</b>			



Under Part IV of the course, students are required to register separately for two Non-Major Elective papers, choosing preferably papers offered by other departments during the First and Second semester. The marks obtained under Part IV would not be included for classification of the candidate although a pass is mandatory. Students should have obtained the minimum credit under Part V to be eligible to receive the degree.

## 1. EXAMINATIONS

Continuous Internal Assessment (CIA) and End Semester Examination (ESE), each carrying 50% marks, will form the basis for grading student performance in each paper.

### CONTINUOUS INTERNALASSESSMENT

Continuous assessment will be made by teachers responsible for the course they teach on dates centrally fixed by the college. Every semester has two centralized CIA examinations and one model examination for each paper. The Continuous Assessment Tests (CAT) of one and a half hour duration would be held on completion of 30 and 60 working days each semester. Students who fail to write one or more CATs will have to register for a re-test after obtaining clearance from the HOD and Dean Academics. Re-test is generally not allowed except in the case of students who miss CA tests because they were away on those days representing college in sports or cultural activities or for any justifiable reason acceptable to the Principal/Dean. Principal/Dean may grant special permission to such candidates for taking just one additional paper of three hour duration covering the entire syllabus of that paper. This test should be taken before the commencement of the End of Semester Examination of that semester. A Model exam of three hours duration will be held at the end of each semester. The schedule for these tests is as follows:

C.I.A. Test	Schedule	Syllabus Coverage
I	After 30 working days from the commencement of the semester	40%
II	After 60 working days of the semester	80%
III(model)	After 80 working days of the semester	95%

The components for the CIA are as follows:

Internal Components			
Assessment Type	Nature	Maximum marks	% of Weightage
CIA	Written test I	50	5
	Written test II	50	5
	Model Examination	100	10
	Assignment		10
	Class activities		15
	Attendance		5
	<b>Total</b>		<b>50</b>

The class activity relates to a programme of accepted innovative techniques such as seminars, quiz, portfolio creation, MCQ, power point presentation, objective tests, role play etc. This class activity for evaluation will be fixed before the commencement of the semester with the approval of the HOD.

A student should attend at least one test in order to declare him/her as pass in the internal assessment tests even though he/she has got pass marks in the overall internal components. Candidates who fail in a paper for want of sufficient marks in CIA will have to seek improvement by coming back to the semester for CA exams or repeating it after the completion of the course at the time of regular CIA.

A record of all such assessment procedures will be maintained by the department and is open for clarification by the students. Students will have the right to appeal to the Principal in case of glaring disparities in marking.

CIA marks for practical subjects will be awarded by the respective faculty based on the performance of the student in the model practical examination, observation notebook, submission of record books, regularity and attendance to the practical classes. The attendance particulars for practical classes will be maintained by the concerned faculty.

Marks for attendance will be awarded as per the following:

<b>Percentage of General Attendance</b>	<b>Marks awarded</b>
90-100	5
75-89	4
60-75	3
<60	0

### **END OF SEMESTER EXAMINATIONS(ESE)**

- Examinations will be conducted during each semester after the completion of a minimum of 90 working days. Examinations will be held for all papers of the course in Nov/Dec and April/May for all UG and PG courses. Practical examinations will be conducted only during the end of the even semester either before the commencement of the theory exam or after the theory exams. The schedule for ESE Practical will be notified by the Controller of Examinations in consultation with the Dean of Sciences.
- A candidate will be permitted to appear for the End of Semester examinations for any semester if:
  - ❖ He / She secures not less than 75% of attendance in the working days during the semester.
  - ❖ His / Her conduct has been satisfactory
  - ❖ He / She should have applied for the examination
  - ❖ He / She should have paid the requisite examination fee
- The attendance requirements to appear for the ESE is as follows:
  - Students must have **75%** of attendance in each part of the course of study to appear for the examination.

- Students who have **65% to 74.9%** of attendance shall apply for condonation in the prescribed form along with the prescribed fee after obtaining permission from the Dean. Students cannot claim condonation as a matter of right. Submission of medical certificate is normally not accepted to condone shortage of attendance.
- Students who have **50% to 64.9%** of attendance will fall under the—Withheld category. Such students cannot take the ESE exams. They should apply to the Principal for permission to write the next supplementary examination and pay the requisite fee for this purpose.
- Students who have less than **50%** of attendance fall under the—detained category and **are not** permitted to appear for the examination. **They shall redo the semesters after completion of the course and appear for the examination after securing the required percentage of attendance.** The decision of **Principal** remains final and binding in all respects.
- Students who do not get the minimum marks to pass in the ESE shall compulsorily re-appear for the paper in the subsequent semester after paying the required fee.
- Candidates who fail in any of the papers in the UG and PG End of Semester examinations shall complete the paper concerned within 5 years from the date of admission to the particular course. If they fail to do so, they shall re-register their names and take the examination in the revised regulations/syllabus of the paper in force at the time of their reappearance. In the event of removal of that paper consequent to change of regulation and/or curriculum after 5-year period, the candidate shall have to take up an equivalent paper in the revised syllabus as suggested by the Chairman, Board of Studies concerned.

**Instant Examinations. (Special Supplementary Examination)**

In order to provide an opportunity to the final UG and PG students to obtain the degree in the same year itself and to facilitate vertical mobility, special supplementary End of Semester examinations will be conducted in about 20 days from the date of publication of results every year for the final semester theory papers and also for the candidates who fail in only one theory paper of the previous semesters. Students, who wish to apply for special supplementary End of Semester examinations, can do so within 7 days from the date of publication of results.

**Malpractice cases, if any, will not be permitted to appear for Supplementary Examination**

The details of the ESE is as follows:

<b>External Component</b>			
<b>Assessment type</b>	<b>Comprehensive</b>	<b>Maximum mark</b>	<b>% of Weightage</b>
External Exam	3 hours examination	100	50
	<b>Grand total(CIA+ESE)</b>		<b>100</b>

a. **CONDUCT OF EXAMINATION**

- Chief Superintendent of exams will be the Principal or a person appointed by him. The conduct of end of semester examination lies with the team headed by the Chief Superintendent.
- Time-table for examinations will be finalized the office of the Controller of Examinations and will be displayed well in advance i.e., 20 days prior to the commencement of examination.
- The Hall tickets for eligible students will be issued 5 days prior to the commencement of examination.
- For Subjects like Environmental Studies, Value Education etc. End Semester Examinations may be conducted on-line or along with the regular ESE.

b. **VALUATION**

- Valuation of the answer scripts are undertaken at the central valuation camp lead by the Controller of Examination or the Camp Officer appointed by the Controller of Examinations.
- Single valuation of answer scripts by external examiners is adopted for both UG and PG courses.

c. **PUBLICATION OF RESULTS**

The Examination results will be published on the web during the second/third week of May for the II, IV and VI semester examinations and during the second / third week of December for the I, III and V semester examinations

**PROVISION FOR OBTAINING PHOTOCOPY AND REVALUATION OF VALUED ANSWERSCRIPTS**

- ❖ A student can request the Principal for a photocopy of the answer book within seven days from the announcement of the results. Such requests should be endorsed by the HOD and submitted along with the prescribed fees for forward transcription to the COE.
- ❖ Students intending to go for revaluation after obtaining the photocopy of the answer script, shall apply to the COE in the prescribed format along with fees duly endorsed by the HOD and Principal. The application should reach the COE within 7 days from receipt of the photocopy of the answer script.
- ❖ Revaluation /obtaining photocopy of answer scripts is permissible only for the current semester papers and not for any arrears paper.
- ❖ For re-valuation, the answer papers will be valued by two external examiners separately and the average mark of the valuations will be taken into account.
- ❖ The revaluation results will be forwarded to the Principal within 15 working days.
- ❖ Revised mark statement will be issued after withdrawing the previous one, if the marks obtained in revaluation are higher than the marks obtained earlier. In other cases, the original marks obtained earlier will be retained and the matter will be intimated to the student concerned as ‘\_No change’.

d. **CLASSIFICATION OF PERFORMANCE – GRADING SYSTEM FOR THE SEMESTER**

A candidate shall be declared to have qualified for the award of the Degree provided the candidate has successfully completed the Programme requirements and has passed all the prescribed subjects of study in all these semesters.

**Conversion of Marks to Grade Points and Letter Grade (Performance in a paper/course)**

Range of Marks		Grade Points		Letter Grade		Description	
PG &UG		PG &UG		PG &UG		PG &UG	
90-100		9.0-10.0		O		Outstanding	
80-89		8.0-8.9		D+		Excellent	
75-79		7.5-7.9		D		Distinction	
70-74		7.0-7.4		A+		Very Good	
60-69		6.0-6.9		A		Good	
50-59		5.0-5.9		B		Average	
PG	UG	PG	UG	PG	UG	PG	UG
00-49	40-49	0.0	4.0-4.9	U	C	Re-appear	Satisfactory
	00-39		0.0		U		Re-appear
ABSENT		0.0		AAA		ABSENT	
B.Com(Hons)		B.Com(Hons)		B.Com(Hons)		B.Com(Hons)	
00-59		0.0		U		Reappear	

**Classification of Grades**

CGPA		GRADE		CLASSIFICATION OF FINAL RESULT	
PG &UG		PG &UG		PG &UG	
9.5-10.0		O+		First Class –Exemplary*	
9.0 and above but below 9.5		O		First class-outstanding*	
8.5 and above but below 9.0		D++		First Class with Distinction*	
8.0 and above but below 8.5		D+			
7.5 and above but below 8.0		D			
7.0 and above but below 7.5		A++		First Class	
6.5 and above but below 7.0		A+			
6.0 and above but below 6.5		A			
5.5 and above but below 6.0		B+		Second Class	
5.0 and above but below 5.5		B			
PG	UG	PG	UG	PG	UG
0.0 and above but below 5.0	4.5 and above but below 5.0	U	C+	Re-appear	Third Class
	4.0 and above but below 4.5		C		Re-appear
	0.0 and above but below 4.0		U		Re-appear

\* The candidates who have passed in the first appearance and within the prescribed semester of the UG/PG Programme (Core, Allied, Elective, Project and Internship courses) alone are eligible.

### Grading For a Semester/Year:

$$\text{GRADE POINT AVERAGE [GP]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses (passed) in a semester/year}}$$

### For the entire programme:

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_i}{\sum_n \sum_i C_{ni}}$$

(CGPA is calculated only if the candidate has passed in all the courses in the entire programme)

$C_i$  = Credits earned for course  $i$  in any semester /year.

$G_i$  = Grade Point obtained for course  $i$  in any semester /year.

$n$  refers to the semester/year in which such courses were credited.  $C_i =$

Credits earned for course  $i$  in any semester.

$G_n$  = Grade Points obtained for course  $i$  in any semester.

$n$  refers to the semester in which such courses were credited

### Passing Minimum

- For all U.G. Programme except B.Com(Hons) passing minimum of each subject is 40% in CIA, 40% in E.S.E and 40% in aggregate i.e., CIA +ESE
- ☐ For B.Com(Hons)

i. No passing minimum for internal b) For ESE, passing minimum is 50% for languages, NME, value education, EVS and 60% for core subjects/internship/project and viva voce c) In aggregate the passing minimum (Ext + Int) is 50% for languages, NME, value education, EVS and 60% for core subjects/internship/project and viva voce.

- Passing minimum of each subject/course under PG Programme is 50% in CIA, 50% in ESE and 50% in aggregate i.e., CIA +ESE
- Passing minimum of each subject under Career Oriented Programmes, Certificate Courses and Diploma courses is 40% in CIA and ESE and 40% in aggregate i.e., CIA + ESE. Both UG and PG students are at liberty to study these courses jointly
- Passing minimum for each PG Diploma course offered by a PG Department as a part of the curriculum to its students is 50% in ESE and 50% in aggregate i.e., CIA + ESE, since graduates alone are admitted to these Courses

### 6. REQUIREMENT FOR PROCEEDING TO SUBSEQUENT SEMESTER

- (a) Candidates shall register their names for the first semester examination after admission in the UG courses.
- (b) Candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition

that the candidate should register for all the arrear subjects of earlier semesters along with current (subsequent) semesters subjects

## **12. ISSUE OF CERTIFICATES**

### **1. Marksheet**

Mark sheets will be issued every semester to all students who have taken the examination.

### **2. Consolidated MarkSheet**

Consolidated mark sheets will be given to final year students along with total credits earned only to those who have passed all the papers prescribed for the respective degree.

### **3. Transcript**

Students who are desirous to obtain any other certificates like Transcript certificates for joining courses of study in other Universities in India or abroad or for obtaining scholarships, can obtain these certificates from the office of the Controller of Examinations. A requisition letter duly signed by the Student and forwarded by the Principal along with fee challanis to be submitted to the office of the Controller of Examinations. The certificates will be provided within 15 working days.

### **4. Provisional Certificate**

A copy of the result of the successful final year students will be sent to the University of Madras in the prescribed format in July/August and the University will issue a Provisional Certificate through the College. This may take around 2 months.

### **5. Corrections in the Certificates**

Any corrections like name, date of birth etc., can also be made in the certificate. A letter of request duly signed by the student, HOD and Principal along with the prescribed fee paid challanis to be forwarded to the office of the Controller of Examinations. The time line to update will be 15 working days. The amount once paid will not be refunded under any circumstances.

### **6. Issue of Duplicate MarkSheet**

In case of loss of mark sheet / certificate, a duplicate may be provided after submitting a non-traceable certificate issued from the Police station duly signed by an Inspector or Sub Inspector. A requisition letter duly signed by the Principal along with the requisite fees should also be submitted to the office of the Controller of Examinations. Certificates which are torn will not be replaced.

### **7. Duplicate Provisional Certificate / Degree Certificate:**

Students have to apply directly to the University of Madras for duplicate provisional certificate and degree certificate.

### **8. Verification of Qualification**

The agencies who request for verification of educational qualifications of students under autonomous mode of this college and students who opt for higher studies / employment and who require verification of educational qualification, shall apply to the Principal to this effect along with the prescribed fees. The letter of request has to be forwarded to the OCOE. The relevant certificate will be issued within 15 working days from the office of the Principal.



### **13. CONVOCATION AND NOTICE**

#### ***1. Convocation***

Students must apply for their Degree certificates along with copy of the provisional certificates in the application form issued by University of Madras and submit the same in the college office on or before the last date fixed by the college. Every year after the Convocation held by University of Madras, the college will hold a Graduation day / convocation in which the Degree certificates will be distributed to the students who are present. For others it will be issued through the college admin office.

#### ***2. Notice***

Candidates who have completed the duration of the course and left the College, can get information regarding Supplementary Examinations, issue of examination application forms, certificates and application for Graduation day through the college web site and general notice board. Regular students will however be informed of the examinations by circulation, in addition to the modes mentioned above.

**No candidate will be communicated individually.**

**The liability lies on the candidates for their certificates. The College shall not be liable for whatever lapse that occurs due to the ignorance of the candidates.**

# **SYLLABUS**

# **SEMESTER - I**

## CORE I - FINANCIAL ACCOUNTING

<b>SUBJECT CODE :</b>	<b>THEORY &amp; PROBLEM</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 6</b>

(Common to B.Com (BM), B.Com (ISM), BBA and B.Com (A&F))

### **COURSE OBJECTIVES:**

- To build the conceptual understanding developed in simple financial accounting.
- To get the basic skills in financial accounting for the beginners.

**UNIT I:** Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance.

**UNIT II:** Preparation of Cash Book , Preparation of Final Accounts of a Sole Trading Concern – Adjustments entries – Closing Stock, Outstanding Expenses, Prepaid Expenses, Depreciation, Accrued Income, Income received in Advance, Bad Debts, Provision for Bad and doubtful debts, Interest on Capital and Interest on Drawings (simple problems)

**UNIT III:** Classification of errors – Rectification of errors – Preparation of Suspense Account, Insurance claims – Average Clause (Loss of stock only)

**UNIT IV:** Depreciation – Meaning, Causes, Types – Straight Line Method – Written Down Value Method (simple problems).

**UNIT V:** Single Entry – Meaning, Features, Defects, Difference between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method (simple problems).

### **Prescribed Texts**

1. T.S. Reddy & A. Murthy, Financial Accounting - Margham Publications Chennai – 5/e
2. Financial Accounting – Dr. S. Manikandan and R. Rakesh Shankar – 3<sup>rd</sup> Edition- SCITECH Publisher
3. Dalston L. Cecil and Jenitra L. Merwin, Financial Accounting, Learn Tech press, Trichy, 1st Edition 2015.

### **Reference Books**

1. Jain & Narang, Financial Accounting - Kalyani Publishers. New Delhi. 2014
2. R.L. Gupta & V.K. Gupta, Advanced Accounting - Sultan Chand & Sons. New Delhi.
3. Shukla & Grewal, Advanced Accounting – S Chand New Delhi 18<sup>th</sup> Edition.
4. P.C. Tulsian – Financial Accounting Forth Impression, 2009.
5. S. Parthasarathy and A. Jaffarulla, Financial Accounting - Kalyani Publishers – New Delhi.

### **Web References**

1. <http://www.accountingcoach.com>
2. <http://www.learnaccountingforfree.com>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Section	Units	No. of Questions	
		Theory	Problems
<b>A</b>	Unit – 1	2	1
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	1
<b>B</b>	Unit – 1	1	1
	Unit – 2		1
	Unit – 3		2
	Unit – 4	1	1
	Unit – 5		1
<b>C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit – 5		1

## **CORE II - PRINCIPLES OF MANAGEMENT**

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : I</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 5</b>

(Common to B.Com (ISM), B.Com (BM), B.B.A, B.Com (A&F))

### **COURSE OBJECTIVES:**

- To enable the students to acquire knowledge on principles, concepts and functions of management and inherit the importance of decision making.

### **UNIT I - (20 Hours)**

Management: Importance – Definition – Is Management art or science –Functions of Management: POLC framework - Role and Functions of a Manager- Managerial skill – Levels of Management – Application of management in various functional areas – Production, Accounting and Finance, Marketing and Personnel Management.

### **UNIT II - (15 Hours)**

Evolution of Management: Classical school of thought: Henry Fayol ,Peter Drucker, Elton Mayo, Max Weber.

Modern School of Thought: Systems Approach, Contingency approach, Kaizen's approach.

### **UNIT III - (15 Hours)**

Planning: Meaning - Objectives of planning - Importance of planning – Types of planning.

Decision making: Nature and significance- Process of Decision making – Types of Decision making- Styles of decision making – analytical decision making, behavioral decision making, conceptual decision making – Decision making techniques – Decision trees, payback analysis and simulations.

### **UNIT IV - (15 Hours)**

Organizing – Meaning and definition of Organizing, Importance of Organizing, and Principles of Organizing: Work specialization, Authority, Chain of Command, Delegation and Span of Control. Types of Organizational Structure – Line Organizational Structure, Staff organizational structure, Divisional Organization structure, Product/Project organizational structure, Matrix Organizational Structure and Hybrid Organizational Structure.

### **UNIT V- (10 Hours)**

Co-ordination: What is co-ordination – Need for co-ordination, Types of co-ordination and essential requisites for excellent co-ordination. Controlling: Meaning and Importance –Function of controlling, Process of controlling and types of Control.

**Prescribed Texts:**

1. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - New Delhi, 16<sup>TH</sup> Edition.
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi, 8<sup>th</sup> Edition.

**Recommended Texts:**

1. P.C. Tripathi& P.N Reddy, Principles of Managements - Tata Mc.Graw Hill - New Delhi, 5<sup>th</sup> Edtion
2. Wehrich and Koontz, Management – A Global Perspective, 8<sup>th</sup> Edition.
3. N.Premavathy, Principles of Management - Sri Vishnu Publication – Chennai8th Edition
4. J.Jayashankar, Business Management – Margham Publications - Chennai

**Web References:**

1. <http://www.12manage.com>
2. <http://www.businessballs.com>
3. [https://www.tutorialspoint.com/management\\_principles/management\\_principles\\_tutorial.pdf](https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf)

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	



## ALLIED 1 - BUSINESS COMMUNICATION

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100MARKS</b>
<b>SEMESTER: I</b>	<b>CREDITS: 5</b>	<b>NO. OF HOURS PER WEEK: 5</b>

(Common to B.Com (BM), B.Com (ISM), B.Com (A&F), B.B.A)

### COURSE OBJECTIVES:

- To enable the students to acquire knowledge about the importance of communication in today's competitive business environment

### UNIT I - (15 Hours)

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these Barriers. Types of Communication: Verbal, Non-verbal – Characteristics of Verbal communication and Non-verbal communication Merits and Demerits of Verbal and Non-verbal communication.

### UNIT II - (15 Hours)

Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine.

Business Letters and Layout: Parts, Structure, Layouts— Full Block, Modified Block, Semi – Block, Principles of Effective Letter Writing.

### UNIT III - (15 Hours)

**Personal correspondence-** Job Application Letter and Resume Letter of Acceptance of Job Offer, Inter-Office-Memo, Letter of Resignation

**Business Correspondence:** Trade Letters –Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers.

### UNIT IV - (15 Hours)

Report Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular Notes- Correspondence with share holders –Correspondence with directors.

### UNIT V - (15 Hours)

Modern Forms of Communication: Fax – E-mail – Video Conferencing – Benefits and Perils of communication through social media: Website and Apps.

### Prescribed Texts:

1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai, 3<sup>rd</sup> Edition
2. C.B. Gupta, Business communication, Organisation and Management, 2014.

### Reference Books:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi.
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.

3. Bovee, Thill, Schatzman, Business Communication Today - Peason Education Private Ltd. - New Delhi.
4. Penrose, Rasbery, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio.

**Web References:**

1. <http://www.businesscommunication.org>
2. <http://www.iabc.com>
3. <http://www.etiquettetrainer.com>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

## NME 1 –ANALYTICAL AND LOGICAL REASONING

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100 ( 50 IA + 50 ES)</b>
<b>SEMESTER : I</b>	<b>CREDITS : 2</b>	<b>No. OF HOURS PER WEEK : 2</b>

**Common to B.Com (Hons), B.Com (BM), B.Com (A&F) and B.Com (MM), BBA**

### **Course Objective:**

- To enable students to learn to describe the problem-solving process
- To make the students identify various problem-solving techniques and apply these in solving business problems
- To Understand thinking models and practice exercises to help in thinking outside-the-box and generate a larger solution space
- To Understand creativity and blocks to creativity
- To Arrive at objective, well-reasoned decisions in a reasonable time

### **UNIT-I - (6 Hrs)**

Logical reasoning Introduction- Number Series

### **UNIT-II - (6 Hrs)**

Statement and assumptions – Statement and conclusion

### **UNIT-III- (6 Hrs)**

Verbal reasoning – Coding and Decoding (with alpha numeric characters)- Reasoning  
Blood Relationship

### **UNIT-IV - (6 Hrs)**

Direction Sense Test – Data Interpretation from bar chart, pie chart.

### **UNIT-V - (6 Hrs)**

Venn Diagrams – Image Series (6 Hrs)

### **Reference Books**

1. Logical and Analytical Reasoning – A.K. Gupta – Ramesh publishing house – 2016 Paper Back edition
2. A Modern Approach to verbal and non-verbal reasoning – Revised edition by R.S.Agarwal – Publisher – S.Chand and Company Pvt. Ltd.

### **Web References:**

1. <http://www.careerguide.co.in/search/label/Reasoning>
2. <http://www.indiabix.com/logical-reasoning>

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Multiple choice Questions	1-50	1	<b>50</b>
<b>TOTAL MARKS</b>				<b>50</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of</b>
		<b>Problems</b>
<b>Section A</b>	Unit – 1	10
	Unit – 2	10
	Unit – 3	10
	Unit – 4	10
	Unit – 5	10

# **SEMESTER - II**

## CORE III – BUSINESS AND CORPORATE LAWS

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100MARKS</b>
<b>SEMESTER: II</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK : 5</b>

(Common to B.Com (A&F), B.COM (BM), B.B.A)

### **COURSE OBJECTIVES:**

- Inherit the knowledge about the legal methodology involved in business by the students

### **UNIT I**

Law of contract – Nature of contract- Classification - Offer and acceptance – capacity of parties to contract – Free consent – Consideration – Legality of object – Agreement Declared Void. – Contingent Contracts. **(21Hours)**

### **UNIT II**

Performance of contract – Discharge of contract – Remedies for breach of contract – Quasi contracts (General Contract – Sections 1 to 75) -Contract of Indemnity – Guarantee **(15 Hours)**

### **UNIT III**

Sale of goods Act – Definition – Sale - Agreement to Sell – Distinction between sale and Agreement to Sell – Condition and Warranties – Distinction between conditions and Warranties- Rights and duties of an unpaid seller. **(12 Hours)**

### **UNIT IV**

Company – Meaning-Characteristics-Kinds of companies - Memorandum of Association –Contents - Articles of Association- contents – Distinction between Memorandum and Articles- Prospectus- Meaning-Contents-Types-Misstatements in prospectus. **(15 Hours)**

### **UNIT V**

Shares –Meaning- Kinds- Debentures –Meaning-Kinds- Distinction between Shares and Debentures- Annual General Meeting-Meaning-Extra-ordinary General Meeting- Meaning- Board Meeting- Meaning-Procedure for the conduct of the meetings(Meaning of Notice, Agenda, Quorum, Voting, Proxy, Minutes- Resolution-meaning and types. **(10 Hours)**

### **Prescribed Texts:**

1. Business Laws – N.D. Kapoor, Sultan Chand Publications, 15<sup>th</sup> Edition
2. Legal Systems in Business – P. Saravanavel , S. Sumathi, Himalaya Publishing House, 2011.

### **Reference Books:**

1. P.C.Tulsian, Business Laws, Tata Mc Graw Hill, 2<sup>nd</sup> Edition.
2. M.R. Sreenivasan, Business Laws – Margham Publications , Chennai
3. S.S. Gulshan and G.K. Kapoor, Business Law including Company Law, 12<sup>th</sup> Edition, New Age International (P) Ltd. Publishers.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

## **CORE IV–BANKING**

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : II</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 5</b>

(Common to B.Com (A&F))

### **COURSE OBJECTIVES:**

- To expose the students to various concepts in the Banking system.
- To make the students understand the working of the banks and the banking instruments used in the system.

### **UNIT -I**

Banking Regulation Act, 1949 (Definition of Banking, Licensing, opening of branches, Functions of Banks, Inspection) – Role of RBI and their functions. **(15 hours)**

### **UNIT –II**

Relationship between Banker and Customer – KYC norms - Opening of an Account – Types of Deposit Account – Types of Customers (individuals, firms, Trusts, and Companies) – Closure of an account.

**(15 hours)**

### **UNIT -III**

Commercial Banks – Functions – Accepting Deposits – Lending of Funds, E-Banking, ATM Cards , Debit Cards, Personal Identification Number – Online Enquiry and update facility- Electronic Fund Transfer- Electronic Clearing System. **(15 hours)**

### **UNIT-IV**

CRM – Meaning - Importance of customer relations – Customer grievances and redressal – Ombudsman – Functions, Powers & Duties. **(15 hours)**

### **UNIT-V**

Negotiable Instruments: Promissory Notes – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques - Role of Collecting Banker. **(15 hours)**

### **Prescribed Texts:**

1. **Varshney and Sundaram**, Banking and financial system of India, Sultan Chand Publishers, 2000
2. **Sekar**, Banking theory & practice, Vikas Publishing House, 1999

### **REFERENCE BOOKS:**

1. **Vasant Desai**, Indian banking, Bookwell Publishers, New Delhi, 1997
2. **Mathur**, Indian Banking, Performance, Problems and Challenges, Bookwell Publishers, New Delhi, 2000
3. Banking and Financial Systems – B. Santhanam (Margham Publishers)
4. Banking Law, Theory and Practice- S.N. Maheswari, Kalyani Publications.



**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions :**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

**ALLIED: II BUSINESS STATISTICS AND OPERATION RESEARCH-I**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>100 MARKS</b>
<b>SEMESTER: II</b>	<b>CREDITS: 5</b>	<b>NO. OF HOURS PER WEEK: 6</b>

**(COMMON TO B.B.A, B.COM (BM) AND B.COM (ISM))**

**COURSE OBJECTIVE:**

- To introduce basic concepts of statistics and understand the statistical techniques used for business data analysis.
- To give an insight into operation research techniques used in business for critical decision making.

**UNIT –I**

Introduction to statistics: Definition, Scope and limitation of statistics – Collection of Data: Meaning, types of data – Classification of data: Types of classification-Frequency Distribution-Tabulation of data: Components of table – Formation of frequency table-Diagrammatic and graphical representation of data: Simple bar diagram, Multiple bar diagram, subdivided bar diagram, Deviation bar diagram, Histogram, Pie diagram - Measures of Central tendency: Mean, median and mode. **(15 Hrs)**

**UNIT – II**

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation – Measures of Skewness. **(20 Hrs)**

**UNIT – III**

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. **(20 Hrs)**

**UNIT – IV**

Introduction to OR: Definition, Applications of OR, Techniques or tools of OR –LPP model formulation– Graphical and Algebraic Solution. **(Simple Problems only) (17 Hrs)**

**UNIT - V**

Network Analysis - PERT and CPM (no crashing) **(Simple Problems only) (18 Hrs)**

**Prescribed Text:**

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

**Reference Books:**

1. Statistics - Elhance
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers.

**Web Reference**

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjjb/jeb/or/contents.html>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	1	2
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	2
	Unit – 2		1
	Unit – 3		2
	Unit – 4	1	
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		1
	Unit – 4		
	Unit - 5		1

## NME 2 – EMOTIONAL INTELLIGENCE

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100 (50 IA + 50 ES)</b>
<b>SEMESTER : II</b>	<b>CREDITS : 2</b>	<b>No. OF HOURS PER WEEK : 2</b>

Common to B.Com (A&F) and B.Com (ISM)

### COURSE OBJECTIVES:

- To evoke knowledge amongst students on Emotional Intelligence
- To make students understand the importance of self awareness and self development

#### UNIT I- (6 Hrs)

**Introduction** -Emotional Intelligence –Meaning, Benefits, Importance of emotions - Self awareness and Competencies Psychological Needs. EQ vs. IQ.

#### UNIT II - (6 Hrs)

**Personality Analysis** -Distinct Personality Type-Hand writing Analysis, Colour preference, listening, Profile, Self Esteem, Will power, Confidence

#### UNIT III- (6 Hrs)

**Negative Traits** - Anger Management -Negative Syndrome and Attitude-Negative thinking-Guilt Quotient Stress and Emotion, Adapting to Loneliness

#### UNIT IV- (6 Hrs)

**Positive Traits**-Humor and Happiness- Empathetic ability-Sensitivity profile-Empowered personality, Self Empowerment

#### UNIT V- (6 Hrs)

**Self analysis:** Psychological growth and adjustment- Personal Development plan-Successful negotiator Personal SWOT Analysis, Celebrating Life

#### Prescribed Text

1. What's Your Emotional IQ, Dr.Aparna Chattopadhyay,PustakMahal,May 2004.
2. Emotional Intelligence In A Week,JillDann,Hodder& Stoughton,10 Edition,2007.

#### Reference Books

1. Emotional Intelligence: Why It Can Matter More Than IQ Paperback – September 27, 2005 by Daniel Goleman

#### Web Reference:

1. [www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt](http://www.psychology.ccsu.edu/engwall/Emotional%20Intelligence.ppt)
2. [www.personality\\_project.org](http://www.personality_project.org)
3. [www.donblake.com/module5/resources/emotionalintelligence.doc](http://www.donblake.com/module5/resources/emotionalintelligence.doc)
4. [www.visionrealization.com/Resources/.../Emotional\\_intelligence\\_handout.pdf](http://www.visionrealization.com/Resources/.../Emotional_intelligence_handout.pdf) □

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	Descriptive Questions Answer any 5 out of 8	1-8	10	<b>50</b>
<b>TOTAL MARKS</b>				<b>50</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of</b>
		<b>Theory</b>
<b>Section A</b>	Unit – 1	1
	Unit – 2	2
	Unit – 3	2
	Unit – 4	2
	Unit – 5	1

# **SEMESTER - III**

## CORE V–MARKETING MANAGEMENT

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 5</b>

(Common to B.Com (BM), B.Com (ISM), B.B.A, B.Com (A&F))

### **COURSE OBJECTIVES:**

- To understand the role and importance of marketing.
- Identify the factors influencing consumer behavior and purchase decision
- To understand the facets of 4 P's in marketing
- To understand the modalities of sales distribution and control

### **UNIT I – (10 Hrs)**

Fundamentals of marketing - Role of Marketing - Relationship of Marketing with other functional areas - concept of marketing mix-Marketing approaches - Various Environmental factors affecting the marketing functions.

### **UNIT II – (10 Hrs)**

Buyer Behavior - Consumer goods and Industrial goods - Buying motives - Factors influencing buyer Behavior, Market segmentation - Need and basis of Segmentation -Targeting - positioning.

### **UNIT III – (20 Hrs)**

The Product - Characteristics - benefits - classifications - consumer goods - industrial goods - New Product Development process - Product Life Cycle - Branding –Packaging- Labeling– Pricing: Meaning, Objectives and Types of Pricing.

### **UNIT IV – (20 Hrs)**

Promotion –Meaning, Objectives – Types - A brief overview of: Advertising - Publicity - Public Relations - personal Selling - Direct selling and Sales promotion.

### **UNIT V – (15 Hrs)**

Physical Distribution: Importance – Channels of Distribution: Distribution of consumer goods, Distribution of industrial goods and Distribution of Agriculture goods – Levels of channels: Zero level, one level, two level and three level channel - distribution issues

### **Prescribed Texts:**

1. Marketing Management by Sontakki C.N; Kalyani Publishers; 2009
2. R.S.N. Pillai and Bagavathi, Modern Marketing, S.Chand& Co, New Delhi.
3. Jayasankar, Marketing, Margham publications, Chennai.

### **Reference Books:**

1. Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education (Singapore) Pt Ltd, New Delhi.
2. Crrain field, Marketing Management, Palgrave Macmillan

**Web Reference:**

1. <http://www.marketing91.com/marketing-management/>
2. <https://www.managementstudyguide.com/marketing-management-articles.htm>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	



## CORE VI – CORPORATE ACCOUNTING

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>100 MARKS</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 6</b>

(Common to B.COM (BM) and B.COM (A&F))

### **COURSE OBJECTIVES:**

- To familiarize students with the accounting treatment adopted for raising funds and redeeming them.  
To enable students to prepare final accounts of Joint Stock Companies.
- To understand the procedure for valuing goodwill and shares of a company

### **UNIT I**

Issue of Shares – Various Kinds: Issued at par and a premium – Forfeiture – Re issue – Underwriting of Shares: Determining the liability of underwriters: complete, partial, firm underwriting. **(18 hours)**

### **UNIT II**

Redemption of Preference Shares: Redemption at par and at premium out of profits, Redemption at par out of fresh issue, Redemption at a premium, partly out of profit and partly out of fresh issue – Profits Prior to Incorporation. **(17 hours)**

### **UNIT III**

Preparation of Company final accounts – Company balance sheet. (As per revised schedule)  
(Simple problems only) **(20 hours)**

### **UNIT IV**

Valuation of Shares: Net assets method, Yield method - Valuation of Goodwill: Average profit method, Super profit method and Capitalisation method. (Simple Problems only)  
**(15 hours)**

### **UNIT V**

Alteration of Share Capital, Internal Reconstruction and Reduction of Capital. **(20 hours)**

### **Prescribed Texts:**

1. T.S. Reddy A. Murthy Corporate Accounting, Margham Publication, Chennai.
2. Shukla, Grewal and Gupta Advanced Accounts, S.Chand New Delhi.

### **Reference Books:**

1. R.L. Gupta and M. Radhaswamy Advanced Accounts New Delhi, Sultan Chand.
2. S.P. Jain and N.L. Narang Advanced Accounting Kalyani Publication.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>Section C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>

**Distribution of Questions :**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	1	2
	Unit – 2	1	1
	Unit – 3	1	1
	Unit – 4	1	2
	Unit – 5	1	1
<b>Section B</b>	Unit – 1	1	1
	Unit – 2		2
	Unit – 3		1
	Unit – 4	1	1
	Unit – 5		1
<b>Section C</b>	Unit – 1		1
	Unit – 2		
	Unit – 3		1
	Unit – 4		1
	Unit - 5		1

## CORE VII-E- BUSINESS

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : III</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 6</b>

(Common to B.COM (ISM) and BBA)

### **COURSE OBJECTIVES:**

- This course provides a foundation to prepare students, to play leading roles in the application and management of e-business system construction.

#### **UNIT I**

Definition of E-Business, Origin of E- Business, History of the Internet, E- Business Opportunities for Businesses, Working of E- Business, E- Business Vs the Traditional Business Mechanism, Advantages of E- Business, Disadvantages of E- Business, Main Goals of E-Business. Network Infrastructure for E- Business -Local Area Network (LAN), Metropolitan Area Network (MAN) Protocols, Wide Area Network (WAN).

#### **UNIT II**

The Internet – Intranet and Extranet – Common Gateway Interface – Need for intelligent website – Types of Security Threats: Hacking, e-mail impersonation, denial of service attack, phishing, virus and worms. Types of protection mechanisms: data and message security and firewalls, cryptography -encryption, decryption, digital signature and virtual private network.

#### **UNIT III**

Internet payment systems: Features of payment methods, electronic money, payment gateway, SET protocol for credit card payment, electronic payment media: e-cash, e-wallet, e-check, credit card, debit card, smart card, EFT and ACH

#### **UNIT IV**

Business to Business e-commerce: Meaning, benefits and opportunities in B2B, B2B building blocks and their relationship to supply chain management, key B2B models and their main functions

Consumer oriented e-commerce: traditional retailing and e-retailing, benefits and key success factors for e-retailing, models for e-retailing like specialized and generalized e- stores, e-mall, direct selling by manufacturer, matchmaking services, information selling on the web, entertainment services and e-auction services.

#### **UNIT V**

Overview of M-Commerce – Definition and working of Wireless Application Protocol (WAP), Generations of Mobile Wireless Technology, Components of Mobile Commerce, Networking Standards for Mobiles

### **Prescribed Text:**

1. E-Commerce – A Managerial Perspective- Prentice Hall- Joseph PT
2. The Complete Idiot's Guide to E-Commerce – Smith Rob, Thompson Mark – Year 2000

### **Reference Books:**

1. Kosivr, David - Understanding E-Commerce
2. Garry P Schneider and James T Perry - Electronic Commerce, Course technology,

Thomson Learning, 2000

3. Diwan, Prag and Sunil Sharma - E-Commerce - Managers guide to E-Business

**Web Reference:**

1. [www.tutorialspoint.com/e\\_commerce/](http://www.tutorialspoint.com/e_commerce/)
2. [www.ecommercetutorial.net](http://www.ecommercetutorial.net)

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Section	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

## **CORE VIII: ENTREPRENEURIAL DEVELOPMENT**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: III</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 5</b>

**(COMMON TO B.B.A, B.COM (ISM), B.COM (BM), B.COM (A & F))**

### **COURSE OBJECTIVE:**

- To create awareness among students about entrepreneurship and its importance.
- To keep the students informed about various financial institutions that promote ED.
- To encourage students to become entrepreneurs.

### **UNIT I**

Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs. **(13 Hrs)**

### **UNIT II**

Entrepreneurial Development Agencies. - Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI **(20 Hrs)**

### **UNIT III**

Project Management - Business idea generation techniques – Identification of Business opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities - Preparation of Project Report – Tools of Appraisal. **(15 Hrs)**

### **UNIT IV**

Entrepreneurial Development Programmes (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs – Critical evaluation. **(12 Hrs)**

### **UNIT V**

Economic development and entrepreneurial growth - Role of entrepreneur in economic growth – Strategic approaches in the changing Economic scenario for small scale Entrepreneurs – Networking, Niche play , Geographic Concentration, Franchising / Dealership – Development of Women Entrepreneurship. **(15 Hrs)**

### **Prescribed Text:**

1. Jayashree Suresh – Entrepreneurial development, Margam Publication.
2. Dr. C.B. Gupta & Dr. S.S. Khanka – Entrepreneurship and Small Business.

### **Reference Books:**

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project management
4. Holt – Entrepreneurship – New Venture Creation
5. J.S. Saini & S.I. Dhameja – Entrepreneurship and small business.
6. P.C. Jain – Handbook for New Entrepreneurs

**Web Reference:**

1. [www.inderscience.com/jibed](http://www.inderscience.com/jibed)
2. <http://www.slideshare.net/balajisetty/entrepreneurship-development-8886110>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Section	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	3	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

**ALLIED: III BUSINESS STATISTICS AND OPERATION RESEARCH-II**

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>100 MARKS</b>
<b>SEMESTER: III</b>	<b>CREDITS: 5</b>	<b>NO. OF HOURS PER WEEK: 6</b>

**(COMMON TO B.B.A, B.COM BM AND B.COM ISM)**

**COURSE OBJECTIVE:**

- To introduce basic concepts of statistics and understand the statistical techniques used for business data analysis.
- To give an insight into operation research techniques used in business for critical decision making.

**UNIT –I**

Time Series Analysis – Secular trend: Graphic or free hand method, Method of semi average, Moving average and Method of least squares-Seasonal variation: Method of simple average only. **(15 Hrs)**

**UNIT – II**

Index Numbers: Simple aggregative, simple average of price relative method, weighted average of price relative method and weighted aggregative method – Fixed and Chain base Index – Cost of Living Index. **(15 Hrs)**

**UNIT -III**

Probability – Addition and Multiplication Theorem – Sampling Techniques – Types of Sample and Sampling procedures – Tests of Significance – t, Chi –square test only. **(Simple problems). (20 Hrs)**

**UNIT – IV**

Assignment Problems: Minimisation, Maximisation case in assignment problem. Travelling sales man problem, unbalanced assignment problem. **(20 Hrs)**

**UNIT -V**

Transportation Problems: North West Corner Method (NWCM) – Lowest Cost Entry Method (LCM), Vogel’s Approximation Method (VAM) and MODI Method. **(20 Hrs)**

**Prescribed Texts:**

1. Statistical Methods – S.P. Gupta, Sultan 2000.
2. Introduction to Operations Research – Dr. P.R. Vittal, Margham Publications

**Reference Books:**

1. Statistics - Elhance
2. Operations Research – Hira and Gupta, S. Chand.
3. Operations Research – Handy and A. Taha, Macmillan Publishers

**Web Reference:**

1. <https://www.easycalculation.com/tutorial.php>
2. <http://people.brunel.ac.uk/~mastjjb/jeb/or/contents.html>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	1	1
	Unit – 2	1	2
	Unit – 3	1	1
	Unit – 4	1	1
	Unit – 5	1	2
<b>Section B</b>	Unit – 1		1
	Unit – 2		2
	Unit – 3	1	1
	Unit – 4		1
	Unit – 5		2
<b>Section C</b>	Unit – 1		1
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit – 5		1



# **SEMESTER - IV**

## **CORE IX– BUSINESS AND INTERNATIONAL ECONOMICS**

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 5</b>

**(Common to B.Com (A&F))**

### **COURSE OBJECTIVES:**

- To develop basic understanding about the economic concepts, tools and techniques for their applications in business decisions.
- To impart knowledge on National income and its application in business.
- To impart the knowledge about international trade, export management and to create awareness about the different international economic organizations and its functions.

### **UNIT I**

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Scope and Importance of Business Economics -Concepts: Production Possibility Frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles. **(15 Hrs)**

### **UNIT II**

Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium. **(15 Hrs)**

### **UNIT III**

Consumer Behavior: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium. **(15 Hrs)**

### **UNIT IV**

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Haberler’s Hechsher-Ohlin. **(15 Hrs)**

### **UNIT V**

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates. **(15 Hrs)**

### **Prescribed Texts:**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons – NewDelhi – 02.

### **Reference Books:**

1. Francis Cherunilam, Business Environment, Himalaya Publishing House -Mumbai – 04.
2. Peter Mitchelson and Andrew Mann, Economics for Business ,Thomas Nelson Australia - Can -004603454.
3. Chaudhary,C.M Business Economics , RBSA Publishers , Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro, Sultan Chand & Sons, New Delhi

5. Francis Cherunilam, International Trade and Export Management - Himalaya Publishing House - Mumbai – 04.
6. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd -Delhi – 92.
7. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company - California.
8. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd - New Delhi –

**Question Paper Pattern :**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	3	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

## CORE X – RESEARCH METHODS IN BUSINESS

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 5</b>

(Common to B.Com ISM)

### **COURSE OBJECTIVE:**

- To make students aware about the importance of research in business
- To make students acquire skills to locate problem areas in organisation settings, and plan, organize, design, and conduct research to help solve the identified problems.

### **Unit I (15 Hrs)**

**Fundamentals of Research :** Meaning, Objectives and Significance. Types of Research :- Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical. **Approaches to Research-** Quantitative approach, Qualitative approach.

### **Unit II (15 Hrs)**

Defining the research problem, selecting the problem; technique involved in selecting a problem. Research design – Meaning, need, features of good research design. **Sample design** – Meaning- Steps in sampling design – Characteristics of Good Sample Design –Classification of Sampling design: Brief about Probability sampling, Non- probability sampling, restricted, un-restricted sampling. Types: Quota sampling, Cluster sampling, Area sampling, Multi stage sampling, convenience sampling and purposive sampling.

### **Unit III (15 Hrs)**

**Sources and Methods of data collection** - Primary and Secondary data. Meaning and Definition of Primary sources - Observation , Interview and Questionnaire. Meaning and definition of Secondary sources - Data processing – Tabulation – Data analysis and Interpretation.

### **Unit IV (15 Hrs)**

**Meaning, definition and importance of Hypothesis** –Types: Simple hypothesis, Null hypothesis, alternate hypothesis and complex hypothesis. Formulation of hypothesis and various methods of testing of hypothesis - (**Theoretical explanation only**) Chi-square test, Correlation Co-efficient and Regression analysis.

### **Unit V (15 Hrs)**

Report writing – layout of research report – Steps in report writing- Importance of research in management decisions- Application of research in various areas - Marketing Research, Government policies and economic systems, Social relationship.

### **Prescribed Texts:**

1. Research Methodology by Dr.P.Ravilochanan – Margham Publications (2012)

2. Research Methodology: Methods and Techniques Paperback by C R Kothari – New Age International Publishers
3. Research Methodology in social sciences by P.C. TRIPATHI – Sultan Chand & Sons.

**Reference Books:**

1. Research Methodology: A Step by Step Guide for Beginners, 2e – 2005 –by Ranjit Kumar – Pearson.

**Web Reference:** <http://study.com/academy/lesson/research-methodology-approaches-techniques-quiz.html>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Section	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

## CORE XI - FINANCIAL SERVICES

<b>SUBJECT CODE:</b>	<b>THEORY</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 5</b>

(Common to B.Com (BM), BBA, B.Com (A&F))

### **COURSE OBJECTIVES:**

- To impart knowledge about the various financial services.
- To have a knowledge of venture capital and mutual funds.

**UNIT – I:** Meaning and importance of **financial services** – Types of financial services – Financial services and economic environment – Players in Financial Services Sector. **(15 Hours)**

**UNIT- II: Merchant Banking:** Meaning, Functions – **Issue management:** Pre Issue management and Post issue activities – Managing of new issues – **Underwriting:** meaning, types of underwriting – **Capital market:** Meaning, Definition, Capital market instruments: equity shares, Preference shares and Debentures. Types of capital market: Primary market and Secondary market – **Stock Exchange:** Meaning and definition, Characteristics of stock exchange, Operators at stock exchange, BSE, NSE and OTCEI – Listing: Meaning, objectives and advantages – Types of speculators - Role of SEBI. **(20 Hours)**

**UNIT-III: Leasing:** Meaning, types of lease, features of lease agreement - **Hire purchase:** Concepts and features – Distinguishing between hire purchase and leasing. **Factoring:** Definition and meaning, Functions of Factor, types of factoring. **(10 Hours)**

**UNIT-IV: Venture Capital:** Meaning, Features, Functions, Modes or Forms of venture capital – **Credit Rating:** Meaning, Advantages and disadvantages, CRISIL, ICRA, CARE. Consumer Finance: Meaning and types of consumer finance. **(15 Hours)**

**UNIT – V: Mutual Funds:** Meaning – Types: Based on Ownership, Operation, Objectives and Location – Advantages and Disadvantages of mutual fund – Institutions Involved – UTI. **(15 Hours)**

### **Prescribed Texts:**

1. Financial Services – M.Y.Khan, 3<sup>rd</sup> Edition , 2004, Tata McGraw Hill Publications.
2. Financial Services – B.Santhanam, Margham Publications.
3. Financial services – K.S. Dinesh Kumar, Shri Sai Publishers' Distributors, 2014.

### **Reference books:**

1. Law of Insurance – Dr.M.N. Mishra,2014, Sultan Chand Publications.
2. Indian Financial System – H.r.Machiraju, 4<sup>th</sup> Edition ,2010, Vikas Publications.
3. A Review of current Banking Theory and Practice – S.K. Basu., 2<sup>nd</sup> Edition, MacMillan Publications, London.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions :**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	3	
	Unit – 2	2	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	2	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

## **CORE- XII - FINANCIAL MANAGEMENT**

<b>SUBJECT CODE:</b>	<b>THEORY&amp;PROBLEM</b>	<b>100 MARKS</b>
<b>SEMESTER: IV</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 5</b>

**(Common to B.B.A, B.Com (ISM), B.Com (BM))**

### **COURSE OBJECTIVES:**

- To appreciate the role of the finance in an organization.
- To identify sources from where funds can be raised keeping in mind the cost and risk involved.
- To familiarize the students the techniques to be employed for investing the funds, taking into consideration the risk and the return.

### **UNIT I – (10 Hrs)**

Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management.

### **UNIT II – (20 Hrs)**

Capital structures planning - Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

### **UNIT III – (20 Hrs)**

Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)

### **UNIT IV – (15 Hrs)**

Dividend policies – Factors affecting dividend payment - Company Law provision on dividend payment –Various Dividend Models (Walter’s Gordon’s – M.M. Hypothesis)

### **UNIT V – (10 Hrs)**

Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements.

### **Prescribed Texts**

1. Financial Management – Dr. A. Murthy – Margaham Publications
2. Financial Management – S.N. Maheswari

### **Reference Books:**

1. Financial Management - I.M. Pandey
2. Dalston L. Cecil, Financial Management, Learn Tech press, Trichy, 2nd Edition 2015
3. Financial Management – Prasanna Chandra
4. Financial Management – Y. Khan and Jain



## Web Reference

1. <http://fpacert.afponline.org/Ref/>
2. <http://www1.worldbank.org/publicsector/pe/oecdpehandbook.pdf>

## Question Paper Pattern:

Section	Question Component	Numbers	Marks	Total
A	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
B	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
C	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

## Distribution of Questions:

Section	Units	No. of Questions	
		Theory	Problems
Section A	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
Section B	Unit – 1	1	
	Unit – 2	1	2
	Unit – 3		2
	Unit – 4		1
	Unit – 5		1
Section C	Unit – 1	1	
	Unit – 2		1
	Unit – 3		
	Unit – 4		1
	Unit - 5		1

## ALLIED IV–HUMAN RESOURCE MANAGEMENT

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : IV</b>	<b>CREDITS : 5</b>	<b>No. OF HOURS PER WEEK : 6</b>

(Common to B.B.A, B.Com (ISM), B.Com (BM), B.Com (A&F))

### **COURSE OBJECTIVES:**

- To understand the nature of human resources and its significance to the organization.
- To familiarise students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.
- To bring to the attention of the students the latest trends in managing human resources in an organization.

### **UNIT I**

Nature and scope of Human Resources Management – Differences between personnel management and HRM – Environment of HRM – Human resource planning – Recruitment – Selection – Methods of Selection – Uses of various tests – interview techniques in selection and placement. **(20 Hrs)**

### **UNIT II**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career development. **(20 Hrs)**

### **UNIT III**

Remuneration – Components of remuneration – Incentives – Benefits – Motivation: A.Maslow’s theory, Mc Gregor’s ‘X’ and ‘Y’ theory, Herzberg’s two factor theory and V room’s valence expectancy theory – Welfare and social security measures. **(20 Hrs)**

### **UNIT IV**

Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness. **(15 Hrs)**

### **UNIT V**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India. **(15 Hrs)**

### **Prescribed Texts:**

1. Essentials of Human Resource Management and Industrial Relations- P.Subba Rao – Himalaya Publishing House- 2010
2. Human Resource Management – L M Prasad- Third Edition Reprint 2014 – Sultan Chand & Sons.
3. Human Resource Management – Ashwathappa -5<sup>th</sup> Edition – McGraw Hill

### **Reference Books**

1. Human Resource Management – Garry Deseler -11<sup>th</sup> Edition – Pearson International
2. Human Resource Management- By Dr Charmine E.J. Härtel , Dr Yuka Fujimoto – 2<sup>nd</sup> Edition

### **Web Reference:**

1. <https://www.wiziq.com/tutorials/human-resource-management>
2. <https://www.sophia.org/tutorials/introductory-human-resource-concepts>

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

# **SEMESTER - V**

## CORE XIII COST ACCOUNTING

<b>SUBJECT CODE:</b>	<b>THEORY &amp; PROBLEMS</b>	<b>100 MARKS</b>
<b>SEMESTER: V</b>	<b>CREDITS: 4</b>	<b>NO. OF HOURS PER WEEK: 6</b>

**Common to B.COM (ISM)**

### **COURSE OBJECTIVES:**

- To acquaint the students with basic concepts used in cost accounting.
- To introduce various methods involved in cost ascertainment and cost accounting book keeping systems.

### **UNIT I - (10 Hrs)**

Introduction of Cost accounting-Meaning, definition, scope and objectives of cost accounting, Cost accounting Vs. Financial accounting- Difference between Cost accounting and Management accounting – Requisites of good costing system.

### **UNIT II – (20 Hrs)**

Elements of cost – Classification of overheads- cost sheet- Cost Sheet Vs. production statement- Stock of Raw materials – Specimen cost sheet with inventories- Tenders and quotations.

### **UNIT III – (20 Hrs)**

Meaning of material control – Essentials, objectives, advantages- Store keeping and inventory control-Economic Ordering Quantity (EOQ)- pricing of material issues (LIFO,FIFO, Simple Average and Weighted Average method) material losses.

### **UNIT IV - (20 Hrs)**

Computation and control of labour – Labour turnover –Time keeping department – Payroll department- Remuneration and incentives – Time rate system, Piece rate system – Premium and bonus plan.

### **UNIT V - (20 Hrs)**

Meaning and definition - Importance-Classification – Primary Distribution of overheads, Secondary distribution of overheads – Absorption of overheads - calculation of Machine hour rate.

### **Prescribed Text**

1. T.S. Reddy and Y. Hariprasad Reddy – Cost Accounting ; Margham Publications
2. N.K. Prasad and V.K. Prasad – Cost Accounting

### **Reference Books:**

1. Jain S.P. and Narang K.L. – Cost Accounting.
2. Khanna B.S., Pandey I.M. Ahuja G.K. and Arora M.N. – Practical costing.

### **Web Reference:**

1. <http://www.accountingcoach.com/>
2. <https://www.wiziq.com/tutorials/cost-accounting>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
<b>Section B</b>	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		2
	Unit – 4		1
	Unit – 5		2
<b>Section C</b>	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

## CORE XIV - RETAIL MARKETING

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 5</b>

### **COURSE OBJECTIVES:**

- To enable the students to acquire knowledge on various trend in retail business.
- To provide the basic understanding to broad set of specialized activities and techniques in managerial retail business.
- To motivate the students to take up retailing business as a career.

**UNIT – I:** Introduction to Retail Marketing – retail environment – the growing importance of retail industry. **(15 Hrs)**

**UNIT – II :**Consumer behavior in the retail context – buying decision process – its implication for retail management. **(15 Hrs)**

**UNIT – III :** Store lay out – design – Merchandising – private brands – national brands – merchandising buying and handling. **(15 Hrs)**

**UNIT - IV:** Retail Marketing Mix – 4 Ps – Merchandise Management – Negotiating Purchase – Rural Marketing. **(15 Hrs)**

**UNIT – V:** Consumerism and ethics in retailing – international retail structures – future of retailing. **(15 Hrs)**

### **Prescribed Texts:**

1. Andrew J. Navman and Peter Cullon – Retailing Environment – Thomson & Organisation
2. Berman : Retail management , 8<sup>th</sup> Edn. – Prentice Hall of India

### **Reference Books:**

- 1.Patrick M. Nunne, Robert F. Lusch and David A. Griffith – Retailing
- 2.Retail Marketing Management – David Gilbrath
- 3.Marketing Strategy – A. Nag
4. Principles of Marketing – Sherlekar, Dr. K. Nirmala Prasad and S.A. Salvardine Victor.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions :**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	



## **CORE XV- INTERNATIONAL MARKETING**

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 6</b>

### **COURSE OBJECTIVES:**

- To impart knowledge about the various types of marketing in Business.
- To have a in depth knowledge of International marketing.

**UNIT – I:** Need and importance of international marketing – entry strategy – international trade theories – BOT, BOP. **(20 hrs)**

**UNIT – II :** International markets – consumer behaviour – market research – product market strategies. **(20 hrs)**

**UNIT – III:** Pricing – terms – FOB – CIF – foreign exchange fluctuations – channels of distributors. **(20 hrs)**

**UNIT – IV:** Advertising and sales promotion – insurance and Risk coverages – institutions for promotion of international marketing – marketing assistance – documentation procedures in export & import trading. **(15 hrs)**

**UNIT – V:** WTO – Trade Blocks – EU – Globalisation – Global Markets. **(15 hrs)**

### **Prescribed Texts:**

1. Varshney and Bhattacharya, INTERNATIONAL MARKETING, Bookwell Publishers, New Delhi, 1999.
2. Philys Cateora and John Graham, INTERNATIONAL MARKETING, Tata Mc Graw Hill, 1999.

### **Reference Books:**

1. Srinivasan : International Marketing – Prentice Hall of India
2. Fayerweather – International Marketing – Prentice Hall of India
3. Keith Lewis and Mathew Housden – Introduction to International Marketing
4. Alan Branch – International Purchasing and Management – Thomson

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	2	
	Unit - 5	1	

**CORE – XVI**  
**ADVERTISING MANAGEMENT AND SALES PROMOTION**

<b>SUBJECT CODE :</b>	<b>THEORY:</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 6</b>

(Common to BBA)

**COURSE OBJECTIVES:**

- To equip the students with the nature, purpose & complex construction in the planning and execution of a successful advertising program and the ways to improve the sales through various promotions

**UNIT – I:** Advertising: Definition, objectives, need & importance, growth of modern advertising – types & classification of advertisement, advertising spiral – market segmentation, promotional mix and target audience. **(20 Hrs)**

**UNIT – II:** Media: Mass Media-Selection, planning and scheduling – web advertising – integrated programme and budget planning –percentage of sales method, objective to task method, competitive parity, market share method, unit sales method, affordable method. **(20 Hrs)**

**UNIT – III:** Message and copy development – different types of copy; Art & layout of an advertisement: Principles of design, layout stages, difference in designing of television, audio & print advertisement – Advertising agencies – Organization and operation. **(20 Hrs)**

**UNIT – IV:** Management of sales promotion: Importance & need for sales promotion, planning for consumer schemes & contests, different types of consumer schemes. **(15 Hrs)**

**UNIT – V:** Control: Measurement of effectiveness – ethics, economics and social relevance. **(15 Hrs)**

**Reference Books:**

1. Bhatia, T.K., Advertising and Marketing in Rural India, 2<sup>nd</sup> Edition, Macmillan India Ltd., 2007.
2. Hackley, C., Advertising and Promotion: An integrated communication approach, 2<sup>nd</sup> Edition, sage Publications, 2010.
3. Aaker, Myers & Batra: Advertising Management, Prentice Hall.
4. Wells, Moriarity & Burnett: Advertising Principles & Practices, Prentice Hall.
5. Jefkins, F., Advertising, 4<sup>th</sup> Edition, Pearson, 2002.
6. Wells, W.D., Burnett, J. and Moriarty, S., Advertising: Principles and Practices, 7<sup>th</sup> Edition, Pearson, 2007.

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

## ELECTIVE I: INTER DISCIPLINARY ELECTIVE

### TOURISM MANAGEMENT

<b>SUBJECT CODE :</b>	<b>THEORY:</b>	<b>MARKS : 100</b>
<b>SEMESTER : V</b>	<b>CREDITS : 5</b>	<b>No. OF HOURS PER WEEK : 6</b>

#### **COURSE OBJECTIVES:**

- To make the learners acquainted with the concept of tourism
- To make the learners know with the various aspects of tourism in India and abroad
- To make the learners know about different facets of tourism industry

#### **UNIT I (20 Hrs)**

Definition of Tourism Management – Need for tourism management – Factors influencing the growth of tourism – Effects of tourism – Tourism marketing - Tourism industry in India and abroad.

#### **UNIT II (15 Hrs)**

Tourism product planning and development – User’s profile – Tourism life study styles – Market segmentation.

#### **UNIT III (20 Hrs)**

Tourism product strategy – Tourism Pricing strategy – Tourism promotion strategy – Tourism distribution strategy.

#### **UNIT IV (15 Hrs)**

Typology of tourism – Different kinds of tourism – educational, religious, medical, entertainment, cultural, heritage, sports and adventurous tourism – Travel Documents.

#### **UNIT V (20 Hrs)**

ITDC – World Tourism Organisation (WTO) - Role of travel agents and Employment opportunities.

#### **Prescribed Texts:**

1. “Tourism marketing”, S.M.Jha, Himalaya Publishing House, Mumbai, 1<sup>st</sup> Edition, 2010.

#### **Web Reference:**

- <http://www.unto.org/index.php>
- <http://www.indiatourism.com/>
- <http://www.tamilnadutourism.org>
- <http://www.incredibleindia.org>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	1	
	Unit – 4	2	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit – 5	1	

# **SEMESTER - VI**

## CORE – XVII

### SALES AND DISTRIBUTION MANAGEMENT

<b>SUBJECT CODE :</b>	<b>THEORY:</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 6</b>

#### COURSE OBJECTIVES

- To impart knowledge about the various types of Sales and Distribution Management in Business.

**UNIT – I :** Sales objectives – Functions of Sales Management – Duties and responsibilities of Sales Manager – Types of Salesmanship – Advantages and Limitations of Salesmanship. **(15 Hrs)**

**UNIT – II:** Sales Planning, Sales policy – Sales organization, Structuring and managing sales force, designing sales territories – fixing sales, quota, controlling and motivating sales force. **(15 Hrs)**

**UNIT – III:** Recruitment and selection of sales force – training of salesman Supervising Salesman – Appraising Salesman's performance – methods of appraisal – Compensation of sales force – methods of compensation **(20 Hrs)**

**UNIT – IV :** The Channel of distribution – Its importance – types of channels. Wholesalers & Retailers – Brokers, Commission agents - dealers sole selling agents. **(20 Hrs)**

**UNIT – V:** Potential in distribution in India – Logistics – Physical Distribution. **(20 Hrs)**

#### Prescribed Texts:

1. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.
2. Richard R Still and Edward W. Cundiff, Sales Management, Prentice Hall.

#### Reference Books:

1. Albert New Guard – The Field Sales Manager – Taraporewala
2. V.S. Ramasamy, Marketing Management, MacMillan.



**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

## CORE XVIII– MANAGEMENT ACCOUNTING

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 6</b>

(Common to B.Com (ISM), B.B.A, B.Com (A & F))

### **COURSE OBJECTIVES:**

- To understand and analyze financial statement to help in managerial decision making.
- To prepare statements like Cash Flow, Fund Flow, Budgets etc., so as to assist the managements to take meaningful and correct decisions.

**UNIT I:** Management accounting – Meaning, nature, scope, functions, need, importance and limitations Management Accounting vs. Cost Accounting, Management Accounting vs. Financial Accounting.

**UNIT II:** Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools, Methods – Comparative Statements, Common Size statement and Trend analysis.

**UNIT III:** Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios- Liquidity, Profitability, Turnover Ratios, and Construction of Balance sheet (simple problems only).

**UNIT IV:** Funds flow Analysis – Meaning of Funds, Importance and uses of Funds Flow Statement – Preparation of Working capital Statement – Funds from operations – Fund Flow Statement (simple problems only).

**UNIT V:** Cash Flow Analysis – Meaning of Cash and Cash Equivalents – Preparation of Cash flow Statement as per AS-3, Fund Flow Analysis Vs. Cash Flow Analysis. Budgets and Budgetary Control – Meaning, Importance, Merits and Demerits, Types of Budget – Production, Cash and Flexible Budget (simple problems only)

### **Recommended Texts**

1. T. S. Reddy and Hari Prasad Reddy, Management Accounting, 2014-MarghamPulication.
2. SN Maheswari, Management Accounting - Sultan Chand & Sons.

### **Reference Books**

1. RSN Pillai&Bagavati, Management Accounting - S Chand & Co Ltd - New Delhi.
2. HorngrenSunderu Stratton, Introduction to Management Accounting - Pearson Education
3. Dalston L. Cecil and Jenitra L. Merwin, Management Accounting, Learn Tech press, Trichy, 3rd Edition 2015

### **Web References:**

1. <http://pakaccountants.com/courses/managementaccounting/>
2. <http://www.elearnuk.co.uk/course/management-accounting>

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>A</b>	<b>Definition/Principle</b> Answer ANY 10 out of 12 questions (each in 50 words)	1-12	2	<b>20</b>
<b>B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	8	<b>40</b>
<b>C</b>	<b>Essay</b> Answer any 2 out of 4 questions (each in 1200 words)	21-24	20	<b>40</b>
<b>TOTAL MARKS</b>				<b>100</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	1	1
	Unit – 3	1	2
	Unit – 4	1	1
	Unit – 5	1	2
<b>Section B</b>	Unit – 1	1	
	Unit – 2	1	1
	Unit – 3		1
	Unit – 4		2
	Unit – 5		2
<b>Section C</b>	Unit – 1		
	Unit – 2		1
	Unit – 3		1
	Unit – 4		1
	Unit – 5		1

## CORE XIX– SERVICES MARKETING

<b>SUBJECT CODE :</b>	<b>THEORY</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 4</b>	<b>No. OF HOURS PER WEEK : 6</b>

(Common to B.B.A)

### **COURSE OBJECTIVES:**

- To impart the knowledge of the elements in services marketing and their effectiveness in the business scenario.
- To understand the basic concepts in service quality.

**UNIT-I:** Marketing Services: Introduction growth of the service sector. The concept of service. Characteristics of service - classification of service designing of the service, blueprinting using technology, developing human resources, building service aspirations. **(20 Hours)**

**UNIT-II:** Marketing Mix In Service Marketing: The seven Ps: product decision, pricing strategies and tactics, promotion of service and distribution methods for services. Additional dimension in services marketing- people, physical evidence and process. **(20 Hours)**

**UNIT-III:** Effective Management of Service Marketing: Marketing demand and supply through capacity planning and segmentation - internal marketing of services - external versus internal Orientation of service strategy. **(18 Hours)**

**UNIT-IV:** Delivering Quality Service: Causes of service - quality gaps. The customer expectations versus perceived service gap. Factors and techniques to resolve this gap. Customer relationship management. Gaps in services - quality standards, factors and solutions - the service performance gap - key factors and strategies for closing the gap. External communication to the customers- the promise versus delivery gap - developing appropriate and effective communication about service quality. **(20 Hours)**

**UNIT-V:**Marketing of Service With Special Reference To:1.Financial services, 2.Health services, 3.Hospitality services including travel, hotels and tourism, 4.Professional service, 5.Public utility service, 6.Educational services. **(12 Hours)**

### **Prescribed Texts:**

1. S.M. Jha, Services marketing, Himalaya Publishers, India
2. Sinha.P.K and Sahoo.S.C., 1994,Services Marketing Text and Reading, Himalaya Publishers House, India.

### **Reference books:**

1. Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
- 2.Thakur .G.S. Sandhu supreet & Dogra Babzan , Services marketing , kalyanni Publishers, Ludhianna .
3. Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi .

**Question Paper Pattern:**

<b>Section</b>	<b>Question Component</b>	<b>Numbers</b>	<b>Marks</b>	<b>Total</b>
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>
				<b>100</b>

**Distribution of Questions:**

<b>Sections</b>	<b>Units</b>	<b>No. of Questions</b>	
		<b>Theory</b>	<b>Problems</b>
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	2	
	Unit – 4	3	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	2	
	Unit – 2	1	
	Unit – 3	1	
	Unit – 4	1	
	Unit - 5	1	

## ELECTIVE II - SUPPLY CHAIN MANAGEMENT

<b>SUBJECT CODE :</b>	<b>THEORY:</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>No. OF HOURS PER WEEK : 6</b>

### COURSE OBJECTIVES:

- To impart knowledge about the various types of Supply Chain Management in Business.

**UNIT – I:** Supply chain Management – Meaning, Definition, Functions, need – Marketing forces affecting supply chain activities – supply chain activities in India. **(20 Hrs)**

**UNIT – II:** Supply Chain Intermediaries – Meaning, importance, objectives, functions – Types of intermediaries – Selection of channel members – Motivation, training and evaluation of channel members. **(20 Hrs)**

**UNIT – III:** Transportation – Meaning, importance, Functions – Types of transportation – Methods of Selection of transportation – factors considering fixation of freight charges – Role of containers in modern Transportation. **(15 Hrs)**

**UNIT – IV:** Warehousing – meaning, characteristics, importance, functions – Types of warehousing – Selection of transportation – warehouse locations – Packaging and material handling – Documents relating to warehousing – Warehousing in India. **(20 Hrs)**

**UNIT-V :** Inventory Management – Meaning, Importance, Functions – Inventory Control – Inventory control under uncertainties – ABC Analysis – JIT – Cost of inventories – order processing – Customer Services. **(15 Hrs)**

### Prescribed Texts:

1. Satish K. Kapoor and Purva Kamal, Basis of Distribution Management, Printice Hall of India, New Delhi , 2003.
2. Sunil Chopra, Supply Chain Management – Strategic planning and operations, 2004.

### Reference Books:

1. Taylor, supply chain – A managers guide – Pearson Education – New Delhi – 2004.
2. David J. Bloomberg, Stephen Lemay, Joe E. Hanna, Logistics, Printice Hall of India, New Delhi – 2002.
3. Dr. C.B. Gupta and Dr. N. Rajan Nair, Marketing management, Sultan Chand, New Delhi, 2007.
4. Bowersox, Logistics Management – The Intergrated supply chain Management, Printice Hall of India, New Delhi – 2004.

**Question Paper Pattern:**

Section	Question Component	Numbers	Marks	Total
<b>Section A</b>	<b>Definition/Principle</b> Answer any 10 out of 12 questions (each in 50 words)	1-12	3	<b>30</b>
<b>Section B</b>	<b>Short Answer</b> Answer any 5 out of 8 questions (each in 300 words)	13-20	6	<b>30</b>
<b>Section C</b>	<b>Essay</b> Answer any 4 out of 6 questions (each in 1200 words)	21-26	10	<b>40</b>

**Distribution of Questions:**

Sections	Units	No. of Questions	
		Theory	Problems
<b>Section A</b>	Unit – 1	2	
	Unit – 2	3	
	Unit – 3	3	
	Unit – 4	2	
	Unit – 5	2	
<b>Section B</b>	Unit – 1	2	
	Unit – 2	2	
	Unit – 3	2	
	Unit – 4	1	
	Unit – 5	1	
<b>Section C</b>	Unit – 1	1	
	Unit – 2	1	
	Unit – 3	2	
	Unit – 4	1	
	Unit - 5	1	

### **ELECTIVE III–PROJECT WORK**

<b>SUBJECT CODE :</b>	<b>PROJECT</b>	<b>MARKS : 100</b>
<b>SEMESTER : VI</b>	<b>CREDITS : 5</b>	<b>No. OF HOURS PER WEEK : 6</b>

#### **COURSE OBJECTIVES:**

To give a hands on practicum to the students in the fields of marketing or finance or human resources, thus enabling them to learn the nuances of working both as an individual and as a team.

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the Examination.

The project shall be evaluated externally. The external examiner shall be from the panel of examiners suggested by the board of studies from time to time.

Those who fail in the project work will have to redo the project work and submit to the college for external examination