



SRM

UNIVERSITY SIKKIM

(Estd. Under SRMUS Act, 2013)

PROGRAMME

BACHELOR OF COMMERCE

CURRICULUM AND SYLLABI

(For students admitted from the academic year 2015-16)

SRM UNIVERSITY
Sikkim

B.Com Curriculum

Course Category	Course Code	Course Name	L	T	P	L+T+P	C
SEMESTER-I							
Language	LAE1511	English – I	3	1	0	4	3
Core	BC01512	Managerial Economics	2	2	0	4	4
Core	BC01513	Financial Accounting	3	2	0	5	4
Core	BC01514	Organizational Behaviour	2	2	0	4	4
General	GEN1515	Environmental Studies [Internal Evaluation]	2	0	2	4	4
Skill	SPD1516	Computer Skills [Practical Course]	1	0	2	3	3
TOTAL						24	22
SEMESTER-II							
Language	LAE1521	English – II	3	1	0	4	3
Core	BC01522	Corporate Accounting -I	2	2	0	4	4
Core	BC01523	Legal system in business	2	2	0	4	4
Supportive	BC01524	Business Statistics	3	2	0	5	4
Supportive	BC01525	Case Study1 [Internal Evaluation]	2	2	0	4	4
General	GEN1526	Human Rights and Professional Ethics [Internal Evaluation]	2	0	1	3	3
Extension	EX*1527 *will be S/C/Y	NSS / NCC /Yoga [Internal Evaluation]	0	0	2	2	2
TOTAL						26	24
SEMESTER-III							
Core	BC01531	Corporate Accounting -II	2	2	0	4	4
Core	BC01532	Company Law	2	2	0	4	4
Core	BC01533	Financial Services	3	2	0	5	4
Elective	BC01534/ BC01535	Marketing / Corporate Finance	2	2	0	4	4
GENERAL	GEN1536	Value Education [Internal Evaluation]	1	0	2	3	3
Supportive	BC01537	CASE STUDY 2	1	0	2	3	3
Skill	SPD1538	Soft Skills & Verbal aptitude [Internal Evaluation]	0	0	2	2	2
TOTAL						25	24
SEMESTER-IV							
Core	BC01541	Management Accounting	3	2	0	5	4

Core	BC01542	Cost Accounting	3	2	0	5	4
Core	BC01543	Business Taxation	2	2	0	4	4
Elective	BC01544 / BC01545	Human Resource Management / Customer Relationship Management	2	2	0	4	4
Supportive	BC01546	Case Study 3 [Internal Evaluation]	0	0	3	3	3
Supportive	BC01547	Case study 4:[Internal Evaluation]	0	0	2	2	3
Skill	SPD1548	Quantitative Aptitude and Reasoning [Internal Evaluation]	0	0	2	2	2
		TOTAL				25	24
		SEMESTER-V	L	T	P	L+T+P	C
Core	BC01551	Financial Management	3	2	0	5	4
Elective	BC01552	Income Tax and Law Practice-I	2	2	0	4	4
Elective	BC01553	Research Methodology	3	2	0	5	4
Elective	BC01554/ BC01555	Business Environment/ Theory of Money & Banking	2	2	0	4	4
Skill	BC01556	Computer Applications in Accounting [Practical Course]	1	0	2	3	3
Skill	SPD1557	Entrepreneurial Development [Internal Evaluation]	0	0	3	3	3
Skill	SPD1558	Quantitative Aptitude and Reasoning – II[Internal Evaluation]	0	0	2	2	2
		TOTAL				26	24
		SEMESTER-VI	L	T	P	L+T+P	C
Core	BC01561	Auditing	2	2	0	4	4
Core	BC01562	Income Tax Law and Practice II	2	2	0	4	4
Core	BC01563	Financial Derivatives and Risk Management	2	2	0	4	4
Elective	BC01564 BC01565	Investment Management / Working Capital Management	2	2	0	4	4
Skill	SPD1566	Leadership and Team Management [Internal Evaluation]	0	0	2	2	2
Skill	BC01567	Project Work	0	0	6	6	4
		TOTAL				24	22

Case study topics include (but not limited to)

- Banking services * Financial System and service
- E-commerce and International business * Insurance sector

Total Credits: 140

- **Total Number of Hours per week includes L+T+P and Counseling / Library / Digital Reference / Guest Lecture / Co-Curricular Activities**

SEMESTER – I

LAE1511	ENGLISH – I	L	T	P	C
		3	1	0	3

INSTRUCTIONAL OBJECTIVES

- 1. To enable students improve their lexical, grammatical and communicative competence.**
- 2. To enhance their communicative skills in real life situations.**
- 3. To assist students understand the role of thinking in all forms of communication.**
- 4. To equip students with oral and appropriate written communication skills.**
- 5. To assist students with employability and job search skills.**
- 6. To improve the LSRW skills in the students**
- 7. To enable the students to understand the Grammar and usage of the language.**
- 8. To make the students culturally fit in the communicative environment.**

Listening and speaking skills - Common Errors in pronunciation-Describing the process (respective fields)-Conducting Meetings-Group Discussion-JAM (Just A Minute).

Reading Skill - Reading the newspaper and highlighting the news-Reading Comprehension-Summarizing and note making-Predicting the content.

Writing Skill - Interpretation of Data (flow charts, figures and pictures)-Writing notice, agenda, and minutes of meeting-Writing letters: business letter and informal letter-Writing a Resume and Covering letter-Essay Writing

Grammar - Tense and Concord-Preposition-Direct and Indirect Speech-Spotting and correcting the errors-Arranging the sentence in sequential order.

The Role of Marketing English for Research - Project proposal-Report Writing-Types of data-Methods of collecting Data -Presentation Techniques.

REFERENCE BOOKS:

1. Department of English and Foreign Languages. "English for Engineers", SRM University Publications, 2013.
2. Dhanavel, S.P. "English and Communication Skills for Students of Science and Engineering", Orient Blackswan Ltd., 2009.
3. Green, David. "Contemporary English Grammar Structures and Composition." Macmillian Publishers India Ltd, Delhi,
4. Taylor, Shirley, V.Chandra. "Communication for Business. 4th Ed. Dorling Kindersly India Pvt. Ltd., 2011.

BC01512	MANAGERIAL ECONOMICS	L	T	P	C
		3	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To familiarize the students with the fundamental principles of economics
2. To make them understand the relevance of economics in business decisions
3. To help them be equipped with economic tools for business analysis.

Natural & Scope of Managerial Economics – Significance of Managerial Economics. Demand Analysis – Basic Concepts and Tools for Analysis of Demand – Demand forecasting.

Cost Concepts and Cost Analysis – Production Function – Cost Price – Output Relations.

Price and Output Decisions under different Market Structures Perfect Competition – Monopoly – Monopolistic Competition – Oligopoly – Pricing Policy – Pricing Methods and Approaches – Product Line Pricing – Price Forecasting.

National Income-definition, measurement – Factors – difficulties in measurement. GDP-NDP-Business cycle- phases – Inflation- types and control measures. Managerial Economics in the Context of Globalization.

REFERENCES

1. Dr.Sankaran.S, "*Managerial Economics*", Margham Publications, 1999.

2. Varshney&Maheswari, “*Managerial Economics*”, Sultan Chand & Sons, 2007.
3. Victor L. Mote & Samuel Paul, “*Managerial economics*”, Tata McGraw-Hill Education, 1977

BCO1513	FINANCIAL ACCOUNTING	L	T	P	C
		3	2	0	4

INSTRUCTIONAL OBJECTIVES

1. Understand the basic accounting concepts and their application in business.
2. Apply the dual-entry recording framework to a series of transactions that results in a balance sheet.
3. Gain knowledge on the preparation of financial statements.
4. Develop the skills needed to analyze financial statements effectively, and
5. Students will be exposed to take decisions on depreciation method to be adopted

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 – Preparation of Cash Book.

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings

Classification of errors – Rectification of errors – Preparation of Suspense Account.- Bank Reconciliation Statement (Only simple problems).

Depreciation – Meaning, Causes, Types – Straight Line Method – Written down Value Method (Change in Method excluded). Insurance claims – Average Clause (Loss of stock only)

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method-Company Accounts-an Introduction –Issue of shares at par, at premium and at Discount- Prorata allotment-forfeiture and reissue of shares problems)

REFERENCES

1. Reddy T.S. & A. Murthy, *Financial Accounting*, Margham Publications, 2008.
2. ShuklaM.C., GrewalT.S., “*Advanced Accounting*”, Sultan Chand & Sons, 2001.
3. Tulsian, “*Financial Accounting*”, Pearson Education, 2004.

BC01514	ORGANIZATIONAL BEHAVIOUR	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

After completing this course, learners should be able to:

1. Understand the implications of individual and group behaviour in organizational context.
2. Understand the concept of organizational behaviour, the social organization and the diverse environment alongside with the management of groups and teams.
3. Appreciate the concept of organizational culture.
4. Manage conflict amongst groups in a business environment.
5. Comprehend and apply motivational theories in the workplace.
6. Identify changes within organizations and power and politics in organizations.

Introduction To Organizational Behaviour – Various Disciplines contributing to OB – Hawthorne Experiment – Foundation Of individual Behaviour – Need And importance Of Organizational Behaviour – Nature And Scope – Framework of Organizational Behaviour

Personality – Types – Factors Affecting Personality – Perception – Importance – Factors influencing Perception – Learning – Types of Learning Styles – The Learning Process

Motivation – Theories – Importance – Types – Values And Attitudes – Characteristics – Components – Formation And Measurement – Group Dynamics – Group Behaviour – Formation – Types Of Groups – Stages of Group Development – Conflict Management – Nature of Conflict – Types of Conflict

Leadership – Meaning – Importance, Leadership Styles – Leaders Vs Managers; Power and Politics – Sources Of Power

Organizational Structure and Design – Organization Climate – Factors Affecting Organization Climate – Organization Development – Organization culture – Organization Change – Current Trend in OB

REFERENCES

1. PrasadL M., *Organizational Behaviour*, Sultan Chand & Sons, 1994.
2. Stephen Robbins, “*Organizational Behaviour*”, Pearson Education, 2013
3. Bhattacharya, “*Organization Behaviour*”, Oxford University Press, 2013

GEN1515	ENVIRONMENTAL STUDIES	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

At the end of this course the learner is expected:

1. To gain knowledge on the importance of environmental education and ecosystem
2. To acquire knowledge about environmental pollution- sources, effects and control measures of environmental pollution
3. To understand the various energy sources, exploitation and need of alternate energy resources. Disaster management
4. To acquire knowledge with respect to biodiversity, its threats and its conservation and appreciate the concept of interdependence
5. To be aware of the national and international concern for environment for protecting the environment

Environmental education: Definition and objective. Structure and function of an ecosystem – ecological succession –primary and secondary succession - ecological pyramids – pyramid of number, pyramid of energy and pyramid of biomass.

Pollution – Air, water, soil –causes and effects and control measures. Specifically: acid rain, ozone layer depletion, greenhouse gas effect and global warming. Waste management: prevention and control measures of solid waste. (General).

National concern for environment: Important environmental protection Acts in India – water, air (prevention and control of pollution) act, wild life conservation and forest act .Functions of central and state pollution control boards. Issues involved in enforcement of environmental legislation.

Genetic, species and ecosystem diversity – bio diversity hot spots - values of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values - threats to biodiversity: habitat loss, poaching of wildlife – endangered and endemic species of India, Conservation of biodiversity: in-situ and ex-situ conservations.

Energy resources and their exploitation. Conventional energy sources: -coal, oil, biomass and nature gas (overview) - over- utilization. Non-conventional energy sources: hydroelectric power, tidal, wind, geothermal energy, solar collectors, photovoltaic, nuclear-fission and fusion. Energy use pattern and future need projection in different parts of the world, energy conservation policies.

Natural and Man-made disasters -types, causes, onset, impacts. (Viz. earthquake, flood, drought, cyclone, tsunami, volcanic, landslide, industrial accidents.). Forecasting and managements

REFERENCES

1. Jeyalakshmi.R, “*Principles of Environmental Science*”, 1st Edition, Devi Publications, Chennai, 2006.
2. De.A.K., “*Environmental Chemistry*”, New Age International, New Delhi, 1996.
3. Sharma.B.K. and Kaur, “*Environmental Chemistry*”, Goel Publishing House, Meerut, 1994.
4. Dara S.S., “*A Text Book of Environmental Chemistry and pollution control*”, S.Chand& Company Ltd., New Delhi, 2004.
5. Dr.RahavanNambiar, “*Textbook of Environmental studies*. SciTech Publication (India) Pvt.Ltd.Second edition

SPD1516	COMPUTER SKILLS	L	T	P	C
		1	0	2	3

INSTRUCTIONAL OBJECTIVES:

At the end of this course the learner is expected:

- 1. To gain knowledge on the basic computer system**
- 2. To understand the MS-WORD.**
- 3. To acquire knowledge with respect to MS-EXCEL**
- 4. To learn the basics of MS-POWERPOINT and ACCESS.**

Introduction to Computer Systems - Applications of Computers in Business – Types of Computers and Electronic devices – An overview of operation system – Single user systems – Multi user Systems – Assembler – Translator – Compiler – Different Computer Language.

The Word Processor - Creating a Document -Opening a Document -Laying Out the Page-Setting paper size, margins, and orientation -Creating headers and footers -Numbering pages -Entering and Editing Text-Modifying text-Moving and copying text -Finding and replacing text -Correcting mistakes automatically-Printing -Adding character to your characters -Planning Your Paragraphs-Aligning paragraphs -Spacing your lines -Making Lists -Bulleting lists-Numbering lists-Using a style -Creating a style - tables and columns

The Spreadsheet- Creating a Spreadsheet -Inputting Your Data -Entering your data -Editing your data -Filling cells automatically -Managing Columns and Rows-Copying, pasting, cutting, dragging, and dropping your cells -Adding the Art -Formula Basics-Adding, Subtracting, and More -Adding and other arithmetic -Adding with the Sum function -Rocketing into Orbit with Functions Using the AutoPilot: Functions dialog box -Editing functions -Entering functions manually -Copying and pasting formulas -Creating formula arrays - Recalculating formulas -Creating Magic Formula-Nesting functions -Creating conditional formulas

The Power Point Presentation - Creating a Presentation -Opening an existing presentation -Adding Slides -Adding text to a slide -Saving Your Presentation for Posterity - Making Presentations Picture Perfect -Adding Images -Clipping art -Drawing objects -Coloring Backgrounds -Creating a plain-colored background -Creating a gradient background -Hatching a background -Using a bitmap image as a background -Creating 3-D text-Inserting 3-D objects -

Animating Impressively -Using Text Effects Effectively -Creating Animation Effects -Creating Animated GIF files -Adding Slide Transition Effects - Showing a Presentation -Setting slide timing -Hiding slides -Specifying slide show settings -Delivering a Slide Show .

Ms-Access - Database development-Creating Access tables-Setting the primary key-Manipulating tables-Entering data with access forms-Selecting data with queries-Creating a multiple queries-Presenting data with access reports.

**Operating system and fundamentals
Computer Networks and Internet**

REFERENCE BOOKS:

1. Sinha P.K. & Sinha Priti, **Computer Fundamentals**, BPB Publications, 2007
2. Vishnu P. Singh, "*Ms Office 2007*", BPB Publications, 2007.
3. Ananthi Sheshasaayee, Sheshasaayee G., "*Computer Applications in Business & Management*", Margham publishers, 2004.
4. Lisa A.Bucki, John Walkenbach, Faithe Wempen Michael Alexander and Dick Kusleika, "*Mirosoft office 2013 Bible*", Wiley India Pvt. Ltd., 2013

SEMESTER II

LAE1521	ENGLISH – II	L	T	P	C
		3	1	0	3

INSTRUCTIONAL OBJECTIVES:

1. To cater to the essential aspects of communication skills thereby creating a congenial class room atmosphere, leaving enough scope for confident interactions and free flow of individual thoughts.
2. To enable the students understand the various modes of communication.
3. To make students aware about the etiquettes of communication.
4. To enhance communicative competence among the students.
5. To help the students to survive in culturally different environment by using apt communicative skills.
6. To assist students understand the role of thinking in all forms of communication.

Understanding Communication - Communication: Its importance- Cross-Cultural Communication- Effective Listening- Corporate Communication- Business Communication Aids- Building Communicative Competence.

verbal and non verbal communication - Face to face Communication- Communicating with the group- Communicating during business meetings- Job interview- Team Presentation- Body Language and eye contact- Dress Code- Personal Grooming.

Use Of Language - Formal usage of language- Usage of jargons- Correct choice of words- Tones, intonations, stress.

Electronic Communication - Use of internet- Writing e-mails and e-mail etiquette-Communicating over the telephone and Telephone Etiquette-Fax - The Impact of e-mails on business.

Surviving In the Work place through Communication - Balancing work life through communication-The impact of different people on work life balance- Life demands-Strategies of balance.

REFERENCE BOOKS:

1. Quintanilla, Kelly M., Shawn T. Wahl. "Business and Professional Communication." SAGE Publication India Pvt Ltd, Delhi, 2011.
2. Raman, Meenakshi, Prakash Singh. "Business Communication." 2nd Ed. Oxford University Press, Delhi, 2012.
3. Taylor, Shirley, V.Chandra. "Communicaton for Business. 4th Ed. Dorling Kindersly India pvt. Ltd., 2011.

BCO1522	CORPORATE ACCOUNTING – I	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

To gain knowledge on accounting methods relating to business

Issue of share and debentures- Various Kinds- Forfeiture- Re-issue- underwriting of shares and debentures.

Redemption of preference shares and debentures- Purchase of business- Profits prior to incorporation.

Preparation of Company final accounts- Computation of Managerial Remuneration.

Valuation of goodwill and shares Alteration of shares capital- Internal reconstruction and reduction of capital

Alteration of Shares Capital – Internal Reconstruction and Reduction of Capital

REFERENCES

1. Shukla & Grewal, Advanced Accounts, New Delhi, S Chand.
2. Reddy & Murthy, Corporate Accounting, Chennai. Margham Publication.
3. Jain & Narang, Company Accounts, New Delhi, Kalyani Publications.
4. Gupta R L, Corporate Accounting, New Delhi, Sultan Chand.
5. Arunachalam & Raman, Corporate Accounting, New Delhi, Himalayan Publishing House.

BCO1523	LEGAL SYSTEM IN BUSINESS	L	T	P	C
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		2	2	0	4
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COURSE RATIONALE

Students will gain an understanding of basic business legal vocabulary. The course will include an understanding of the legal system related to business administration. Students will gain an understanding of contract law, their rights and responsibilities as citizens, utilization of financial transactions, employment and agency relationships, and the regulations governing different types of business organizations.

COURSE OBJECTIVES

1. To impart basic knowledge of the Indian Industrial legislations.
2. To understand the maintenance of industrial harmony and ensuring healthy relationship among the workforce for achieving the organizational goals.
3. To familiarize with the different concepts and practices of the Public Relations in organizations.

Introduction and Meaning – Law of contract –Elements of contract: Offer and Acceptance-Capacity of parties-Consideration-Free Consent-Legality of Object-Discharge of Contract- Quasi contract – Special Contracts-indemnity and guarantee – Bailment & Pledge

Sale of Goods Act –Transfer of Property Act.

Companies Act – Definition – Formation – Memorandum of Association – Articles of Association – Prospectus – Share capital – Debentures- Winding up.

The Laws of Trade Marks – Copyright – Patents – Designs – Trade related Intellectual Property Rights – Trips – FEMA – Consumer Protection Act – Negotiable Instrument Act.

Cyber laws – Changes made in Indian Penal Code – Indian Evidence Act – banker’s book Evidence act – Reserve Bank of India – Information Technology Agreement ITA. Competition act.

REFERENCES

1. Sumathi S & Saravanevel P, *Legal Aspects of Business*, Himalaya Publishing House, 2003.
2. Kapoor N.D., *“Business Law”*, Sultan Chand & Sons, 2005.
3. Kapoor N.D., *“Elements of Law”*, Sultan Chand & Sons, 2006.

BC01524	BUSINESS STATISTICS	L	T	P	C
		3	2	0	4

INSTRUCTIONAL OBJECTIVES

To understand quantitative methods and statistical tools to business problems which would enable to take decisions and quantify various business plans.

MATRICES:

Definition and types of matrices – algebra of matrices – multiplication of two matrices – inverse of a matrix – solution of simultaneous equations using matrix method – Cramer’s rule.

COMMERCIAL MATHS AND PROBABILITY

Percentage – ratio and proportion – simple interest and compound interest – profit and loss, Mark price-Discounts(simple problems only)-Index numbers-Chain Base and Fixed based index numbers-Methods of Constructing cost of living index-Probability-concepts-Addition and Multiplication theorems-Conditional Probability-Bayes Theorem.

FREQUENCY DISTRIBUTION and MEASURES OF CENTRAL TENDENCY & DISPERSION

Introduction of statistics – meaning of data – discrete variates – continuous variates – formation of frequency distribution – charts & graphs- Arithmetic mean – median – mode – definition – calculations – quartile – decile – percentile – range – Q.D – S.D – variance and coefficient of variation.

TIME SERIES

Time Series – Components of Time series-Fitting straight line trend-Demand Forecasting

CORRELATION & REGRESSION

Simple correlation analysis – Karl Pearson’s coefficient of correlation – spearman’s rank correlation coefficient – simple regression analysis.

REFERENCES

1. Sancheti D.C.and KapoorV.K., Business Mathematics, Sultan Chand & Sons, 1993.
2. Gupta M.P. & GuptaS.P., “Business Statistics”, 16th Edition, Sultan Chand Publications, 2008.
3. Vittal P.R., “Business Mathematics”, Margam Publishers, 2003.

BCO1525	Case Study 1	L	T	P	C
		0	2	2	4

INSTRUCTIONAL OBJECTIVES

After undergoing the practices of the skills learners will be able to:

1. Understand the practical applications of the given topic
2. Know the methods of operation of given topic

GEN1526	HUMAN RIGHTS AND PROFESSIONAL ETHICS	L	T	P	C
		2	0	1	3

INSTRUCTIONAL OBJECTIVES:

At the end of this course the learner is expected:

1. To gain knowledge on ethical practices around the world.
2. To understand and imbibe ethical values which are important in furthering one's professional life in workplaces

Human Values - Types- morals- ethics- integrity- work ethics- service learning- virtues- respect for others- honesty- courage- commitment- empathy- challenges in the workplaces- character- spirituality- corporate excellence.

Variety Of Moral Issues - Types of inquiry- Moral dilemmas- Moral autonomy- Kohlberg's theory- Gilligan's theory- consensus and controversy- Models of professional roles- Theories about right action.

Self Interest - Customs and religion- Use of ethical theories- Valuing time- Cooperation codes of ethics- Outlook on law- The challenger case study.

Safety and Risk - Assessment- Responsibility and rights- Risk benefit analysis- Reducing risk- The three mile island and Chernobyl case studies.

Global Issues- Multinational corporations- Environmental ethics- Computer ethics- Weapons development and ethics- Moral leadership.

REFERENCE BOOKS:

1. Naagarajan R S A *“Textbook on Professional Ethics and Human Values, New Age International”*, New Delhi 2006.
2. Mike Martin. *Ethics in Engineering*, McGraw Hill, New York 1996.

EX*1527 * Will be S/C/Y	NSS/NCC/Yoga	L	T	P	C
		0	0	2	2

To imbibe in the minds of students the concepts and benefits of NSS /NCC/Yoga and make them practice the same

SEMESTER III

BC01531	CORPORATE ACCOUNTING – II	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

After completing this course, learners should be able to:

1. Understand the concept of Managing Human Resources and work
2. Identify effective Human Resources practices
3. Understand the importance of HPR, Training, and performance appraisal

Human Resource Accounting- Accounting Standards-Financial Reporting practices-Accounting for price level changes.

Final Accounts of Insurance Companies including Balance sheet.

Final Accounts of Banking Companies including Balance sheet.

Amalgamation-Absorption and External Reconstruction of a Company - (Intercompany investment excluded)

Liquidation-Statement of affairs and Deficiency accounts –Liquidator's final statements of receipts and payments.

REFERENCES

1. Shukla & Grewal, Advanced Accounts, New Delhi, S Chand.
2. Reddy & Murthy, Corporate Accounting, Chennai, Margham Publication.
3. Jain & Narang, Company Accounts, New Delhi. Kalyani Publications.
4. Gupta R L, Corporate Accounting, New Delhi, Sultan Chand.
5. Arunachalam & Raman, Corporate Accounting, New Delhi, Himalayan Publishing House

BC01532	COMPANY LAW	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To familiar with Company Law, sharing business
2. To draft MoA

Definition of joint stock company – kinds – formation – Promotion – Incorporation and certificate of commencement.

Memorandum of association – contents and alteration – doctrine of ultra vires – articles of association – contents – doctrine of indoor management- prospectus – contents – statement in lieu of prospectus.

Share capital – kinds of shares – voting rights – borrowing powers of companies – membership in a company – directors – legal position – appointment, removal, rights, duties and powers – qualification and disqualification.

Meetings and resolutions - Statutory meeting – annual general meeting – extraordinary general meeting – resolutions – types.

Winding up of a company – modes of winding up - winding up by the court – voluntary winding up – creditors voluntary winding up.

REFERENCES

1. Avtar Singh, Company Law, Avtar Singh, Mohan Law House, India
2. Kapoor, N D, Company law – Sultan Chand, New Delhi
3. Bangia R K, Company Law, Mohan Law House, New Delhi
4. DadriAlam S & Saravanavel, Company Law, Himalaya Publication, New Delhi
5. Gonga P P S, Text book on Company Law, S.Chand, New Delhi

BCO1533	FINANCIAL SERVICES	L	T	P	C
		3	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To understand financial concepts and merchant banking
2. To study leasing, capital marketing risk

Financial services – meaning – Financial services and economic environment – Financial Institutions and other participants in the financial services sector.

Merchant Banking – Functions – Issue Management – Underwriting – Capital Market – Stock Exchange – Role of SEBI.

Introduction to leasing – Concepts and Characteristics - Merits and Demerits - Types of leasing – Lease agreement – Hire purchase Vs lease – Rights and Duties of hire vendor and hire purchaser. Factoring – Types and feature of factoring agreement – Functions.

Venture capital – meaning and characteristics – criteria for assistance – schemes and guidelines –Assessment of risk. Consumer Finance and Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – Symbols.

Mutual Funds – SEBI Guidelines – Features and types – Management structure and performance evaluation – Growth and recent trends – Investor services.

References:

1. KhanM.Y. (2013), “*Indian Financial System*”, Tata McGraw Hill, New Delhi.
2. Dr.Gurusamy.S. (2013), “*Financial Services and Systems*”, Vijay Nicholes Imprint Pvt. Ltd., Chennai (all the 5 units)
3. BholeL.M., “*Finance Institutions and Markets*”, Tata McGraw Hill, New Delhi
4. Dr..Balu V, “*Merchant Banking & Finance Services*”, Sri Venkateswara Publication, Chennai

BCO1534	MARKETING	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To understand market evolution, modern market
2. To learn sales promotions, customer behaviour, market management

Market-meaning and classification of market- evolution of marketing concept-marketing-definition-macro and micro marketing-features of modern marketing.

Approaches to the study of marketing – marketing environment-marketing function- functions of exchanges and function of physical distribution marketing function and facilitating function.

Marketing management and the planning process, marketing research and marketing information system-consumer behavior.

The promotional mix- sales promotion and advertising the promotion mix-personal selling.

REFERENCES

- 1. Philip Kotler, Principles of Marketing, India, Prentice Hall.**
- 2. Walker Stanton, Marketing, India, McGraw Hill.**
- 3. Michael Etzel, Bruce Walker et al, Marketing Concepts and Cases, India, Tata Mcgraw Hill.**
- 4. KaushikMukerjee, Marketing: Modern Practices, India, Icfai University Press.**
- 5. Leadley Forsyth, Marketing, Kogan Page India Pvt Ltd.**

BC01535	CORPORATE FINANCE	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

- 1. To understand corporate finance, planning and capital structures**
- 2. To understand financial markets**

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization-importance of financial management – finance manager – role.

Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalisation – over capitalization – under capitalization – capital gearing .

Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – debt capital.

Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.

REFERENCES

- 1. S.C. Kucghal, Corporate Finance.**
- 2. P.V. Kulkarni, Corporation Finance Principles.**
- 3. M.Y. Khan and P.J. Jain, Financial Management.**
- 4. Dr. S. Gurusamy, Financial Services.**

GEN1536	VALUE EDUCATION	L	T	P	C
		1	0	2	3

INSTRUCTIONAL OBJECTIVES:

- To define values understand its broad implications in life.**
- To demonstrate an acknowledgement and acceptance of the realities of diversity(ethnicity, culture, spirituality/religion)**
- To develop an understanding of how values influence decision making and behavior**
- To recognize the need to live together in atmosphere of peace and contributing to sustainable development**
- To familiarize the students with the concepts of “right” and “good” in individual and social context**
- To develop in them the sense of respect for the teachings and values of every Religion.**
- To understand the core value and sub value in cross-cultural context.**

Ethics (Axiology) - To familiarize the students with the concepts of “right” and “good” in individual and social context - Help him/her determine what action or life is best to do or live - Right conduct and good life

Explications for how a highly, or at least relatively highly, valuable action may be regarded as ethically "good" , and an action of low, or at least relatively low, value may be regarded as "bad" - Value systems- Positive and negative value.

Behavioural Psychology - Perceptual,Cognitive and Emotional Development (friendships, peers, mora development) - Emotions revealed and Emotions assessed - EQ Tests.

Humanism - Cross Cultural Learning - Inclusive humanism - The inclusive sensibility of all species, planet and lives - Animalism - theory of evolution - Religious Values (Reference to World Religion).

Ethnical And Social Issues - Perspective Discussions - Movies related to ethnical and social issues will be aired - Videos related to value inculcation will be aired.

REFERENCE BOOKS:

1. Moral Element by Dr. Shanthichitra, Published by Department of English, FSH,SRM University, Chennai
2. Collective Learning for Transformational Change by Valerie A. Brown, Judith A.Lambert.
3. Defining the Humanities by Robert Proctor.
4. The Moral Animal by Robert Wright.

BC01537	CASE STUDY 2	L	T	P	C
		1	0	2	3

INSTRUCTIONAL OBJECTIVES

After undergoing the practices of the skills learners will be able to:

1. Understand the practical applications of the given topic
2. Know the methods of operation of given topic

SPD1538	SOFT SKILL & VERBAL APTITUDE	L	T	P	C
		0	0	2	2

INSTRUCTIONAL OBJECTIVES

To equip the students with the required soft skills that would instill confidence and courage in them, to take up new opportunities for their career

Self-analysis - Attitude perceptions– Positive approach to challenges.

Change management – ideas & approach -Goal setting – vision -

Time management planning - Entrepreneurial skills Leadership skills -

People management – team work, leadership.

Decision making –

problem identification

Verbal communications- Synonyms - Antonyms - Idioms and phrases - Sentence

completion - - Sentence correction - Reading comprehension -

Case studies (Topics: Current affairs across all related fields - and other such topics of the general criteria)

Text Book

Career Development Department. “INSIGHT.” SRM University.

REFERENCE BOOKS:I

1. Mitra, Barun K. “Personality Development and Soft Skills.” Oxford University Press, Delhi , 2013.
2. Managing Soft Skills for Personality Development. Ed. B. N. Gosh. Tata McGraw Hill Education Pvt Ltd,
3. Kumar, Sujit. “The Pearson Guide to Verbal Ability for the CAT and Other MBA Examinations. Pearson Publication, 2013.
4. Sharma, Arun., Meenakshi Upadhya “How to Prepare for Verbal Ability and Reading Comprehension for CAT. McGraw Hill Education (India) Private Limited; 4 edition, 2011.

SEMESTER IV

BC01541	MANAGEMENT ACCOUNTING	L	T	P	C
		3	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To learn management accounting principles
2. To solve fund and cash flow statements
3. To prepare budgetary control and ratio analysis

Management Accounting – Meaning, scope, importance and limitations – Management Accounting vs. Cost Accounting. Management Accounting vs. Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.

Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios.

Funds flow and Cash flow statements.

Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Production, Cash and Flexible Budgets.

Marginal costing (excluding decision making) – difference between Absorption Costing and Marginal Costing – CVP analysis – Break Even Analysis – Break Even Chart.

REFERENCES

1. Murthy &Guruswamy, Management Accounting, Tata McGraw Hill, India
2. Vij, Management Accounting, Macmillan Publishers, India
3. Khan M Y, Jain P K, Management Accounting, Tata McGraw Hill, India
4. Agrawal, Principles of Management Accounting, Asian Books, India
5. Kothari, Management Accounting: Concepts & Applications, Macmillan Publishers India

BC01542	COST ACCOUNTING	L	T	P	C
		3	2	0	4

INSTRUCTIONAL OBJECTIVES

To learn cost accounting principles and concepts

Cost Accounting-Nature and scope- Cost analysis, concepts and classifications – Installation of costing systems, cost centres and profit centres.

Cost sheets- tenders-Quotation. Reconciliation of cost and financial accounts.

Material purchase control, Level, aspects, need and essentials of materials control. Stores control – stores department. EOQ – stores records – ABC analysis – VED analysis – Pricing of issue of materials – FIFO, LIFO, and HIFO.

Labour cost – computation and control. Time keeping Methods of wage payment – Time rate and Piece rate system. Payroll procedures. Idle time and over time. Labour turnover. Overheads – Classification. Allocation, apportionment and absorption -

Accounting and control of overheads – Manufacturing, Administration, Selling and Distribution. (Primary and secondary Distribution). Machine Hour Rate

REFERENCES

1. Nigam R S., Narang, S P, Sehgal, B C, Principles and Practice of Cost Accounting, India, S Chand and Co.
2. Iyengar S P, Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi.
3. Bhar B K, Cost Accounting, Methods & Problems, Academic Publications, New Delhi.
4. Maheswari S N, Problems and Solutions in Cost Accounting, Sultan Chand Sons, New Delhi.
5. Jain S P, K L Narang, Cost Accounting, Kalyani Publishers, New Delhi.
6. Vinod K. Singhania, Students Guide to Income Tax, Taxman.Publication, New Delhi
7. Reddy T S &Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai

8. Mehrotra H C, Income Tax law and Accounts, SahityaBhawan New Delhi.

BC01543	BUSINESS TAXATION	L	T	P	C
		2	2	0	4

To provide working knowledge of the law and procedure relating to Central Excise, Customs and Central Sales Tax and to integrate the relevance of these laws with financial planning and managerial decisions.

Introduction - Special features of indirect tax levies - all pervasive nature, contribution to Government revenues; fiscal preference as instrument of planning and development role of indirect tax laws; tax planning and tax management - meaning and significance

Central Excises Act, 1944 - Nature of levy of excise duty; classification of excisable goods; price lists and their significance; valuation of excisable goods; central excise registration - detailed procedure. * Clearance of excisable goods - procedure under physical control, compounded levy scheme and self-removal procedures; gate passes, Personal Ledger Account and Daily Stock Accounts. * Exemption from excise duty levies - nature and types of exemption notifications. * Procedure for clearance of samples, semi-finished goods and return and retention of duty paid goods. * Adjudication and Appeals - detailed procedure before various Excise Authorities and the Appellate Tribunal.

The Customs Act, 1962 - Details of procedure in relation to levy, collection and exemption from customs duties - documents to be prepared and presented to customs authorities; valuation of goods; clearance of imported and exported goods - procedure * Detailed procedure in relation to transportation and warehousing - relevant rules and regulations * Drawback of customs duties paid - preparation and submission of drawback claim forms * Adjudication and appeals before the customs authorities and the Appellate Tribunal.

The Central Sales Tax Act, 1956 - Inter-State sales, Intra-State sales and sales in the course of import and export, taxability of inter depot/inter-branch transfer of goods, levy and collection of sales tax procedure; appeals, revision and rectification of assessments - procedure; concept of consignment tax.

The Central Excise including Central Value Added Tax (CENVAT); Basics of Indian Income tax act (theory only) – Service Tax – Fringe Benefit Tax - Entry Tax and Octroi

REFERENCES

- 1. Business Taxation by T.S.Reddy&Dr.Y.Hari Prasad Reddy, Margham Publication, 2006**
- 2. Relevant Bare Acts**

BCO1544	HUMAN RESOURCE MANAGEMENT	L	T	P	C
		2	2	0	4

COURSE RATIONALE

The course aims at equipping learners with the analytical and conceptual skills necessary to interpret the nature, forms and incidences of human resources management (HRM) and the key issues facing organizations in their attempts to develop and implement HRM policies.

COURSE OBJECTIVE:

After completing this course, learners should be able to:

- 1. Understand the concept of Managing Human Resources and work**
- 2. Identify effective Human Resources practices**
- 3. Understand the importance of HPR, Training, and performance appraisal**

Meaning, Nature and Scope of HRM – Personnel Management Verses HRM-Importance of HRM-Functions of HRM-Classification of HRM Functions

Basis for HRP – Meaning and Objectives of HRP – Benefits of HRP – Factors affecting HRP – Process of HRP – Problems of HRP

Recruitment – Job Analysis – Purpose – Job Description – Job Specification – Recruitment policy – Centralized /decentralized recruitment – Sources of-Factors affecting Recruitment – Recruitment Process – Recruitment Vs Selection – Selection Procedure – Placement – Induction – Objectives – Advantages

Training & Development – Purpose – Need – Importance – Techniques (on the job & off the job) – Evaluation – Benefits – Management Development

Programme – Job Enlargement – Job Enrichment – Job Evaluation – Meaning – Purpose – Techniques.

Performance Appraisal – Need – Importance – Techniques – Benefits – Career Planning –Need – Process – Succession Planning – Career Development – Steps – Career Development Actions – Advantages

REFERENCES

- 1. Aswathappa K, Human Resource Management, Tata McGraw Hill, New Delhi, 2013**
- 2. Rao, V. S. P., “Human Resource Management”, Pearson, New Delhi, 2005.**
- 3. Cascio, W. F., “Managing Human Resources”, Tata McGraw Hill, New Delhi, 2010**

BCO1545	CUSTOMER RELATIONSHIP MANAGEMENT	L	T	P	C
		2	2	0	4

COURSE RATIONALE

The course provides an insight to the concepts, applications, e-CRM solutions and implementation of CRM.

COURSE OBJECTIVES

To enable students understand the concept of Customer Relationship Management, CRM applications in Consumer and Business Markets and application of Technological tools for e-CRM solutions.

THE CONCEPT OF CUSTOMER RELATIONSHIP MANAGEMENT

Introduction-explosion of CRM in marketing and IT-enablers of growth of CRM-criticality of customer relationships-Adoption and implementation of CRM-conceptual foundations of CRM-building customer relationship and economics of CRM.

CRM APPLICATIONS IN CONSUMER AND BUSINESS MARKETS

CRM in service industries-Banking, Insurance,telecom,Hospitality,HealthCare,Airlines etc.,-CRM in B2B markets.

TECHNOLOGICAL TOOLS FOR CRM

Components of eCRM solutions-Introduction-Data Ware housing-Data mining-campaign management-sales force automation-Customer Service and Support-Role of interactive Technologies-Product offerings in the CRM Market Space-Contact Centers for CRM.

CRM IMPLEMENTATION

Implementation road map-Developing a relationship orientation-customer centric marketing and processes-Building organizational capabilities through Internal Marketing-Issues in Implementing a Technology solution for CRM

OPERATIONAL ISSUES IN IMPLEMENTING CRM

Process view of CRM-learning from customer defections-customer retention plans-evaluating retention programmes.

REFERENCES

1. Shainesh G.and JagdishN.Seth, CRM, McMillan, 2006.
2. Jagdish N Sheth, Atulparvathiyar and G.Shainesh, "*CRM:Emerging concepts,Tools and applications*", Tata McGrawHill, 2001
3. Francis Buttle, "*CRM Concepts & Technologies*", Rout ledge, Second Edition, 2009.

BC01546	CASE STUDY 3	L	T	P	C
		0	0	3	3

INSTRUCTIONAL OBJECTIVES

After undergoing the practices of the skills learners will be able to:

1. Understand the practical applications of the given topic
2. Know the methods of operation of given topic

BC01547	CASE STUDY 4	L	T	P	C
		0	0	2	2

INSTRUCTIONAL OBJECTIVES

After undergoing the practices of the skills learners will be able to:

1. Understand the practical applications of the given topic

2. Know the methods of operation of given topic

SPD1548	QUANTITATIVE APTITUDE AND LOGICAL REASONING – I	L	T	P	C
		0	0	2	2

PURPOSE/ OBJECTIVES

This module would train the students on the quick ways to solve quantitative aptitude problems and questions applying logical reasoning, within a short time span given during the placement drives.

Mock interviews on one-on-one basis

Quantitative aptitude

Partnership

Simple Interest, Compound Interest

Profit and Loss

Problems on Clock, Calendar and Cubes

Permutation and Combination

Allegation and mixtures

Logical Reasoning

Letter and Symbol series

Number series

Analyzing arguments

Making judgments

REFERENCES

1. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand Limited 2011
2. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata McGraw Hill, 3rd Edition, 2011
3. Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata McGraw Hill, 4th Edition, 2012
4. Other material related to quantitative aptitude

SEMESTER V

BC01551	FINANCIAL MANAGEMENT	L	T	P	C
		3	2	0	4

INSTRUCTIONAL OBJECTIVES

1. Understand the role and importance of a financial manager
2. Identify and evaluate the alternative sources of business finance
3. Discuss and apply working capital management techniques
4. Understand the factors influencing cost of capital and calculating cost.
5. To take decisions on capital structure.
6. Evaluate the financial viability of investments

Meaning, Objective and scope – Relationship between management accounting, Cost accounting and financial accounting – Financial statements – Tools for analysis and interpretation.

Financial planning and control – Leverage – Operating leverage, financial leverage and combined leverage -Working capital management- operating cycle- determination of Working capital.

Cost of capital – Basic concepts, rational and assumptions – Cost of equity capital – Cost of debt – Cost of preference capital – Cost of retained earnings- Weighted Average Cost of Capital.

Capital structure decision of the firm – Composition and sources of long – term funds – Factors determining funds requirements.

Financial Information systems – Capital Budgeting – Pay Back Period (PBP) – Net Present Value (NPV) – Average Rate of Return – Internal Rate of Return – Only Simple Problems

REFERENCES

1. MurthyA., Financial Management, Margham Publications, 2010.
2. Prasanna Chandra, Financial Management: “*Theory and Practice*”, Tata McGraw-Hill Education, 2008.
3. Khan M Y & P K Jain, Financial Management: “*Text, Problems Cases*”, Tata McGraw - Hill Education, 2011.

BC01552	INCOME TAX AND LAW PRACTICE I	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To learn meaning of Tax, Income,
2. To understand salaried income tax, house tax
3. To file income tax application without flaw

Meaning of Income – Canons of Taxation and the Income Tax Act – Important definitions under the Income Tax Act, Scope of Total Income - Residential Status – Incomes exempt from Tax.

Heads of Income – Salaries – Allowances – Perquisites and their Valuations – Deductions from salary – Other related provisions – Gratuity – Pension – Commutation of Pension – Provident Fund – Rebate.

Income from house property – Definition of annual value - deductions - Computation of a let out and a Income from business or profession – Allowable and not allowable expenses - General deductions – Its principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax compulsory maintenance of books of account - audit of accounts of certain persons – special provision for computing incomes on estimated basis under sections 44 AD and 45 AE – Computation of income from business or profession.

Filing of return of income assessment procedure in brief – due date of filling the return – defective return – Belated return – revised return – self assessment – Best judgment assessment – various income tax authorities.

REFERENCES

1. H.C Mehrotra, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
2. BhagavathiPasad , Income Tax Law and Account – VishwaPrakasan, New Delhi

BC01553	RESEARCH METHODOLOGY	L	T	P	C
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		3	2	0	4
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INSTRUCTIONAL OBJECTIVES

The overall objectives of this course are:

1. To help students develop a thorough understanding of the fundamental theoretical ideas and logic of research. These fundamental ideas underpin the approach to research, the vast range of research methods available and the researcher's choice of methods.
2. To help students develop a thorough understanding of the issues involved in planning, designing, executing, evaluating and reporting research within a stipulated time period

Research – Meaning, Scope and Significance – type of Research – Research process – Characteristics of good research – scientific method – Problems in research – identifying research problem- objectivity in research.

Hypothesis – meaning – sources – types – case study – features of good design measurement – meaning, need, errors in measurement, and tests of sound measurement techniques of measurement. Scaling techniques- meaning, types of scales, scale construction techniques – Sampling design – meaning. Concepts, steps in sampling – criteria for good sample design – types of sample designs, probability and non-probability sample.

Data Collection – Types of data –sources – tools for data collection, methods of data collection, constructing questionnaire – pilot study – case study – data processing coding – editing and tabulation of data – data analysis.

Test of significance – Assumptions about parametric and nonparametric tests. Parametric tests – chi-square, T-Test, F Test and z Test. Introduction to ANOVA.

Interpretation – meaning, Techniques of interpretation, Report writing-significance- and steps – layout of report – types of reports – oral presentation – executive summary – mechanics of writing research report – Precautions for writing report – norms for using tables, chart and diagrams, – Appendix- norms for using Index and Bibliography.

REFERENCES

1. Kothari C.R., *Research Methodology: Methods and Techniques*, New Age International publisher, 2004.
2. Rao K.V., *“Research Methodology in Commerce and Management”*, Sterling Publishers, 1993.
3. Wilkinson Bhadarkar, *“Methodology & Techniques Of Social Research”*, Himalaya Publishing House, 2003

BC01554	BUSINESS ENVIRONMENT	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To learn industrial growth, policy
2. To understand business policies of banking sectors
3. To understand foreign trade business

Nature, components and determinants of business environment; basic nature of Indian economic system; relation size and growth of public and private corporate sector; social responsibility of business; broad features of India's now economic policy.

Trend and pattern of industrial growth; review of industrial policy developments; industrial licensing policy; liberalization of the private sector; trends and issues in corporate management; growth and problems of the small scale sector; public sector reforms and privatization the problem of industrial sickness; MRTP Act, SICA and Industrial Disputes Act.

Development banks for corporate Sector (IDBI, IFCI, ICICI)- trends pattern and policy; regulation of stock exchanges and the role of SEBI; banking sector reforms; challenges facing public sector banks; growth and changing structure of non-bank financial institutions; problem of non-performing assets in Indian Banks.

Trend and pattern of India's foreign trade and balance of Payments; latest EXIM policy-main features; policy towards foreign direct investment; globalization trends in Indian economy; role of MNCs; India's policy commitments to multilateral institutions- IMF, World Bank and WTO.

REFERENCES

1. Francis Cherunilum, Business Environment.
2. K. Aswathappa, Essentials of Business Environments, Himalaya Publishing House.
3. Lokanathan and Lakshmi rajan, Business and society, Emerald Publishers.
4. M.Adikary, Sultan Chand & Sons, Economic Environment of Business.

BCO1555	THEORY OF MONEY & BANKING	L	T	P	C
		2	2	0	4

Introduction to Money – Kinds – Functions – Significance. Demand for and Supply of Money– Monetary Standards – Gold Standard – Bimetallism and Paper Currency Systems –PaperMoney – Money Market.

Commercial Banking – Classification of Banks – Functions – Creation of Credit – Balance Sheet– Investment Policies – Bank Assets – Banking Structure – Clearing Houses.

Central Banking – Evolution – Definition – Concepts – Functions – Qualitative Methods ofCredit Control.

Foreign Exchanges – Exchange Market and Rates of Exchange – Exchange Control.

Indian Banking – Reserve Bank of India – Organisation – Management - Functions – NABARD– State Bank of India – Exchange Banks – Commercial Banks - Indigenous Banks – CooperativeBanks.

REFERENCES

1. K.P.M. Sundharam, Money, Banking & International Trade - Sultan Chand & Sons – New Delhi.
2. S.V. Vasudevan, Theory of Banking - S.Chand & Company Ltd., - New Delhi.

BCO1556	COMPUTER APPLICATIONS IN ACCOUNTING	L	T	P	C
		1	0	2	3

INSTRUCTIONAL OBJECTIVES

To gain proficiency in solving accounting solutions in computer

TALLY

1. **Creating a new company**
2. **Creation of essential ledgers**
 - Capital account
 - Purchase account
 - Sales account
 - Direct expenses
 - Cash account
 - Profit & Loss account
 - Debtors account
 - Creditors account
3. **Creation of inventory**
 - Stock group
 - Unit of measure
 - Stock item
4. **Creation of ledgers**
 - Single ledgers
 - Multiple ledgers
 - Voucher posting sales order
 - Making actual sales
 - Purchase order
 - Making actual purchase
 - Returns accounting for receipts and payments
5. **Reports**

REFERENCES

1. Tally Bible by V. Sundaramoorthy
2. Tally – V. Palanivel, Margham Publications, Chennai

SPD1557	ENTREPRENEURIAL DEVELOPMENT	L	T	P	C
		0	0	3	3

INSTRUCTIONAL OBJECTIVE:

1. To encourage students to become entrepreneurs.
2. To improve the entrepreneurial skills

3. To identify entrepreneurial opportunities

Concept of Entrepreneurship - Entrepreneurship – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneur

Entrepreneurial Development - Agencies Commercial Banks – District Industries Centre – National small Industries Corporation – Small Industries Development organization – Small Industries Service Institute. All India Financial Institutions – IDBI – IFCI – ICICI – IRDBI.

Project Management Business Idea Generation Techniques - Identification of Business opportunities – Feasibility study – Marketing, Finance, and Technology & Legal Formalities – Preparation of Project Report – Tools of appraisal.

Entrepreneurial Development Programmes (Edp) - Role, relevance, and achievements – Role of Government in organizing EDPs – Critical Evaluation.

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.

REFERENCE BOOKS:

1. Dr. Gupta C.B., Dr.Srinivasan N.P, “*Entrepreneurial Development*”, Sultan Chand & Sons, 2009.
2. Saravanavel P., “*Entrepreneurial Development*”, Ess Pee kay Publishing House, 1997.
3. Vasant Desai, “*Project Management*”, Himalaya Publishing House, 1999.
4. Jayshree Suresh, “*Entrepreneurial Development*”, Margham Publications, 2010.
1. .

SPD1558	QUANTITATIVE APTITUDE AND LOGICAL REASONING – II	L	T	P	C
		0	0	2	2

Instructional Objectives:

At the end of this course the learner is expected:

- **Solve quantitative and logical reasoning problems**
- **Approach interviews and recruitments with confidence**

QUANTITATIVE APTITUDE

Time and Distance

Height and Distance

Problems on Ages, Trains

Pipes and Cistern Boats and Streams

Probability

LOGICAL REASONING

Direction Sense test

Venn diagrams

Seating arrangements

Cause and effect

Blood relation test

Dice

Logical verbal puzzles

REFERENCES

1. **Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand Limited 2011**
2. **Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata McGraw Hill, 3rd Edition, 2011**
3. **Edgar Thrope, Test Of Reasoning for Competitive Examinations, Tata McGraw Hill, 4th Edition, 2012**
4. **Other material related to quantitative aptitude**

SEMESTER VI

BC01561	AUDITING	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

1. To understand audit, transactions, investigations

Definition of Audit – Difference between Auditing and Accountancy – Scope of Auditing – Objectives of Auditing –nature and scope of internal check, internal audit and internal control – audit note book and audit working papers.

Vouching of cash transactions – trading transactions – Audit of various ledger – Outstanding liabilities, Assets – Scrutinizing of expense Accounts – Income Accounts – Asset accounts – Liabilities Balance sheet Audit – Direct confirmation of Balances – Capital and Revenue Expenditures –Verification and Valuation of Assets and Liabilities.

Depreciation and Reserves – Meaning Depreciation on wasting assets.

Appointment Auditor – Appointment of First Auditor – Filing of casual vacancy – Ceiling on number of audits – Appointment of Auditor of Govt. company – Auditors Remuneration – Removal of Auditors – Qualifications & Disqualification. Powers and Duties of Auditors. Special considerations in company Audit. Presentation of financial statements. Audit of Share Capital. Audit of Dividends and Debentures. Audit of Branch office Accounts. Special Audit u/s 233A. Cost Audit. Prior period items, extraordinary items, changes in accounting policies events occurring after Balance sheet date – EDP Audit – auditing through computers -Audit of charitable institutions – Audit of Educational Institutions – Audit Club – Audit of Hotels – Audit of Hire purchase and leasing companies.

Investigation – Distinction between investigation and Auditing – Objectives of investigations – Classes of Investigation – Liabilities of an Auditor – Legal position – Liabilities under companies Act –Liability under Statute – Civil Liability – Criminal Liability – Liability under IPL – Liability of Honorary Auditor – Liability of Joint Auditor – Liability – Liability of Auditor of Holding company – Liability for un-audited Accounts – Independence of Auditors –

Importance and independence – Rotation – Professional conduct and Ethics – Introduction – Entry of names in register – Removal Procedure for Enquiry of MIS – Conduct of a member.

REFERENCE

- 1. Basu, Auditing: Principles and Techniques, Dorlington Kindersley (India) Pvt. Ltd**
- 2. Chauhan K S, Auditing, Suchita Publication**
- 3. Ravinder Kumar Virender Sharma, Auditing Principles and Practices, Prentice Hall, India**
- 4. Pandu A, Principles of Auditing, Serial Publication, India**
- 5. Pathak J P, Auditing in a Computerized Environment, Allied Publishes, India**

BC01562	INCOME TAX LAW AND PRACTICE II	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

- 1. To learn income tax deductions, asset transfers, and other principles**

Income under capitals gains – short term, long term capital gains – transfer of capital assets – certain transactions not included as transfer – cost of acquisition – cost of improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains.

Income from other sources – as a residuary head of in – their computation – grossing up – deduction in computing income under this head and other related provisions.

Clubbing of income – transfer of Income without the transfer asset – Circumstances under which the individual is assessable respect of remuneration of spouse – Assess ability of income from assets transferred to spouse, sons, wife, another person’s for the benefit of spouse – assess ability in respect of income of minor child – Set off – Carry forward and Set off.

Permissible deductions from gross total income – Sec 50 CC to 50 O. Assessment of Individuals – Partnership firms and association of persons.

REFERENCES

1. H.C Mehrotra, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
2. BhagavathiPasad , Income Tax Law and Account – VishwaPrakasan, New Delhi
3. Vinod K. Singhanian, Students Guide to Income Tax, Taxman Publication, New Delhi
4. Reddy T S &Hariprasad Reddy Y, Income Tax Theory, Law and Practice, Margham Publication, Chennai
5. Mehrotra H C, Income Tax law and Accounts, SahityaBhawan New Delhi.

BCO1563	FINANCIAL DERIVATIVES AND RISK MANAGEMENT	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

On completion of the course, the learner should be able to

1. Describe the distinctive features of the existing financial derivatives
2. Compare the pay-offs of the derivatives and optimize investment decisions in derivatives
3. Apply the theoretical framework of finance to commodities, energy derivatives, equity products and currencies.
4. Assess the risk management techniques available with the firm.
5. Compare the techniques available outside and evaluate using cost-benefit analysis
6. To familiarize the students with the various types of insurance that can be used as a tool of risk minimization

Introduction to derivatives – types – necessity for derivatives - valuation basics – discounting and compounding – Time value – continuous compounding – significance

Forward contract and Futures Contract - Forwards – futures

Pricing of Futures and Forwards - options pricing strategy - commodity derivatives – currency futures and Interest Rate futures - Index futures – pricing - valuation

Swaps – Equity – Currency – Interest Rate- Types – Structure – Pricing - Exotic Derivatives – Weather Derivatives - Credit Derivatives? – Real Derivatives – stages involved in the process of Financial Engineering

Risk – Differentiate Risk and Uncertainty – types of Risks – financial risk and its management - steps in Risk management – Risk avoidance –Risk reduction – risk types – risk management process – risk management Information systems (RMIS)

Concept of Financial risk management – drivers of financial risk management – sources of solving financial risks of an organization – tools used in financial risk management- risk involved in Asset liability management(ALM) – Techniques of valuation including estimate and proxies – explain hedgeable and non-hedgeable – treasury function .

REFERENCES

- 1. Ranganatham and Madhumathi, Derivatives and Risk Management, Pearson, 2011**
- 2. Rajiv Srivastava, Derivatives and Risk Management, Oxford University Press, 2010**
- 3. P.K.Gupta- Insurance and Risk Management – Himalaya Publishing House – 2010**

BC01564	INVESTMENT MANAGEMENT	L	T	P	C
		2	2	0	4

INSTRUCTIONAL OBJECTIVES

- 1. To learn Portfolio risk and investments**

Concept of portfolio – objective of personal investment – financial security – assets acquisition- Principles of portfolio management – revision of portfolios – evolution of portfolio performance.

Portfolio construction-basic principle – security risk – systematic and unsystematic risk – portfolio return and risk – simple computation problem.

Investment securities and their characteristics – bank deposits – postal saving schemes – equity – debenture and bonds – mutual funds – insurance – NBFC deposits.

Investment in equity – stock market function – depository stock exchange trading in corporate securities – regulatory role of SEBI – listing: forward trading – function and option – fundamental and technical analysis.

Portfolio management – changing investment objective – shuffling the investment portfolio – decisions and personal risk perception.

REFERENCES

1. Prasanna Chandra, Investment analysis and Portfolio Management, Tata McGraw, Hill, India.
2. Pandian, Security analysis and Portfolio management, Vikas Publishing , India
3. Kevin S, Security Analysis and Portfolio Management, Prentice Hall, India.
4. Ranganathan, Investment Analysis & Portfolio Management, Dorling Kindersley, India
5. SudhindraBhat, Security Analysis and Portfolio Management, Excel Books, New Delhi.

BC01565	WORKING CAPITAL MANAGEMENT	L	T	P	C
		2	2	0	4

Working capital – Meaning – definition Concept of working capital – Gross concept – net concept. Components of working capital – current assets – current liabilities- Types of working capital – permanent – temporary - - features – need and importance of working capital. Determinants of WC - necessity of adequate WC - merits of adequate WC – consequences of inadequate WC – Dangers of excessive WC- Permanent and Variable working capital assets.

Structure and sources of WC – Long term – Short term (Internal – external). Management of WC – motives for holding cash – strategies for efficient utilization of cash.-Accounts receivables management: objective - Formulation of credit and collection

Policies --Designing of credit terms -Discount, the discount period and the credit Period - collection policies and procedures -Cost benefits analysis -Trade off - Evaluation of existing and proposed policies.

Inventory management: Objective of Inventory -Need for Inventories and the importance of its Management -Determination of optimum level of inventory-Types of Inventory -Inventory Models-Order Quantity -E.O.Q. Model-Order point -Safety Stock -Analysis of investment in inventory -ABC Analysis.

Management of Inventory – Receivable management – Factors determining investment in receivable- Market securities. Management of payables. Estimation of WC - Simple problems - problems on Average working capital requirement - problems on working capital requirement forecast

Integrating Working Capital and Capital investment processes: Monetary system; Money market in India; Banking system in India -Review of the system of cash credit -Establishment of Discount & Finance House of India. Working Capital Management and Bank financing -Forms of bank finance - Working capital control and banking policy

REFERENCES

1. Financial and Management Accounts – T S Reddy, Y Hari Prasad Reddy.
2. Scherer F.C: Modern Working Capital Management, New Delhi, Prentice Hall of India, 1995.
3. Rao P.M. Pramani k A.K.: Working Capital Management; New Delhi, Deep & DeepPublication, 2004.

SPD1566	LEADERSHIP AND TEAM MANAGEMENT	L	T	P	C
		0	0	2	2

INSTRUCTIONAL OBJECTIVES

Upon successful completion of this course, learners will be able to:

1. Clearly articulate an understanding of setting vision and mission as a leader.
2. Identify and describe several theories of leadership
3. Learn to have an increased awareness of leadership skills within the context of their daily life.
4. Acquire thorough knowledge and understanding of multiple facts of team management

Leadership Attributes – Styles – Theories of Effective Leadership – charismatic leader, transformational leader.

Factors influencing Leadership Behaviour I: Personality, types, theories, Perception, factors – Learning Styles – theories.

Factors influencing Leadership Behaviour II: Emotional Intelligence – skills for Emotional intelligence – Cultural – formation – changing culture, Organizational and Situational Factors.

Description of teams in the organizations – organizational context of teams -- structure, culture, support, human resource policies – team topography – purpose of teams, types of teams, size, diversity, extent of use

Intra-team processes (task-related): mission, goals, objectives, action planning – intra-team processes (relationship-related): communication, conflict, trust, and decision-making – inter-team processes: conflict, coordination – team effectiveness – measures of productivity, satisfaction, etc.

REFERENCES

- 1. Chandra Mohan, Leadership and Management,, Himalaya Publishing House, 2007**
- 2. Richard Hughes, Robert C. Ginnett, Gordon J Curphy, Leadership: enhancing the lessons of Experience, McGraw –Hill Publication, 6th Edition, 2011**
- 3. Uday Kumar Haldar, Leadership and Team Building, Oxford Publications, 2011**

BC01567	PROJECT WORK	L	T	P	C
		0	0	6	4

INSTRUCTIONAL OBJECTIVES

- 1. To bridge the gap between industry and institution.**
- 2. To gain 'on the field' experience and identify contemporary problems faced by the industry**
- 3. To equip students for placements.**
- 4. To gain practical exposure to become future professionals.**

PROJECT WORK

Each candidate has to undergo internship for not less than 30 days in any industry during the 5th Semester holidays and has to submit the report for the same in the 6th Semester.

GUIDELINES FOR PROJECT WORK

- 1. Candidate should submit the acceptance and completion certificate to the supervisor.**
- 2. Project can be in the field of specialization based on the topics.**
- 3. The project report should be neatly presented in not less than 60 pages.**
- 4. Paper size should be A4**
- 5. 1.5 spacing should be used for typing the general text. The text should be 'justified' and typed in the font style (Font: Times New Roman, Font Size: 12pt for text, 14pt for sub-headings)**
- 6. The candidate should submit the periodical report of the project to the supervisor.**
- 7. TWO reviews would be conducted before the viva-voce.**
- 8. Each candidate should submit 2 hard copies and one soft copy in CD to the Department. After the evaluation of the project report one hard copy would be returned to the candidate.**