

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641 029
DEPARTMENT OF COMMERCE (UG)
Curriculum and scheme of Examination under CBCS
(Applicable to students Admitted from the Academic Year 2017-2018 onwards)

Semester	Part	Subject Code	Title of the Paper	Instruction hours/cycle	Exam. Marks			Duration of Exam (hours)	Credits
					CIA	ESE	TOTAL		
I	I	17TML1A1	Language I	6	25	75	100	3	3
	II	15ENG101	English -I	6	25	75	100	3	3
	III	16UCM101	Core 1 - Fundamentals of Financial Accounting	6	25	75	100	3	5
	III	17UCM102	Core 2 - Business Organisation	4	25	75	100	3	3
	III	17UCM1A1	Allied 1- Business Economic	6	25	75	100	3	5
	IV	15EVS101	Environmental Studies**	2	-	50	50	3	2
II	I	17TML2A2	Language II	6	25	75	100	3	3
	II	15ENG202	English –II	6	25	75	100	3	3
	III	15UCM203	Core 3 - Financial Accounting	6	25	75	100	3	5
	III	17UCM204	Core 4 – Modern Banking	4	25	75	100	3	3
	III	17UCM2A2	Allied 2- International Trade	6	25	75	100	3	5
	IV	16VED201	Value Education- Moral and Ethics **	2	-	50	50	3	2
III	III	17UCM305	Core 5 - Higher Financial Accounting	6	25	75	100	3	5
	III	15UCM306	Core 6 – Principles of Management	5	25	75	100	3	3
	III	15UCM307	Core 7 - Commercial Law	5	25	75	100	3	3
	III	16UCM308	Core 8 - Marketing	4	25	75	100	3	3
	III	15UCM3A3	Allied 3- Business Mathematics	6	25	75	100	3	5
	IV	15UCM3SL	Skill Based subject 1- Computer Applications (MS-Word and MS-Excel)- Practical –I	2	40	60	100	3	3
	IV	15TBT301/ 15TAT301/ 15UHR3N1	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- I**	2		75		3	2
	-	17UCM3IT	Institutional Training****	Grade****					
IV	III	15UCM409	Core 9 - Corporate Accounting	6	25	75	100	3	5
	III	17UCM410	Core 10 -Company Law	5	25	75	100	3	3
	III	17UCM411	Core 11 - Financial Management	5	25	75	100	3	3
	III	16UCM412	Core 12 - Business Communication	4	25	75	100	3	3
	III	15UCM4A4	Allied 4- Business Statistics	6	25	75	100	3	5

	IV	15UCM4SM	Skill Based subject 2- Computer Applications (MS-Power point and MS-Access)-Practical –II	2	40	60	100	3	3
	IV	15TBT402/ 15TAT402/ 15UWR4N2	Basic Tamil* / Advanced Tamil** (OR) Non-major elective- II**	2		75		3	2
V	III	15UCM513	Core 13 - Higher Corporate Accounting	6	25	75	100	3	5
	III	17UCM514	Core 14 - Cost Accounting	6	25	75	100	3	4
	III	16UCM515	Core 15 - Direct Tax	6	25	75	100	3	4
	III	17UCM516	Core 16 – Financial Markets and Services	5	25	75	100	3	3
	III	17UCM5E1	Major Elective 1 -	5	25	75	100	3	5
	IV	15UCM5SN	Skill Based subject 3- Computer Applications (Tally & Internet)-Practical –III	2	40	60	100	3	3
	-	17UCM5SP	Summer Project *****	Grade*****					
VI	III	17UCM617	Core 17 - Management Accounting	5	25	75	100	3	4
	III	17UCM618	Core 18 - Indirect Tax	5	25	75	100	3	3
	III	15UCM619	Core 19 - Auditing	4	25	75	100	3	3
	III	15UCM620	Core 20 – Entrepreneurial Development	4	25	75	100	3	2
	III	17UCM6E2	Major Elective 2 -	4	25	75	100	3	5
	III	15UCM6Z1	Project ***	6	20	80	100	-	5
	IV	15UCM6SO	Skill Based subject 4- Computer Applications (Tally & Internet)-Practical –IV	2	40	60	100	3	3
	V	15NCC/NSS/ YRC/PYE10 1	Extension Activities*	-	50	-	50	-	1
			Total				3800		140

@ Tamil/Hindi/Malayalam/ French/ Sanskrit – 14TML/HIN/MLM/FRN/SAN101 - 202

* No End-of-Semester Examinations. Only Continuous Internal Assessment (CIA)

** No Continuous Internal Assessment (CIA). Only End-of-Semester Examinations (ESE)

*** Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks.

**** The students shall undergo an Institutional training / field work for a minimum period of 2 weeks at the end of the Second semester during summer vacation and submit the report in the Third semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective Faculty. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

***** The students shall undergo for summer Project (like collection and fill up various forms of Banks, Tax, Export documents etc) at the end of the fourth semester during summer vacation and submit the report in the fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective Faculty. According to their marks, the grades will be awarded as given below

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

Major Elective Papers (can choose any one of the paper as elective)		
ELECTIVE - I	A	Business Research Methods
	B	Security Analysis and Portfolio Management
ELECTIVE - II	A	Human Resource Management
	B	Supply Chain Management

Non-Major Elective Papers

1. Human Rights
2. Women's Rights

Tally Table

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/Hindi/Malayalam/ French/ Sanskrit	200	6
2.	II	English	200	6
3.	III	Core – Theory/Project	2100	77
		Allied (4)	400	20
		Major Electives (2)	200	10
4.	IV	Basic Tamil / Advanced Tamil (OR) Non-major electives	150	4
		Skill Based subjects (4)	400	12
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Extension Activities NCC/NSS/YRC/PYE	50	1
		Total	3800	140

Note :

- CBCS – Choice Based Credit system
 CIA – Continuous Internal Assessment
 ESE – End of Semester Examinations

25 % CIA is applicable to all theory subjects except JOC and COP Courses, which are considered as extra credit courses.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE-29

END SEMESTER EXAMINATIONS QUESTION PAPERS PATTERN
(For the candidates admitted from the Academic year 2017-18)

Max Marks: 75

SECTION – A

10X1= 10 Marks

10 Questions (Choose the best answer: Two Questions from each unit with four choices)

SECTION – B

5 X 5 = 25

Marks

5 Questions either / or type (one question from each unit)

SECTION – C

5 x 8 = 40

Marks

5 Questions either / or type (one question from each unit)

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS),
COIMBATORE – 29**

END SEMESTER EXAMINATION QUESTION PAPER PATTERN

(For the candidates admitted from the academic year 2017 – 2018)

**Skill Based Subjects: Computer Application practical
Max. Marks 100**

Internals : 40 Marks
Externals : 60 Marks

Internals

1. Observation Note	: 10 Marks
2. Attendance	: 5 Marks
3. Model Practical Exam(1 out of 2 program)	: <u>25 Marks</u>
TOTAL	<u>40 Marks</u>

Model Practical Exam

1. Algorithm	: 5 Marks
2. Program & Execution	: <u>20 Marks</u>
TOTAL	<u>25 Marks</u>

Externals

1. Record	: 10 Marks
2. End Semester Practical (2 out of 3 programs)	: <u>50 Marks</u>
TOTAL	<u>60 Marks</u>

UCM 2
SEMESTER I
Core 2: BUSINESS ORGANISATION
Subject Code: 17UCM102

Total Hours: 60

Credit Points: 3

Objective: On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Business Combinations.

Unit I (12 Hours)

Nature and scope of Business-objectives of business. Forms of Business Organisation –***Sole Trader, Partnership firms**, Companies (General Only) and Co-operative Societies - Public Enterprises.

Unit II (12 Hours)

Location of Business Unit – Theories of location - Factors influencing location, localization and delocalization of industries Process of Location.

Unit III (12 Hours)

Size of Business Unit: Factors determining the size of Business Unit – Optimum Firm, equilibrium firm and representative firm – Tendency towards large scale business unit

Unit IV (12 Hours)

Trade Associations & Chamber of Commerce–Importance and types, Advantages – Business ethics.

Unit V (12 Hours)

Stock Exchange – Meaning – Functions – SEBI- Role and Functions –BSE & NSE — Demat A/c – Remat a/c.

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Text book:

Business Organisation Management – Y.K.Bhushan – Sultan Chand & Sons

Reference Books:

Business Organisation -Kathiresan&Dr.Radha – Prasanna Publishers

Business Organisation – Sharma R K &Shashi K Gupta - Kalyani Publishers

Business Organisation& Management - Shukta – Sultan Chand & Sons

UCM 4
SEMESTER II
Core 4: MODERN BANKING
Subject Code: 17UCM204

Total Hours: 60

Credit Points: 3

Objectives : After the successful completion of the course the student will be able to know the functions of banks.

Unit I (12 Hours)

Meaning and Definitions of Banking – Classification of banks – Banking system – Banks and Economic development – Reasons for Nationalization of major commercial banks in India – Privatization of Banks - Indian Money Market – Features and Drawbacks.

Unit II (12 Hours)

Commercial Banks- Functions of Commercial Banks – Credit creation by Commercial Banks – Functions of Reserve Bank of India – Credit control measures – Recent Trends in Banking (Concepts Only): Venture Capital- Factoring services – e-Banking – Phone Banking – Net Banking- NEFT – RTGS (Recent Concepts)***Credit cards – ATM services**

Unit III (12 Hours)

Relationship between Banker and Customer - General and Special relationship – Bankers rights and obligations – Garnishee order

Unit IV (12 Hours)

Opening of a new account – Formalities – Types of accounts – Savings account – Current account – Special types of accounts – Minor – Lunatic –Joint stock companies – Joint accounts – Partnership accounts

Unit V (12 Hours)

Negotiable Instruments Act 1881 - Characteristics of Cheques – Crossing of Cheques – Endorsement – Circumstances for dishonoring of Cheques – Paying Banker.

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Text Books:

Banking theory law & practice - Gordon E & K Natarajan - Kalyani Publishers
Indian Banking - S.Natarajan&R.Parameshwaran - S.Chand&Co Pvt Ltd
Banking theory law & practice - Sivagnana Sidhi and Rajesh

Reference Books:

Banking theory law & Practice -Sundaram K P M & R L Varshney- S.Chand&Co.Ltd
Banking law & practice - Maheshwari S N -Kalyani publishers

UCM 5
SEMESTER III
Core 5: HIGHER FINANCIAL ACCOUNTING
Subject Code: 17UCM305

Total Hours: 90
Points: 5

Credit

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

Unit I (18 Hours)

Partnership Accounts – ***Division of Profit – Fixed and Fluctuating Capital** – Past adjustments – Guarantee of Profits – Admission of partners – Limited Liability of Business.

Unit II (18 Hours)

Retirement and Death of a Partner – Treatment of joint life policies - Dissolution of firms – Accounting procedure – Modes of settlement of accounts between partners (Piecemeal Distribution).

Unit III (18 Hours)

Insolvency of a partner: Rule in Garner Vs. Murray –Insolvency of all partners. Amalgamation – Sale of firms.

Unit IV (18 Hours)

Insurance claims-Fire claims including loss of profit policy - Insolvency of Individuals – Statement of Affairs and Deficiency Accounts.

Unit V (18 Hours)

Accounting Standards (AS): Principles of Accounting Standards - AS – 1: Disclosure of Accounting Policies – AS -2: Valuation of Inventories – AS – 3: Cash Flow Statement – AS – 9: Revenue Recognition – AS – 10: Accounting for Fixed Assets – Depreciation Standards.

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80% and Theory 20%

Text book:

Financial Accounting - Reddy T.S & A Murthy- Margham Publishers

Reference Books:

Advanced Accountancy - Jain S P & K L Narang- Kalyani Publishers

Advanced Accountancy -Arulanandam M.A &K.S. Raman – Himalaya Publishing

Advanced Accountancy - Gupta R L & M Radhaswamy-Sultan Chand &Co.Ltd.

UCM 8
SEMESTER III
Core 8: MARKETING
Subject Code: 17UCM308

Total Hours: 60

Credit Points: 3

Objectives : On successful completion of this course, the students will get knowledge to examine and apply appropriate theories/concepts about marketing and advertising effectively.

Unit I (15 Hours)

Marketing-Definition – Nature – Scope and functions - Types- . Modern Marketing concepts – Distinction between marketing concept and selling concept.

Unit II (15 Hours)

Consumer Behaviour – Consumer buying motive - Market segmentation – Bases of market segmentation – Marketing mix - Product mix – Types of product – New product development – Product life cycle.

Unit III (15 Hours)

Product mix, Promotion mix -Advertising – Sales Promotion – Personal Selling – Marketing ethics – Branding – Labelling and Packaging - Price and Place.

Unit IV (15 Hours)

Pricing – Objectives of pricing – Factors affecting pricing decisions – Types of pricing. Place: Types of distribution channels – Factors in choice of distribution channels..

Unit V (15 Hours)

Recent trends in Marketing: Relationship Marketing –Green Marketing – Niche Marketing - E-Marketing - Career Opportunities In Marketing – ***Consumer Protection Act 1986– Measures – Consumerism.**

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Text Book:

Modern Marketing – Pillai R S N & Bhagavathi - S.Chand&Sons,

Reference Books:

Marketing Management – Philip Kotler – PrenticeHallpfIndia(P)Ltd

Marketing – Gandhi J C – Kalyani Publishers

Principles & Practice of

Marketing in India – Mamoria C B & R L Joshi - Sultan Chand & Sons

Marketing – Kathiresan Radha - Prasanna publications

UCM 10
SEMESTER IV
Core 10: COMPANY LAW
Subject Code: 17UCM410

Total Hours:75

Credit Points: 3

Objectives : To understand the various provisions of Companies Act 2013.

Unit I (15 Hours)

Indian Companies Act, 2013: Company – Definition and Features – Formation of Company - Registration of Companies - Kinds of companies – Differences between Public and Private Company – privileges of a private company-Conversion of a private company into public company.

Unit II (15 Hours)

Memorandum of Association- Meaning- Importance- Alteration- Doctrine of ultravires-Articles of Association – Doctrine of constructive notice and indoor management – Alteration of Articles – Prospectus- Contents.

Unit III (15 Hours)

Shares - Debentures – Allotment - Valid allotment - Irregular allotment - Effect of irregular allotment – Share certificate - Share warrant -Transfer and Transmission of shares***Employees stock option scheme.**

Unit IV (15 Hours)

Company Management – Board of Directors – Appointment –Qualification- Powers-Duties- Liabilities - Position –Women Directors - Managing director - Manager – Company secretary – Appointment, Qualification, Powers, duties , position and standards - Corporate Social Responsibility.

Unit V (15 Hours)

Company Meetings — Types - Resolutions, Minutes, Quorum and Proxy.– Winding up of companies - Various modes of winding up – Compulsory, Voluntary by Members and by Creditors.

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Text Book:

Company Law and Secretarial Practice- Kapoor N D - Sultan Chand & Sons

Reference Books:

1. Companies Act, 2013 Bare Act.
2. Companies Act, 2013 – Taxmann's Publications Private Ltd, New

UCM 11
SEMESTER IV
Core 11: FINANCIAL MANAGEMENT
Subject Code: 17UCM411

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a Scope of financial management and capital structure theories.

Unit I (15 Hours)

Financial Management-Introduction – Nature – Objectives – Functions – Role of finance manager– ***Sources of long term finance: Shares, Debentures, Ploughing Back of Profits.**

Unit II (15 Hours)

Cost of Capital – Meaning – Importance – Measurement of cost of equity, Preference, debt capitals – Cost of Retained Earnings- Weighted average Capital

Unit III (15 Hours)

Capital Budgeting – Meaning – Importance – Technique – PBP – ARR – NPV Method , IRR Method.

Unit IV (15 Hours)

Capital Structure — Meaning – Planning – its analysis – Theories of Capital Structure – Net income, Net operating income MM Hypothesis Theories - Factors affecting Capital structure - Leverage – Financial, Operating and Combined Leverage (Theory only)

Unit V (15 Hours)

Dividend Policy – meaning - types - Factors affecting Dividend Policy, Receivable Management, Cash management (Excluding Problems) - Working capital management – Estimation of working capital (problems).

Note: Theory 40% and Problem 60%

Text Book:

Financial Management - R.K.Sharma and ShashiK.Gupta -Kalyani Publishers

Reference Books:

Management Accounting - R.K.Sharma and ShashiK.Gupta -Kalyani Publishers
Financial Management - S.N.Maheswari
Financial Management - PrasannaChandra - Tata Mc Grew Hill
Financial Management - Khan M Y & P K Jain - Tata Mc Grew Hill

UCM 14
SEMESTER – V
Core 14: COST ACCOUNTING
Subject Code: 17UCM514

Total Hours: 90

Credit Points: 5

Objectives: After the successful completion of the course the student should have a thorough knowledge on the cost accounting principles and the methods of accounting cost

Unit I (18 Hours)

Cost Accounting – Definition, meaning and scope – ***Relationship of Cost Accounting with financial accounting and management accounting – Methods of costing – Types of costing** - Cost analysis, concepts and classifications – Elements of cost, preparation of Cost sheet.

Unit II (18 Hours)

Materials – Purchasing of materials, procedures and documentation involved in purchasing – Requisitioning for stores - Methods of Valuing material issues – FIFO, LIFO, Simple Average and Weighted Average –Levels setting – EOQ- Bank Reconciliation Statement.

Unit III (18 Hours)

Labour –Systems of wage payment – Time rate, Piece rate, Taylor’s Differential piece rate, Halsey premium and Rowan’s premium plan - Idle time - Control over idle time - Labour turnover - Computation methods- Separation- Replacement and flux Method.

Unit IV (18 Hours)

Overhead – Classification of overhead – Allocation - Apportionment and absorption of overhead – computation of machine hour rate and comprehensive machine hour rate – ABC analysis (Theory).

Unit V (18 Hours)

Process Costing - Features of process costing – Process losses, normal and abnormal loss, abnormal gain - Joint products and By-product (Theory only) - Operating Costing.

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80% and Theory 20%

Text Book:

Cost Accounting - Jain S.P. &K.L.Narang- Kalyani Publisher

Reference Books:

Cost Accounting - Ramachandran & Srinivasn
Cost and Management Accounting - Iyengar S.P. - S. Chand & Co

UCM 16
SEMESTER – V
Core 16: FINANCIAL MARKETS AND SERVICES
Subject Code: 17UCM5CL

Total Hours: 75

Credit Points: 3

Objectives : On successful completion of this course, the students will get knowledge to examine and apply appropriate theories/concepts about managing in business effectively.

UNIT –I (15Hours)

Financial markets – Structure – Money market - Features – Objectives - Capital markets – Importance - Difference between money market and capital market.

UNIT – II (15Hours)

Primary market: New Issue markets – Functions Issue Mechanism – Instrument of issue. Secondary market: Stock Exchange – Functions of securities – Role of secondary market – Organization of stock exchange – Listing of securities – Advantages and drawbacks- Methods of trading in a stock exchange - SEBI guidelines.

UNIT – III (15Hours)

***Banks as Financial Intermediaries – Commercial Banks role in financing –**
IDBI – IFCI – LIC – GIC – UTI – Functions.

UNIT – IV (15Hours)

Merchant Banking – Meaning, Origin and Growth - Merchant Banking in India – Merchant Banking Services. Mutual Fund – Concept and origin of mutual fund – Importance and growth of mutual fund in India – Mutual fund schemes.

UNIT – V (15Hours)

Leasing as sources of finance – Forms of leasing – Venture capital – Features – Importance. Factoring – Types – Securitization of assets – Mechanics of securitization – Utility of securitization.

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also

Text Book:

Financial Markets and Services – Gordon & Natarajan – Himalaya Publishing House

Reference Books:

Financial Management – Sharma R K & Shashi K Gupta – Kalyani Publishers

Financial Management – M Y Khan and Jain – Tata Mc Graw Hill

Principles of Financial Management – S.N.Maheshwari – Kalyani Publication

UCM 17
SEMESTER VI
Core 17: MANAGEMENT ACCOUNTING
Subject Code: 17UCM617

Total Hours: 75

Credit Points: 5

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

Unit I (18 Hours)

Management accounting – Meaning – Nature and Scope Financial Accounting - Objectives– Advantages and disadvantages – difference between Management accounting and cost accounting – Tools and techniques of Management accounting .

Unit II (18 Hours)

Ratio analysis – Significance – Classifications - Liquidity, efficiency , Solvency and Profitability ratios(excluding construction of Balance sheet) Limitations of ratios Analysis.

Unit III (18 Hours)

Fund flow analysis - Cash flow analysis (New Format only – Direct and Indirect Method)

Unit IV (18 Hours)

Cost – Volume – Profit Analysis – Marginal costing and Break even analysis- Managerial application of marginal costing – Significance and limitations of Marginal costing

Unit V (18 Hours)

Budgeting and Budgetary control – Definitions - Importance – Essential of budgetary Control- - Preparation of functional budgets – Cash, Production, Sales, Flexible.* **Importance and Classification of budgets.**

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Note: Problem 80% and Theory 20%

Text Book:

Management Accounting- Sharma & Shashi K. Gupta- Kalyani Publishers

Reference Books:

Management Accounting	- Khan M.Y. & P.K. Jain-Tata McGraw Hill
Cost and Management Accounting	- Saxena V.K. & C.D. Vashist -Sultan Chand & sons
Management Accounting	- Ramachandran & Srinivasan

UCM 18
SEMESTER VI
Core 18: INDIRECT TAX
Subject Code: 17UCM618

Total Hours: 75 Hours

Credit Points: 4

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

Unit I (18 Hours)

Features of Indirect Tax - Taxation under the Constitution - ***Advantages and Disadvantages of Indirect Tax**- Excise duties – Nature of Excise Duty – Chargeability – Definition and Concepts – ***Classification of Goods** – Valuation, Registration, and Clearance of Goods – Duty Payment.

Unit II (18 Hours)

Customs Duty – Objectives of Levy of Custom Duty – important Definitions – Types of Custom Duty – Customs Tariff Act 1975 – Classification and Valuation of Goods – Duty Drawback.

Unit III (18 Hours)

Service tax – Meaning, Features, Formation - Functions of Director of Service Tax, Registration of Service Tax – New Provisions of Service Tax – Administration of Service Tax – Negative list – Calculation of Service tax - GST – Benefits and Drawbacks.

Unit IV (18 Hours)

VAT– Meaning and Concept– Registration of VAT– Capital Goods – Computation - Refund - Mechanism –Return filing - Advantages and Limitations - TENVAT – Important Definitions - Methods of calculating VAT (Simple problems only) - Input and Output Tax - Tax Credit.

Unit V (18 Hours)

Central sales tax Act – Meaning of terms – Declared goods, dealer, registered dealer, interstate trade, determination of taxable turnover – form C (Industrial Purchase & Sales form).

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Note: Theory 80% and Problem 20%

Text Book:

Indirect taxation - Balachandran.V – sultan Chant & Co

Reference Books:

Indirect Taxation - Radha&Parameswaran – Prasanna& Co
Indirect Taxation - V.S.Datey - Taxmana Publication

**UCM 21
ALLIED
SEMESTER I
Allied Paper 1: BUSINESS ECONOMIC
Subject Code: 17UCM1A1**

Total Hours: 90

Credit Points: 5

Objective:

- On successful completion of this course, the students should have understood
- The objectives of business firms, Factors of production and BEP Analysis
- Types of competitions and price administration
- Government measures to control monopoly

Unit I (18 Hours)

Economics- Definition - Nature and scope of Economics – Utility analysis – Law of diminishing utility – Law of Equi-Marginal utility – Law of Diminishing Marginal Utility – Economic Analysis- Features and Methods.

Unit II(18 Hours)

Demand - Meaning and Definition– Demand Schedule – Law of Demand – Demand curves – Elasticity of Demand – Consumer's surplus

Unit III (18 Hours)

Production- Factors of production – Law of diminishing returns –Returns to scale – Scale of production – Economies of Scale of Production-Law of Supply – Types-Factors influencing supply

Unit IV (18 Hours)

Market- Classification of Market under Competition – Equilibrium under Perfect Competition of Firm and Industry - Pricing under perfect competition, Monopoly – Price Discrimination – Pricing under Monopolistic competition, Oligopoly and Duopoly

Unit V (18 Hours)

National Income – GDP- NDP- Personal Income and Disposable Income – Real Income – Methods of measuring National Income: Product Method, Income Method, Expenditure Method, Value Added Method – ***Problems in Estimating National Income.**

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Text Book:

Business Economics - Sankaran S - Margham Publishers

Reference Books:

Principles of Economics	- Seth M L	- LakshmiNarainAgarwal
Managerial Economics	- Sundaram K P & E Sundaram	- S.Chand&Co.Ltd
Managerial Economics	- Varshney R L and N Maheswari	- S.Chand&Co.Ltd

UCM 22
ALLIED
SEMESTER II
Allied Paper 2: INTERNATIONAL TRADE
Subject Code: 17UCM2A2

Total Hours: 90

Credit Points: 5

Objective: On successful completion of this course, the students should have understood the various concepts of International Trade, Trade Barriers, Export Financing, International Institutions, etc...

Unit I (18 Hours)

International Trade – Basis of International Trade, Gains from Trade, Terms used in International Trade – Forms of International Trade - Balance of Payments.

Unit II (18 Hours)

Trade Barriers – Tariff and Quotas – Classification of tariffs; Impact of Tariff; non-tariff barriers. Quotas: types of quotas; tariff vs. quotas. Counter Trade – Forms of Counter Trade.

Unit III (18 Hours)

Export Financing – Procedure for pre shipment and post shipment credit – Documentation- Letter of Credit – Features – EXIM Bank Functions- Export Credit & Guarantee Corporation-Functions.

Unit IV (18 Hours)

Recent EXIM Policy – Foreign Exchange Markets – Determination of foreign exchange rates-FEMA- FEMA ACT- Exchange Control – Objectives of Exchange Control- Methods of Exchange Control.

Unit V (18 Hours)

International Institutions – IMF –World Bank, IDA, IFC, *ADB; WTO and its functions.

***Self Study.**

Questions for Examination may be taken from the Self Study Portion also.

Text Book:

International Trade – Francis Cherunilam, Himalaya Publishing House

Reference Books:

Export Management – Balagopal T A S – Himalaya Publishing House

Business Policy and Strategic Management Text and Cases - Francis Cherunilam - Himalaya Publishing House, New Delhi

UCM 23

Major Elective

Elective Paper 1 : BUSINESS RESEARCH METHODS

Total Hours: 75

Credit Points: 3

Objective: To enable the students to acquire the knowledge of Research Methods
On successful completion of this course, the students should have understood the research methodology for doing the projects.

UNIT I (15 Hours)

Meaning and definition of research – objectives of research – Types of research – Significance of research – Research process – Criteria of good research.

UNIT II (15 Hours)

Research Problem – Selecting and defining the problem – Research Design – Concept relating to Research Design – Different Research Design – Research Plan.

UNIT III (15 Hours)

Sampling Design and Hypothesis – Implication of Sample Design – steps – Criteria of selecting sampling procedure – Characteristics of sampling design – Different types of sample design. Hypothesis – Characteristics – Concepts – Procedure.

UNIT IV (15 Hours)

Data Collection – ***Methods of Data Collection – Primary – Secondary** – Others – pilot study Report.

UNIT V (15 Hours)

Interpretation and report writing – Meaning of interpretation techniques – Significance – Steps in report writing – Layout of research report – Precaution for report writing.

***Self Study**

Questions for Examination may be taken from the Self Study portion also.

Note: Theory 100%

Text Books:

Research Methodology - C.R.Kothari

Reference Books:

Statistical Methods	- S.P.Gupta
Advanced Statistical Methods	- Sancheeti & Kapoor
Survey Method	- Mose C.A.
Research Methodology	- P.Saravanavel

UCM 24

Elective Paper 1 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Total Hours: 75

Credit Points: 3

Objective : To expose the students to the concepts of investment Risks and securities.
To enable them to understand and utilize the tools available for analysis.
To stress the need of portfolio management and its application.

UNIT I

Investment _ Meaning and process of Investment Management –Speculation
Investment Avenues in India.

UNIT II

Risk and Return – Historical and Expected return – Measurement – Risk and its measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

UNIT III

Security Valuation – Bond, Equity and preference share valuation – Yield to maturity- Bond value theorems.

UNIT IV

Fundamental and Technical Analysis – Economy, Industry and Company analysis – Tools for technical analysis- **Sources of information for analysis***.

UNIT V

Portfolio Selection, performance evaluation and portfolio revision- Formula plans. – Capital Asset Pricing Model (CAPM).

***Self Study**

Questions for Examination may be taken from the Self Study portion also.

Note: Theory 100%

Text books:

Investment analysis and portfolio management - Prasanna Chandra,second edition,
Tata McGraw Hill

Reference books:

Security Analysis and Portfolio Management - Kevin.s., prentice hall of India
Security Analysis and portfolio management - Punithavathy pandian, , Vikas
Investment Management - V.k.Bhalla

UCM 25

Elective paper 4: HUMAN RESOURCE MANAGEMENT

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Concept of Human resource Management labor Relation.

Unit I (15 Hours)

Human Resource Management - Nature and Scope - Difference between Personnel Management and HRM - Environment of HRM - Human Resource Planning.

Unit II (15 Hours)

Recruitment-Selection-Methods of Selection-Use of various Tests-Interview Techniques in Selection-Placement-Training-Methods-Techniques-Identification of the Training Needs-Training and Development.

Unit III (15 Hours)

Performance Appraisal-Transfer-Promotion and Termination of Services –Career Development. Remuneration-Components of Remuneration-Incentives-Benefits.

Unit IV (15 Hours)

Motivation-Welfare and Social Security Measures- Human Resource Audit-Nature-Benefits-Scope – Approaches.

Unit V (15 Hours)

Labour Relation-Functions of Trade Unions-Forms of Collective Bargaining-Workers participation in management-Types and effectiveness-***Industrial Disputes and Settlements.** (Excluding Laws)

***Self Study**

Questions for Examination may be taken from the Self Study Portion also.

Text Book:

Human Resource Management – C.B.Gupta – McGraw Hill

Reference Books:

Human Resource Management – K.Asawahappa – Tata McGrawHill

Human Resource Management - C.B.Memoria. - Himalaya Publication.

UCM 26

Elective Paper 6: BUSINESS ENVIRONMENT

Total Hours: 75

Credit Points: 3

Objectives : After the successful completion of the course the student should have a thorough knowledge on the Concept of Business Environment.

Unit I (15 Hours)

Concept of Business Environment – Classification, Nature, Significance of Business Environment – Micro & Macro Environment of Business – Environment Analysis for strategic decision making. Political Environment: Political system and business environment – Indian Constitutional Provisions on Business – Trade, Commerce and Inter course within the Territory of India- State control

Unit II (15 Hours)

Socio-Cultural Environment: Cultural Environment – Culture and cultural heritage – special features of culture – Elements of culture – Social Attitude – Foreign culture and Indian Business – Social Institutions – Social Responsibility of business – Changing Trends – Dimensions and Disclosures – Social Reporting

Unit III (15 Hours)

Economic Environment – Economic and non-economic environment- Environment and Management- Role of Business Economist – Economic System

Unit IV (15 Hours)

Technological Environment: Technology – Factors influencing Technology – Technological Developments - Foreign Technology and Foreign Capital – Factors to be considered for appropriate Technology – Economic Reforms – Environment for Foreign Trade and Investment

Unit V (15 Hours)

Industrial Environment: Factory Act, Bonus Act, Gratuity Act and Workmen's Compensation Act.

Text Book:

Business Environment – Dr. N.Premavathy - Sri Vishnu Publication

Reference Books:

Business Policy and Strategic Management Text and Cases - Francis Cherunilam - Himalaya Publishing House, New Delhi