

GOVERNMENT COLLEGE FOR WOMEN (AUTO)
KUMBAKONAM
B.Com., UG Revised Course Structure under CBCS
(For the Candidates from the academic year 2018-19 onwards)

Sem	Course	Course Title	Subject code	Instr. Hours	Cred it
I	Part I - Language	Tamil	U181T1	6	3
	Part II – Language	English	U181E1	6	3
	Part III – Core Course - I	Financial Accounting	U18COC101	6	5
	Part III – Core Course – II	Banking Theory Law and Practice	U18COC102	5	4
	Part III – Allied Course – I	Business Economics	U18CO1A1	5	4
	Part IV	Value education	U181VE	2	2
	Total				30
II	Part I - Language	Tamil	U182T2	6	3
	Part II – Language	English	U182E2	6	3
	Part III – Core Course - III	Business Statistics	U18COC203	6	5
	Part III – Allied Course – II	Business Management	U18CO2A2	5	4
	Part III – Allied Course – III	Principles of Marketing	U18CO2A3	5	3
	Part IV	Environmental studies	U182ES	2	2
	Total				30
III	Part I - Language	Tamil	U183T3	6	3
	Part II – Language	English	U183E3	6	3
	Part III – Core Course - IV	Business Accounting	U18COC304	6	5
	Part III – Core Course – V	Business Communication	U18COC305	5	4
	Part III – Allied Course – IV	Business Law	U18CO3A4	5	4
	Part IV- Non –major Elective course - I	Accounting Practices	U18CO3NMEC1	2	2
	Self study course I	Mathematics for competitive examination	U183SSI	-	2
	Total				30
IV	Part I - Language	Tamil	U184T4	6	3
	Part II – Language	English	U184E4	6	3
	Part III – Core Course - VI	Cost Accounting	U18COC406	6	6
	Part III – Allied Course - V	Company Law and Secretarial Practice	U18CO4A5	4	3
	Part III – Allied Course – VI	Human Resource Management	U18CO4A6	4	3
	Part IV –NMEC - II	Marketing Practices	U18CO4NMEC2	2	2
	Part IV – Skill based elective course - I	Soft Skills (practical)	SBSS	2	2
	Self study course II (Common)	Social studies for competitive examination	U184SS2	-	2
	Naan muthalvan course	Digital skills for Employability - Micro soft		2	2
	Total				30

V	Core Course -VII	Corporate Accounting	U18COC507	6	5
	Core Course - VIII	Financial management	U18COC508	6	4
	Core Course - IX	Auditing	U18COC509	5	4
	Core Course - X	Computer Application in Business	U18COC510		
		Theory		3	2
		Practical		2	2
	Part III - Elective Course – I	Services Marketing / Investment Management	U18CO5EC3	4	4
	Part IV – Skill based elective Course - II	Office Management	SBEC2	1 1	1 1
Part IV – Skill based elective Course – III	Office Communication	SBEC3	2	2	
Total				30	25
VI	Core Course –XI	Management Accounting	U18COC611	6	6
	Core Course – XII	Income Tax Law and Practice	U18COC612	6	6
	Core Course – XIII	Entrepreneurial Development	U18COC613	6	6
	Elective Course – II	Business Environment / International Trade	U18CO6EC4:1/ U18CO6EC4:2	6	6
	Elective Course – III	Financial Services / E-Commerce	U18CO6EC5:1	5	5
			U18CO6EC5:2		
		Extension Activities		-	1
		Gender Studies	U186GS	1	1
	Naan muthalvan - NMDB	Digital Banking logistics and audit essentials for employability		2	2
Total				30	31
				180	144

B.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - I
Core Course I U18COC101

Internal Marks	:	25	Instruction hrs :	6
External Marks	:	75	Credit	:
5				
Total Marks	:	100	Exam Hrs	:
3				

FINANCIAL ACCOUNTING

OBJECTIVE:

To help the students to acquire knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

UNIT-I

Preparation of Trial Balance, Trading A/C, Profit & Loss A/c, and Balance sheet of Sole Trading Concerns – Rectification of errors.

UNIT-II

Accounts of Non – trading concerns: Receipts and Payments and Income & Expenditure A/C –Bills of Exchange.

UNIT-III

Single Entry – Statement of affairs method, Conversion method – Average Due date.

UNIT-IV

Consignment – Valuation of unsold Stock – Normal Loss – Abnormal Loss - Joint venture.

UNIT-V

Depreciation – Methods of providing depreciation – fixed instalment method – reducing balance method – annuity method – provisions and reserves. Bank Reconciliation Statement.

Text book Recommended:

Financial accounting – Reddy & Murthy.

Reference books

1. Financial Accounting – SP Jain & Narang
2. Advanced Accountancy by Arulanandam – Himalaya Publications.

Theory and problems shall strictly be in the ratio of 20:80

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	---
Problem	5 questions	8 questions	5 questions

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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - I

Allied Course I - U18CO1A1

Internal Marks	:	25	Instruction hrs :	6
External Marks	:	75	Credit	:4
Total Marks	:	100	Exam Hrs	:3

BUSINESS ECONOMICS

OBJECTIVE:

To make the students learn the aspects of economics and use the analytical tools of economic theory in solving business problems

UNIT –I

Business Economics – meaning – definition – scope and nature - Micro economics – Importance and Demerits, Macro economics – Importance and Demerits, Types of economic system – central problems of all economies – resource allocation.

UNIT –II

Demand analysis – demand schedule - law of demand – determinants –types of demand – inverse relationship between price and demand – exceptions to law of demand - elasticity of demand – indifference curves – characteristics – practical uses of indifference curve – marginal rate of substitution – production function – production function with one and more variables – economies of large scale production.

UNIT –III

Supply – Supply Schedule – Law of Supply – Supply Curve – Elasticity of Supply – Cost and Revenue – Break Even Analysis – usefulness of Break even analysis - Fixed Cost – Variable Cost – Total Cost – Marginal and Average Cost – Long Run and Short Run Curves – Average and Marginal Revenue.

UNIT –IV

Market Structure – types - Equilibrium of Firm - short run and long run under perfect competition — equilibrium of an industry - Pricing under Perfect Competition and Monopoly – pricing under imperfect Competition -

UNIT –V

National Income – Definition – National Product- National Income and National Expenditure – National Income Accounts – Concepts – Computation of National Income – Methods – Difficulties of computation of National Income – Factors determining National Income – Per Capita Income – National Income and Economic Welfare.

Text Book Recommended:

1. Business Economics by Sankaran - Margham publications

Reference books

1. Business Economics – Lekhi
2. Business Economics by K.P.M. Sundaram – Sultan Chand & Sons.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - II
Core Course III - U18COC203

Internal Marks	:	25	Instruction hrs :	5
External Marks	:	75	Credit	:5
Total Marks	:	100	Exam Hrs	:3

BUSINESS STATISTICS

UNIT –I

Statistics: Introduction – tabulation and classification – diagrams and graphs, measures of Central Tendency –Arithmetic mean, Median, Mode, Geometric mean and Harmonic mean.

UNIT –II

Measures of Dispersion – Range – Quartiles – Deciles – Percentiles – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of variation.

UNIT –III

Measurement of Skewness: Karl Pearson & Bowley’s methods – correlation – Karl Pearson - Spearman’s Rank correlation (simple ranks only) – co-efficient of concurrent deviation.

UNIT –IV

Regression analysis – simple regression – equations – X on Y – Y on X. Time series analysis – components – fitting a straight line by method of least square – moving average.

UNIT –V

Index numbers – weighted and unweighted – price index numbers – test in index numbers – time and factor reversal test – cost of living index number – aggregate method – family budget method.

Text Book Recommended:

1.Business Statistics by P.A. Navaneetham ,Jai Publications – Trichy

Reference books:

1.Statistical methods by S.P. Gupta – Chand & Sons.

2.Business Statistics by R.S.N. Pillai and Bagavathi S. Chand publishers.

Theory and problems shall strictly be in the ratio of 20:80

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	---
Problem	5 questions	8 questions	5 questions

B.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - II
Allied Course II - U18CO2A2

Internal Marks	:	25	Instruction hrs :	5
External Marks	:	75	Credit	:3
Total Marks	:	100	Exam Hrs	:3

BUSINESS MANAGEMENT

OBJECTIVE:

To enable the students to get knowledge about the principles, functions and techniques of business management.

UNIT-I

Management-Definition, Nature and Process – Functions - Management, a Science or an

Art –levels of Management- Principles - Henry Fayol, Taylor – Social Responsibility – Concept – Nature – Social Responsibility of Business in India.

UNIT-II

Planning - Meaning, Purpose, Steps - Types of plan- MBO - MBE - Decision making – Types - Problems involved in Decision making.

UNIT-III

Organization- Importance, Principles, Types of organization – Departmentation - basis of departmentation - Delegation – Authority and Accountability - Elements – Problems - Centralization and Decentralization.

UNIT-IV

Leadership – importance – traits - theories of leadership. Motivation – nature – importance - Theories of motivation. Morale – Nature – distinction between motivation and morale – morale and productivity – building high morale.

UNIT-V

Controlling - Meaning and Importance, Steps in Controlling - Characteristics of an ideal control system – Techniques of control. Co-ordination – Meaning – Definition – Nature – Types of co-ordination – Techniques - Co-ordination Vs Control.

Text Book Recommended:

- 1.Principles of Management by Jayasankar – Margham Publications.
2. Business Management by Dr. C.B.Gupta - Sultan chand & Sons.

Reference books:

- 1.Principles of Management by P.C. Tirupathy and P.N.Reddy, TMH Publications.
- 2.Business Management by Sharma- Kalyani publishers.
- 3.Business Organization and Management – Dinkar pagare, Sultan Chand & sons.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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B.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - II
Allied Course III - U18CO2A3

Internal Marks	:	25	Instruction hrs :	4
External Marks	:	75	Credit	:3
Total Marks	:	100	Exam Hrs	:3

PRINCIPLES OF MARKETING

OBJECTIVE:

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

UNIT-I

Definition and meaning of Marketing – Modern concept of marketing – Marketing and selling – Marketing functions - Functions of Exchange, functions of physical distribution - Financing, risk bearing, standardization and grading - Market segmentation.

UNIT-II

Product – Classifications of Product – Product Planning and development – Product Line Product Diversification – Product elimination – Product Life Cycle – Branding, brand loyalty – Packaging.

UNIT-III

Buyers' behaviour – buying motives. Price – Objectives – Kinds of Pricing – Factors determining Pricing Policy.

UNIT-IV

Physical Distribution - Wholesaler, Retailer – Types – Functions. Promotion – Personal selling, Sales promotion, Advertising, Publicity, Media – Advantages and disadvantages.

UNIT-V

Marketing Information system and marketing research – MIS- Meaning – Importance – requisites of Good MIS – Features of MIS – Benefits of MIS- Meaning of Market research – Scope of market research - Objectives – Types – Methods of Data Collection – Organization of Marketing research – Limitation – Contribution of marketing research.

Text Book Recommended:

1. Marketing by Rajan Nair- Sultan Chand Company

Reference books:

1. Marketing management by RSN Pillai & Baghavathi

2. Marketing management by Sherlekar

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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SEMESTER - III
Core Course IV - U18COC304

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

BUSINESS ACCOUNTING

Objective:

To help the students to prepare different kinds of accounts for different nature of concerns.

UNIT-I

Branch – meaning – types - goods invoiced at cost, invoice price, stock & debtors system-Departmental accounts – meaning – need – advantages - departmental trading and P&L account.

UNIT-II

Hire purchase – definition – features - calculation of interest - default & repossession.- Royalty accounts (excluding sub lease)

UNIT-III

Admission and retirement of a partner(excluding admission cum retirement) - treatment of goodwill - death of a partner - joint life policy.

UNIT-IV

Dissolution of firm - piecemeal distribution - proportionate capital method - insolvency of a partner/partners - Garner Vs Murray

UNIT-V

Insurance claims for loss of stock only - insolvency accounts - statements of affairs deficiency account.

Text Book Recommended:

1.Advance Accountancy by T.S.Murthy and Reddy.

Reference books:

2.Advanced Accountancy by R.L.Gupta and Radhaswamy.

3.Advanced Accountancy by Jain and Narang

4.Advanced Accountancy by A.Arulanandam & Rajan-Himalaya Publishers.

Theory-25% Problem-75%

Theory and problems shall be in the ratio of 20:80

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	10 questions	1 questions	---
Problem		9 questions	5 questions

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SEMESTER -III
Core Course V- U18COC305

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

BUSINESS COMMUNICATION

OBJECTIVE:

To develop the necessary communication skill required for a business situation among the students.

UNIT-I

Communication – Introduction – Objectives – Characteristics – Need – Barriers - Importance of commercial correspondence - Functions of commercial correspondence – Appearance of a business Letter – Qualities of a Good Business letter – Structure of Business Letter.

UNIT-II

Letters of enquiry - Replies, offers and quotations - Credit and Status Enquiries. Orders- Execution - Cancellation.

UNIT-III

Claims - Complaints and Adjustments - Circular letters - Collection letters - Letters relating to agency.

UNIT-IV

Application for jobs - Bank correspondence relating to Exports and Imports - Drafting of business reports.

UNIT-V

Modern communication methods: E mail – Telegram – Telex – Fax – Voice mail – Cell phone – SMS – Video Conferencing – Smart phone – Interactive Voice response system (IVRS).

Text Book Recommended:

1.Modern Commercial Correspondence by R.S.N Pillai & Bagavathi - Sultan chand & sons.

Reference books:

1. Business communication by Rajandra pal and Korla Halli-sultan chand & sons.
- 2.Effective business English and correspondence by M.S. Ramesh and Pattenshetty-S. Chand & company.
- 3.Business correspondence and report writing by Sharma and Krishna mohan- TMH

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - III
Allied Course IV – U18CO3A4

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

BUSINESS LAWS

UNIT-I

Indian contract act- Introduction- Definition and sources of mercantile law – Nature and Kinds of contracts- Offer and acceptance- consideration - Capacity of Parties – Free consent – Legality of object – Void Agreements – Contingent contracts.

UNIT-II

Performance of contract- Discharge of contract- Remedies for Breach of contracts- Quasi contracts.

UNIT-III

Indemnity and Guarantee- Bailment and pledge- Law of Agency – Creation – Types of Agency

UNIT –IV

Law of Sale of Goods – conditions and warranties – passing of property in goods – performance of contract of sale - rights of unpaid seller.

UNIT-V

Law of partnership – characteristics – registration – effects of non registration – rights and duties of partners –types of partners – reconstitution of a firm – dissolution – settlement of accounts.

Text Book Recommended:

1. Business Law by N.D. Kapoor- Sultan Chand & Sons.

Reference books:

1. Business Laws by Jayasankar – Margham Publications.

1. Mercantile Law by R.S.N. Pillai and Bagavathi. S. Chand & Co.

2. Mercantile Law with Industrial Law by S.P. Iyengar and V.K. Goyal&co.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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SEMESTER - III

NON MAJOR ELECTIVE COURSE – I U18CO3NMEC1

Internal Marks	: 25	Instruction hrs	: 2
External Marks	: 75	Credit	: 2
Total Marks	: 100	Exam Hrs	: 3

ACCOUNTING PRACTICES

OBJECTIVE:

To educate the students the basic accounting skills, apply same for their future careers in business.

UNIT-I

Definition of Accounting - objectives – advantages – Types of accounts

UNIT-II

Double Entry system - Rules - Advantages and disadvantages - Journal.

UNIT-III

Subsidiary Books - Purchase Book – Purchase returns Book - sales Book - Sales returns Book.

UNIT-IV

Ledger- meaning - Balancing of accounts - Trial Balance – Objectives – Limitations - Preparation of Trial balance.

UNIT-V

Final Accounts of Sole Trader (with adjustments of closing stock, depreciation, outstanding and accrued items).

Text Book Recommended:

1. Advanced Accountancy- Reddy and Murthy.

Books for reference:

1. Advanced Accountancy- Arulanandham, Himalaya publications.
2. Advanced accounting- S.P. Jain & K.L. Narang, Kalyani publishers.
3. Advanced accounts- M.S. Shukla, T.S. Grewal and S.C. Gupta, S.Chand & Sons.
4. Principles of accounting – Finney, H.A. and Miller, H.E. Prentice Hall.

(Marks: Theory-25% and Problems-75%)

	SEC A - 2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	2 questions	1 questions
Problem	3 questions	8 questions	4 questions

B.Com
(Admitted from the academic year 2018-2019 onwards)
SEMESTER - IV
Core Course VI – U18COC406

Internal Marks	: 25	Instruction hrs	: 5
External Marks	: 75	Credit	: 5
Total Marks	: 100	Exam Hrs	: 3

COST ACCOUNTING

OBJECTIVE:

To study about the uses, methods and importance of cost accounting and also aware the students about different types of cost and its calculation.

UNIT-I

Definition, scope and nature of cost accounting - cost concept - classification - objectives and advantages - financial accounting vs. cost accounting - cost sheets (excluding tenders and quotations).

UNIT-II

Materials control – Meaning – objectives - levels of stock, perpetual inventory, ABC Analysis, EOQ - stores ledger- Pricing of material issues, FIFO, LIFO, simple average and weighted average.

UNIT-III

Labour cost - methods of remuneration and incentive schemes- Taylor's, Merrick's Halsey and Rowan plan - Labour turnover - types, causes, remedies.

UNIT-IV

Overheads - classification, allocation, apportionment - primary and secondary distribution - repeated distribution method - simultaneous equation method - Machine hour rate - cost reconciliation statement.

UNIT-V

Job Costing - Contract costing (simple problems) - Process costing (Normal loss, Abnormal loss and gains).

Text Book Recommended:

1. Cost Accounting by Reddy & Murthy, Margham Publications.

Reference books:

1. Cost Accounting by Jain & Narang- Kalyani publishers.

2. Cost Accounting by Ramachandran & Srinivasan, Sriram Publications, Trichy.

3. Cost Accounting by Bhagwathi and Pillai- Sultan Chand & Sons.

4. Cost Accounting by S.N. Maheshwari- Sultan Chand & Sons.

(Marks: Theory-25% and Problems-75%)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	1 questions
Problem	5 questions	8 questions	4 questions

B.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - IV
Allied Course V- U18CO4A5

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	4
Total Marks	:	100	Exam Hrs	:	3

COMPANY LAW AND SECRETARIAL PRACTICE

UNIT-I

Company – Definition – kinds – incorporation - Memorandum of Association - alteration of Memorandum - Ultra vires.

UNIT-II

Articles of Association – contents – alteration - Doctrine of constructive notice - indoor Management – Articles of association vs. Memorandum of association - Prospectus – contents - misstatement in prospectus –concept of dematerialization in public offer.

UNIT-III

Company secretary – definition – legal position – qualification and qualities – appointment – duties, rights and liabilities of company secretary – dismissal of company secretary.

UNIT-IV

Kinds of share capital – certificate of shares – voting rights – sweat shares – issue and redemption of preference shares – transfer and transmission of securities – power of limited company to alter its share capital – further issue of share capital – issue of bonus shares

UNIT-V

Management of Companies – Board of directors – independent director – director of small shareholders – first directors – duties of directors – powers of Board
Company meetings – Annual general meeting – extraordinary general meeting – notice of meeting –quorum – proxies – voting rights – Resolutions – ordinary and special – special notice – winding up of companies - modes of winding up

Text Book Recommended:

1. Company law and Secretarial Practice-N.D. Kapoor, Sultan Chand&co.

Reference:

1. Company Secretarial Practice-Shukla & Gulshan , S.Chand&co.

2. Company Secretarial Practice-Tandon, Sultan Chand &co.

3. Company Secretarial Practice-P.K.Ghosh-S.Chand&Son.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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B.Com
(Admitted from the academic year 2018-2019 onwards)

SEMESTER - IV
Allied Course VI – U18CO4A6

Internal Marks	:	25	Instruction hrs	:	4
External Marks	:	75	Credit	:	3
Total Marks	:	100	Exam Hrs	:	3

HUMAN RESOURCE MANAGEMENT

OBJECTIVE:

To make the students understand the functions, process and task of human resource management

UNIT-I

Introduction to human resource management - concept – features – functions and objectives – evolution of HRM – HRM in practice – qualities and role of HR manager.

UNIT-II

Human resource planning- nature - importance- factors affecting human resource planning- requisites for successful HRP – Barriers - Job analysis, job description, job specification, job evaluation.

UNIT-III

Recruitment – meaning – definition – internal and external source of recruitment – factors determining recruitment. Selection – definition – steps involved in selection of candidates – tests – interviews.

UNIT-IV

Training and development – concept – nature of training – training process – training methods – impediment of effective training - career development – management development.

UNIT-V

Performance appraisal - meaning – definition – characteristics – objectives – benefits – methods - Industrial disputes - causes of industrial disputes – settlement of industrial disputes.

Text Book Recommended:

- 1.Human Resources Management- L.M. Prasad, Sultan Chand & Co.,
2. Human Resources Management – Jayasankar, Margham Publications.

Reference books:

- 1.Personnel management: C.B. Memoria
- 2.Industrial relations of personnel management – Tripathi

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - IV

Non- Major Elective Course II – U18CO4NMEC2

Internal Marks	:	25	Instruction hrs :	2
External Marks	:	75	Credit	: 2
Total Marks	:	100	Exam Hrs	: 3

MARKETING PRACTICES

OBJECTIVE:

To provides basic knowledge of concepts, tools and techniques of marketing.

UNIT-I

Meaning and definition of marketing- classification of market- functions of marketing- market segmentation.

UNIT-II

Product mix - product planning and development - product differentiation - product life cycle.

UNIT-III

Pricing – objectives - types of prices - Factors affecting prices.

UNIT-IV

Channels of distribution – Types - Factors determining selections of a channel.

UNIT-V

Promotion - forms – advertising - merits and demerits.

Text Book Recommended:

1.Modern Marketing-R.S.N. Pillai and Baghavathi- S. Chand & sons.

Books for Reference:

1.Modern marketing by Rajan Nair, Sultan chand & sons.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - IV

Skill based Elective Course I- SBSS

Internal Marks	:	25	Instruction hrs :	2
External Marks	:	75	Credit	: 2
Total Marks	:	100	Exam Hrs	: 3

SOFT SKILLS

UNIT – I

Interpersonal skills – Introduction – Positive character Traits – Formal Interpersonal skills – Reasons for poor interpersonal skills – Poor emotional intelligence – self diffidence – Lack of cooperation – Incompatibility.

UNIT –II

Self development – Self awareness – Self analysis through SWOT – Goal setting based on principle of SMART – Smart Goal setting and Goal setting system. Time management : Time management tips – time management techniques for students – Mission Statement – In the nick of time – Prioritizing needs – Shed the Load.

UNIT – III

Employability Skills – Interview Skills – Perspective – Major objectives – Importance of the Interview method – Types of Interview – Techniques of Interviewing – Appearing of an Interview.

UNIT-IV

Communication skills – Listening skills – Methods of enhancing listening – Different types of listening – how to be a good listener. Reading skills – Definition – kinds – Reading methods – Reading speed.

UNIT-V

Group Discussion – Concept – Methodology – Componenets – The Role Players – Postive and Negative Traits – Suggestion – Success in Group Discussion.

Text Book Recommended:

1.Soft Skills – S. Hariharan, N.Sundararajan , S.P.Shanmugapriya - -R.S.N. Pillai and Baghavathi- S. Chand & sons.

Reference books:

1.How to Prepare for group discussion and Interview – Hari Mohan Prasanth RajnishMohan – TATA McGraw Hill Publishing Company.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - V

Core Course VII – U18COC507

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	6
Total Marks	:	100	Exam Hrs	:	3

CORPORATE ACCOUNTING

OBJECTIVE:

To impart skills in understanding of provisions in company accounts and to give the students and exposure to calculate the value of goodwill and shares.

UNIT-I

Company accounts - Provisions regarding issues of shares - at par, at premium and at discount - Applications, allotment, calls, forfeiture, re-issue.

UNIT-II

Issue and redemption of debentures - Various kinds of debentures - at par, at discount, at premium - redemption through sinking fund only - redemption of preference shares.

UNIT-III

Final accounts of companies - Managerial remuneration - Holding companies accounts - Consolidation of balance sheet (excluding chain holding)

UNIT-IV

Amalgamation, absorption and reconstruction, internal reconstruction (excluding inter company holdings) Purchase consideration - Nature of Purchase, Nature of Merger.

UNIT-V

Final accounts of banking companies (new format) - Insurance companies (New Format) - liquidation of companies - statement of affairs - liquidator's final statement.

Text Book:

1. Reddy, T.S. & Murthy A., Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. Gupta, R.L. & Radhaswamy, M., Advance Accounting, Vol. II, Sultan. Chand & sons., New Delhi,.

2. Jain, S.P. & Narang, K.L., Advanced Accounting Vol. II, Kalyani Pub, Ludhiyana,.

3. Arulanandam & Raman., Advanced Accountancy Himalaya Publishing House Pvt. Ltd., New Delhi,

(Problem: 75% : Theory: 25%)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	1 questions
Problem	5 questions	8 questions	4 questions

(Admitted from the academic year 2018-2019 onwards)

SEMESTER - V

Core Course VIII – U18COC508

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

FINANCIAL MANAGEMENT

OBJECTIVE:

To educate the students about the financial management concept and sources, procurement and management of fund.

UNIT-I

Financial management- Meaning- Object- Scope- functions of finance manager - financial planning- meaning and scope – Time value of Money, Present value of Money – Annuity. Cost of capital- meaning- components- cost of debt- cost of preference shares- cost of equity- cost of retained earnings- weighted average cost of capital.

UNIT-II

Capital structure- meaning- features- factors determining capital structure- EPS - EBIT- relationship- indifference point of EBIT- Theories of capital structure- Net income approach - Net operating income approach - MM approach - Traditional approach.

UNIT-III

Leverage - Meaning, significance and types - Operating leverage, financial leverage combined leverage - dividend policy – Theories - Relationship with value of firms - Stock dividend - Stable dividend.

UNIT-IV

Working capital management - Meaning – Concept of Working Capital – Significance – Determination of Working Capital Requirements – Forecasting of Working Capital – Cash Management – Objectives – Cash Management planning aspect – Cash Budget – Cash Management Models – William Baumol’s EOQ Model – Cash Turnover.

UNIT-V

Receivables management – Aspects – Credit policy - Control of Receivables – Inventory Management – Objectives – Techniques of Inventory Management – Economic Ordering Quality – Determination of stock levels – Inventory Turnover Ratio.

Text Book Recommended:

1. Financial Management by A. Murthy, Margham publications.

Reference Books:

1.Elements of financial management by S.N. Maheswari- Sultan Chand & sons.

2.Financial management – R.K. Sharma & Shashi K. Gupta- Kalyani publishers.

(Problem: 75% Theory:25%)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	1 questions
Problem	5 questions	8 questions	4 questions

(Admitted from the academic year 2018-2019 onwards)

SEMESTER - V

Core Course IX – U18COC509

Internal Marks	:	25	Instruction hrs :	5
External Marks	:	75	Credit	: 5
Total Marks	:	100	Exam Hrs	: 3

AUDITING

OBJECTIVE:

To impart knowledge about the principles and techniques in auditing and their applications.

UNIT-I

Auditing – definition – objects – functions - classification of audit - Audit programme - Audit note – Procedure of audit – difference between auditing and investigation.

UNIT-II

Internal control - Internal check regarding wages, sales, purchase, cash receipts, cash payments - Internal Audit.

UNIT-III

Vouching of trading transactions - Cash transactions - Valuation and verification of assets and liabilities - Difference between valuation and verification.

UNIT-IV

Audit of Limited companies - Appointment, qualities, qualification, rights, duties and liabilities of company auditors - Audit of share capital.

UNIT-V

Audit Reports - Investigations - Professional ethics – Misconduct - Auditing in an EDP environment.

Text Book Recommended:

1. Auditing by Dinkar pagare- Sultan Chand & Sons.

Reference Books:

1.Principles and Practice of Auditing by Saxena, Himalaya publishing house.

2.Auditing by B.N. Tandon- Sultan Chand & Sons.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - V

Core Course X – U18COC510

Internal Marks (Theory:15 Practical:10)	25	Instruction hrs :	5	
External Marks (Theory:45 Practical:30)	75	Credit :	5	
Total Marks	:	100	Exam Hrs :	3

COMPUTER APPLICATIONS IN BUSINESS - U18COC510T

UNIT-I

Meaning of computer - Characteristics of computer - Areas of application- I-P-O cycle- Component of computer - Memory and control unit- Input and output devices.

UNIT-II

Introduction to Ms-word - Starting ms-word - Creating word document - creating business letters using wizards - Editing word documents - Inserting objects - Formatting documents - Spelling and Grammar check - Word count - Thesaurus, Autocorrect - Working with tables - Saving, opening and closing documents - Mail merge.

UNIT-III

Introduction to spread sheets - spread sheet programmes and applications- Ms Excel and its features - Building worksheets - Entering data in work sheets, editing and formatting worksheets - creating and formatting different types of charts - Application of financial and statistical functions - Opening, Saving and closing work books.

UNIT-IV

Fundamentals of computerized accounting - computerized Accounting Vs. Manual Accounting - Architecture and customization of Tally - Features of Tally - Configuration of Tally - Tally Screens and menu's - Creating of company - Creating of groups - Editing and deleting groups - creation of ledgers - Editing and deleting of ledgers - Introduction to vouchers - vouchers entry - Payment voucher - Receipt voucher - Sales voucher - Purchase vouchers - Contra voucher - Journal voucher - Editing and deleting voucher.

UNIT-V

Day books- Trial balance - Profit and Loss account - Balance sheet - Ratio analysis - Cash flow statement - fund flow statement - Cost center report - Inventory report - Bank reconciliation statement.

Text Book:

Computer applications in business by Srinivasa Vallaban, Sultan Chand publications.

Reference books:

1. Ms Office 2000 by Sanjay Saxena.
2. Tally 7.2 by A.K. Nadhani & K.K. Nadhani.
3. Computer applications in business by R.Parameshwaran.

Theory exam question paper pattern and mark allotment – total: 45

SEC-A: 6 Questions carrying 2 marks each 6x2=12	SEC-B: 3 (a&b) Questions carrying 4 marks each 3x4=12	SEC-C: 3 out of 5 questions carrying 7 marks each 3x7=21
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Computer application in business accounting exercises for practical – U18COC510P

Ms-word (unit-2)

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

Ms-Excel (unit-3)

1. Creating worksheet like mark sheet, pay slip, PF contribution list, etc.,
2. Creating charts
3. Creating a list for the Enclosures.
4. Filtering the data using Auto filter custom Filters using comparison operations.

Accounting Package (Unit-4& 5)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from trial balance given with any 10 adjustments.

Practical exam question paper pattern & Mark allotment

Maximum marks: 30

Time for practical exam:2 hours

There will be two questions carrying 10 marks each. Both are to be answered.

1. (a) one problem in ms-word
(or)
(b) one problem in ms-excel
2. (a) one problem in accounting package
(or)
(b) one problem in accounting package

Maximum marks	-	2x10=20
Viva Voce exam	-	5
Practical note book	-	5
Total	-	30

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SEMESTER - V

Elective Course I (Option A) U18CO5EC3:1

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

SERVICES MARKETING

UNIT I

Introduction to service marketing – meaning, definition, component - characteristics and classification of services- significance – words and believes – differences.

UNIT II

Service marketing mix - meaning, definition - characteristics– product, price, promotion, place, people, physical evidence & processes.

UNIT III

Pricing of service – meaning of price, objectives of pricing - characteristics of service price - factors affecting prices – approaches to pricing services – customer knowledge of service prices.

UNIT IV

Service promotion – market communication – service communication – advertising – sales promotion - personal selling - direct marketing - People in service market mix - service personnel – role of frontline employees

UNIT V

Service failure – recovery and customer retention - Marketing of services: bank, insurance, health, tourism and hotel.

Text Book

1.Services Marketing , Dr.L.Natarajan, Margham Publications

Reference Books

1. Services Marketing, S.M. Jha, Himalaya Publishing House

2. Services Market and Management, Dr. B.Balaji,S.Chand

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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SEMESTER - V
Elective Course I (Option B) - U18CO5EC3:2

Internal Marks	:	25	Instruction hrs	:	5
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

INVESTMENT MANAGEMENT

UNIT I

Investment – Objectives of Investment – Classification of Investment – Investment and speculation – Investment and Gambling – Investment Process – Factors favourable for investment .

UNIT II

Risk – Meaning – Causes – Classification – Risk measurement – methods - Return on Investment – Factors determining the return on Investment – measurement of return – traditional and modern methods.

UNIT III

Investment alternatives – Investor classification – Corporate Bonds – features – types – Preference shares – types – Equity shares – features – Derivatives – classification – futures vs options – types of futures and options.

UNIT IV

Portfolio management – Definition – Process – Factors contributing to portfolio management – Principles of portfolio management.- SEBI guidelines for investor protection – investor grievance – ombudsman – arbitration – investor education.

UNIT V

Industrial securities market – New Issue market – Relationship between Primary market and secondary market – Functions of New issue market – Methods of floating new issue – players in NIM – problems of NIM – Secondary market – stock exchange – Characteristics – functions – brokers – Listing – advantages.

TEXT BOOK RECOMMENDED:

1. Investment Management by Preethi Singh, Himalaya Publishing house, New Delhi.
2. Investment Management by Dr. L. Natarajan, Margham Publications, Chennai.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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SEMESTER - V

Skill Based Elective Course II SBEC2

Internal Marks	:	25	Instruction hrs	:	2
External Marks	:	75	Credit	:	2
Total Marks	:	100	Exam Hrs	:	3

OFFICE MANAGEMENT

UNIT-I

Office Management – Meaning – Elements of Office Management – Functions of Office Management.

UNIT-II

Office Accommodation and Layout – Factors influencing Location – Principles of Office Layout – Office Environment.

UNIT-III

Office Records Management – Importance – Filing Essentials – Classification of files – Modern Filing Devices.

UNIT-IV

Office Machines – Objectives of introducing office machines – Principles for selection of office machines – Advantages and Disadvantages.

UNIT-V

Types of office machines – Duplicators – Calculating Machine – Addressing Machine – Franking machine.

Text Book Recommended:

1. Office Management – P.K.Ghosh, Kalyani Publishers, Delhi

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - V

Skill Based Elective Course III – SBEC3

Internal Marks	:	25	Instruction hrs :	2
External Marks	:	75	Credit	: 2
Total Marks	:	100	Exam Hrs	: 3

OFFICE COMMUNICATION

UNIT-I

Communication – Meaning and Definition – Medium of Communication- Barriers to Communication.

UNIT-II

Office Communication – Methods of Office Communication – Internal and External Communication – Mailing – Handling of Mail – Procedure for inwards mail and Outwards Mail.

UNIT-III

Office forms – Meaning – Purpose of forms – Types – Advantages – Factors to be Considered in Designing office Forms.

UNIT-IV

Office report writing – Meaning – Advantages – Characteristics of a Good Report – Classification of Report.

UNIT-V

Collection and recording of data –Factors to be considered for collection of data – sources of data – Recording of Data.

Text Book Recommended:

1. Business Communication – RSN Pillai & Bagavathy – S. Chand & Sons

1. Office Management – P.K.Ghosh – Kalyani Publishers, Delhi

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - VI

Core Course XI – U18COC611

Internal Marks	:	25	Instruction hrs :	6
External Marks	:	75	Credit	: 5
Total Marks	:	100	Exam Hrs	: 3

MANAGEMENT ACCOUNTING

OBJECTIVE:

To educate the students about the importance of management accounting and uses of different tools of management.

UNIT-I

Definition – Nature – scope – objectives – merits – limitations - Differences between management accounting & financial accounting - Financial statement analysis - Comparative statements - Common size statement - Trend percentage - Ratio analysis- Calculation of ratios - construction of balance sheet from ratios.

UNIT-II

Fund flow statement - Schedule of change in working capital - Cash flow statement

UNIT-II

Marginal costing - CVP analysis - Break Even Analysis - Managerial applications.

UNIT-IV

Budget and budgetary control - Sales, purchase, production, raw materials cost, Cash and flexible budgets - Standard costing - Variance analysis (material and labour variance only)

UNIT-V

Capital budgeting - Importance - Appraisal methods - Payback period - ARR method - Discounted Cash flow - Net present value - Profitability Index - Internal Rate of Return.

Text Book Recommended:

1. Management accounting by T.S. Reddy& Hariprasad Reddy, Margham Publications.

Reference books:

1.Management accounting by Sharma and Shashi Gupta, Kalyani publishers.

2. Management accounting by S.N. Maheswari- Sultan Chand & Sons.

(Theory and Problem: 20:80)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	7 questions	1 questions	0 questions
Problem	3 questions	9 questions	5 questions

(Admitted from the academic year 2018-2019 onwards)

SEMESTER - VI

Core Course XII- U18COC612

Internal Marks	:	25	Instruction hrs	:	6
External Marks	:	75	Credit	:	5
Total Marks	:	100	Exam Hrs	:	3

INCOME TAX LAW AND PRACTICE

OBJECTIVE:

To provide basic knowledge of income tax act and able to compute the taxable income of individual assesses under different heads of income.

UNIT-I

Basic concepts – Definitions - Assessment year, financial year, assessee, person, income, total income, capital and revenue - Residential status and tax incidence - incomes exempt from income tax.

UNIT-II

Computation of income under the head salaries - salary, allowance, perquisites and their valuation - Deductions from salary.

UNIT-III

Computation of income under the head income from house property - Basis of charge -Determination of Annual value - Income from let out property - self occupied property -Deduction allowed from income from house property.

UNIT-IV

Computation of income from business or profession (excluding depreciation) - Deductions.

UNIT-V

Income from capital gains – Basis of charge - short term and long term capital gains – Computation - indexed cost of acquisition and improvement – exemptions - Income from other sources - Deductions allowed.

(QUESTIONS SHALL RELATE TO PROVISIONS APPLICABLE TO LATEST ASSESSMENT YEAR ONLY)

Text book Recommended:

1. Income tax-T.S.Reddy and Hariprasad Reddy, Margham Publications.

Reference books:

1. Income tax law and practice-Gaur & Narang- Kalyani publishers.

2. Income tax law and Practice-Dinker Pagare-Sultan Chand & Sons.

3. Income tax-H.C.Mehrotra-Sahitya Bhavan.

4. Income tax-Vinoth K.Singhania-Taxman.

(Theory and Problems- 25:75)

	SEC A-2 qns from each unit	SEC B-1(a&b) qn from each unit	SEC C-1 qn from each unit
Theory	5 questions	2 questions	1 question
Problem	5 questions	8 questions	4 questions

(Admitted from the academic year 2018-2019 onwards)

SEMESTER - VI

Core Course XIII- U18COC613

Internal Marks	:	25	Instruction hrs :	6
External Marks	:	75	Credit	: 5
Total Marks	:	100	Exam Hrs	: 3

ENTREPRENEURIAL DEVELOPMENT

UNIT-I

Entrepreneur-meaning – Definition – characteristics – functions - Role of entrepreneurs in the economic development - classification of entrepreneurs - factors affecting entrepreneurial growth.

UNIT-II

Women Entrepreneurs – concept – functions – problems - steps taken by Government - Rural entrepreneurship – need – problems - developing rural entrepreneurship - Women self-help groups.

UNIT-III

Business idea generation - Project identification and selection - project formulation - project appraisal - sources of finance.

UNIT-IV

Small enterprises - definition, characteristics - Relationship between small scale industry and large scale industry – problems - benefits of SSI.

UNIT-V

EDP - need for EDP – objectives - courses and curriculum - phases - Institutional finance to entrepreneurs – IDBI, IFCI - institutional support to entrepreneurs - role of DIC, NSIC, TCOs.

Text book Recommended:

1. Entrepreneurial Development-S.S.Khanka-Sultan Chand & Sons.

Reference books:

1. Entrepreneurial development-Renu Arora& SK sood, Kalyani Publishers.
2. Entrepreneurial development-Vasanth Desai.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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SEMESTER - VI

Elective Course II (Option A) – U18CO6EC4:1

Internal Marks	:	25	Instruction hrs :	5
External Marks	:	75	Credit	:
5				
Total Marks	:	100	Exam Hrs	:
		3		

BUSINESS ENVIRONMENT

UNIT-I

Business – Characteristics – Objectives – Business Environment – Nature – Importance – Classification – Internal Vs External Environment- Interaction between Economic and Non Economic Environment.

UNIT-II

Environmental Scanning – Objectives – Sources – Process – Techniques – Need and Importance – Social Responsibilities of Business – Arguments for and against CSR – CSR towards various Stakeholders – Social Audit – Features – Objectives and Benefits – Business Ethics – Features and Importance.

UNIT-III

Social and Cultural Environment – Society – Elements – Concepts –features – Elements - Cultures – Concepts – Economic Environment – Impact on business – Economic Systems – Features – Merits and Demerits.

UNIT-IV

Financial Environment – Financial System – Features – Functions – Role in Economic Development – Structure of Indian Financial System - Financial Markets – Political Environment – Impact on Business – Responsibility of Government – Role of Government in Business.

UNIT-V

Legal Environment – Important legal regulation influencing Business – Technological Environment - Nature – Advantages and Disadvantages of Technology – Impact on Business – Factors influencing Choice of Technology – Technology and Society.

Text book Recommended:

1. Business Environment by Dr.C.D.Balaji – Margham Publications.
2. Business Environment by Francis Cherunillam - Himalaya Publications

Reference books:

1. Business Environment by R.Joshi & S.Kapoor

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - IV

Elective Course II (Option B) - U18CO6EC4:2

Internal Marks	:	25	Instruction hrs :	5
External Marks	:	75	Credit	:5
Total Marks	:	100	Exam Hrs	:3

INTERNATIONAL TRADE

UNIT I

International Trade – Definition – Features – Difference between Internal and International Trade – Theories of International trade – Comparative Cost theory: Hecksher - Ohlin's Theory of International Trade

UNIT II

Trade policy: Free trade vs. protection – arguments for and against free trade- Protection – arguments for and against protection- tariff – types – effects. Export procedure – Export finance – EXIM - ECGC

UNIT III

Balance of trade - balance of payments – components – structure - concepts – Disequilibrium - kinds, causes and measures for correction.

UNIT IV

Foreign exchange – meaning – problems of foreign exchange – methods of foreign payments – foreign exchange market – functions – Rate of exchange – Foreign exchange control – direct methods – indirect methods.

UNIT V

International institutions and trade agreements -IBRD- IDA – ADB – IFC - WTO – TRIMs & TRIPs.

Text book:

1. International Trade – Dr.Sankaran – Margham Publications

Reference books:

1. International Trade and Export Management – C.Francis Cherunilam – Himalaya Publications

2. Foreign Exchange – C. Jeevanandam – Sultan Chan & Sons

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - VI

Elective Course III (Option A) – U18COC6EC5:1

Internal Marks	:	25	Instruction hrs :	6
External Marks	:	75	Credit	:
4				
Total Marks	:	100	Exam Hrs	:
3				

FINANCIAL SERVICES

OBJECTIVE:

To make the students with the fundamental concepts and major financial services in India.

UNIT-I

Financial services – meaning – features – importance – scope – causes for financial innovation - financial product and services - innovative financial - instruments - challenges facing the financial service sector - Merchant banking – origin - services of merchant banks - problems of merchant bankers - scope of merchant banking in India.

UNIT-II

Hire purchase – features - hire purchase vs. leasing – Leasing – concept - steps involved in leasing - types of leasing – advantages –disadvantages of leasing – factors influencing lease decision – problems of leasing.

UNIT-III

Venture capital – meaning – features – scope – importance – methods of venture financing. Mutual fund – meaning – classification – importance - facilities available to investors – investors rights - reasons for slow growth.

UNIT-IV

Factoring – meaning – functions - types of factoring – benefits – Forfeiting – meaning – factoring vs forfeiting – working of forfeiting – benefits – drawbacks.

UNIT-V

Credit rating – functions of credit rating - benefits & limitations - Agencies: CRISIL CARE & ICRA. Credit card – meaning – credit card holder – types of credit card – credit card vs debit card – parties to a credit card- merits and demerits of credit card.

Text book:

1. Financial Services by E.Gordon & K.Natarajan, Himalaya Publishing House.

Reference books:

1. Financial Services by B. Santhanam, Margham Publications.

2. Financial Services by Gurusamy.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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(Admitted from the academic year 2018-2019 onwards)

SEMESTER - VI

Elective Course III (Option B) - U18COC6EC5:2

Internal Marks	:	25	Instruction hrs :	6
External Marks	:	75	Credit	:4
Total Marks	:	100	Exam Hrs	:3

E-COMMERCE

UNIT I

Introduction to E – commerce - Meaning, Definition – features - Advantages of E-commerce to Organisation, Society – Limitations - Opportunities of E-commerce, categories of E-commerce -E-Business – advantages - E-Business Vs E-commerce-Supply chain management.

UNIT II

Electronic payment system—Introduction - Traditional payment system — Internet based payment system – essential requirement of E-payment system - Credit card, Debit card, Smart card, Electronic fund transfer, Automated clearing House - Digital cash - E-cash, E-cheques –E-Wallet.

UNIT III

Electronic Money—E-money-Introduction - Concept of E-money - Benefits of E-money—Different types of E-Money—Properties of E-Money—ACID Test, ICES Test. Payment Gateways – Introduction – Process - Advantages and Disadvantages of Payment Gateways—Types of payment Gateways - Cyber cash, Net bill, First Virtual Holdings and Virtual PIN –Secure Electronic Transaction Protocol - working of the SET Protocol.

UNIT IV

Applications of E-Commerce—Introduction - Business to Business - Business within Business -Customer to Business—Application of E-Commerce in Retailing Vision of Online Retailing in E-Commerce—Business models of E-retailing—Applications of E-commerce—Online Travel services, Broker based services, Online career Industry, Online Banking.

UNIT V Virtual organization – concept – principles – reasons for creating virtual organization – working – advantages – disadvantages – types. E-business models – types – Brick and mortar business model – Pure B2C – Pure B2B – Customer to Business – Pure C2C business models.

TEXT BOOK

1. Nidhi Dhawan- Introduction to E-commerce – International Book House Pvt Ltd., New Delhi.

REFERENCE BOOKS

1. L T Joseph, E-Commerce, A Managerial perspective, Prentice Hall Publications.
2. Addison Wesley, Frontiers of E-commerce, Pearson Publication.

SEC – A 2 qns from each unit	SEC – B 1 (a&b) qn from each unit	SEC – C 1 qn from each unit
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