



**TAMIL NADU STATE COUNCIL FOR  
HIGHER EDUCATION**

**CHENNAI 600 005**

**Report of the Workshop on  
'Commerce Education in the 21<sup>st</sup> Century'**

**December 2005**

## **Introduction**

Quality and relevance of Higher Education have begun to attract increasing attention among policy makers and academicians as the existing system faces new pressures from within as well as from outside the country. The objectives of Higher Education can be achieved only through qualitative change in the system. Quality depends on many factors and proper curriculum planning and implementation is one such factor.

Curriculum can never be static and must always change as the frontiers of knowledge expand with time. Updating and restructuring must continue to enhance the quality and standards of education. This can be achieved by training teachers in developing curriculum, involving teachers in preparation of curriculum and syllabi and periodical updating of syllabi through workshops for teachers.

To bring in qualitative improvement in commerce education, the Tamil Nadu State Council for Higher Education organised a two days workshop on “Commerce Education in the 21<sup>st</sup> Century”. Teachers from Autonomous colleges offering B.Com Degree and Members of Boards of Study of Universities in Tamilnadu were invited for the workshop. During the workshop, the participants prepared a model curriculum for commerce and framed the syllabus. Initially, the teachers formed themselves into three groups as Core subject group, Allied subject group and Optional subject group. With the assistance of one coordinator for each group selected from among themselves the participants had a detailed discussion. Then, they identified the subjects and prepared the syllabus for each subject.

The final copy of the curriculum and syllabus prepared during the workshop were sent to the coordinators for further modifications. The coordinators again met at the Council on 6<sup>th</sup> February 2006 and finalised the curriculum and syllabus. The final draft was approved by the Council

during the meeting held on 1<sup>st</sup> March 2006. It is hoped that this curriculum and syllabi will serve as a model to all colleges and universities.

All the teachers felt that there should be some uniformity in the core subjects taught to students of commerce in colleges and universities. The optional subjects may be selected by the respective institutions according to local requirement. Keeping this in view the copy of the curriculum and syllabi is circulated to all autonomous colleges and universities of Tamilnadu for further consideration.

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# **PROPOSED MODEL CURRICULUM**

Prepared in the workshop organised at Chennai on 16<sup>th</sup> and 17<sup>th</sup> December 2005 and discussed in the meeting of the Tamil Nadu State Council for Higher Education on 6<sup>th</sup> February 2006

Recommended to the Universities and all Autonomous Colleges in Tamilnadu offering B.Com. Degree programmes for consideration in their Academic bodies and consequent implementation from the next academic year.

### **Co-ordinators**

- Core Papers : Prof. P. Ramachandran,  
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- Allied Papers : Dr. K. Seenivasagam,  
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- Optional Papers : Dr. V. Madasamy,  
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## **Introduction**

In the context of the fast developing economy of India, the role of commerce and trade is not only crucial but also consequential for a mixed economy of natural, technological, traditional, cultural and all other potential resources. On the one side of economics and on the other side of management, commerce pervades national development in all its facets.

Commerce as an academic subject offered in tertiary education at Bachelor Degree level has been evolving itself commensurate with the changing lifestyles in the society over the years. Periodic changes in the three-year curriculum are therefore incumbent on the part of the institutions offering this programme.

From agricultural economy to industrial economy, there have been marked developments in the last 55 years of the Republic of India. Business concerned with agricultural products from the age-old barter trade to the recent plastic money catapults itself into the trade of industrial products and again ranging from machinery (hardware) to mechanisms (software) and from individual designs to network systems. Therefore there is a need to reorganize and make changes in the commerce curricula at all levels.

### **Scope:**

B.Com degree envisages a vast scope in the present social milieu. Employment in all sphere of commerce and trade, enlargement into professional areas such as Chartered and Cost Accounting, Business Management and Administration, Computer Application and higher academic education leading to Post-graduation and research. Besides all these streams, there is scope in Social Work and Service, Self-employment and ancillary work of technical assistance to professional practitioners as consultants. Therefore, the expectations of the employers from the higher education and social relevance have been considered in developing this curriculum.

### **Aims & Goals:**

- To develop middle-level manpower for commerce and trade organization
- To prepare for fulfilling the many-sided expectations of the modern society
- To provide confidence in occupying accounting positions in different organizations.
- To enable the learners of this programme to set up appropriate practices, as service to the society.

## **Courses of study**

### **(i) Core Course**

There are core courses, which are essential for the first level learners of commerce programme. The following are identified for this purpose:

#### **First Semester**

1. Language I – Paper I
2. Language II – Paper I
3. Financial Accounting
4. Business Communication

#### **Second Semester**

1. Language I – Paper II
2. Language II – Paper II
3. Advanced Accounting
4. Business Management

#### **Third Semester**

1. Corporate Accounting
2. Banking and Financial Services
3. Business Law
4. Principles of Marketing

#### **Fourth Semester**

1. Advanced Corporate Accounting
2. Banking Law and Practice
3. Company Law
4. Entrepreneurship Development

#### **Fifth Semester**

1. Elements of Cost Accounting
2. Practical Auditing
3. Income tax Law & Practice I
4. Optional I Paper - I
5. Optional II Paper - I

## **Sixth Semester**

1. Cost Accounting Methods & Techniques
2. Income tax Law & Practice II
3. Management Accounting
4. Optional I – Paper - II
5. Optional II – Paper - II

### **(ii) Optional Papers**

In addition to the above essential subjects of Commerce, provision have to be made for those who volunteer to develop themselves in specific areas of commerce for advanced learning. Four areas such as (a) Computer Application in Business, (b) Human Resource Management, (c) Finance and (d) Marketing have been identified. In each area the syllabus for two to four subjects are given.

#### **Computer Application in Business**

E-Commerce

Computer in Office Management

#### **Human Resource Management**

Personnel Management

Training and Development

#### **Finance**

Financial Management

Financial Services

Working Capital Management

Investment Management

#### **Marketing**

Services Marketing

Sales Promotion Strategy

Retail Marketing

### **(iii) Allied Papers**

The following four subjects are identified as allied to the above core and optional subjects. The purpose of these subjects is to strengthen the students' knowledge and skills acquired and developed in the main subjects. A mastery of these subjects contributes to the development of positive attitude towards commerce as an educational discipline

1. Business Economics (I Semester)
2. Business Statistics (II Semester)
3. Business Mathematics (III Semester)
4. Computer Applications in Business (IV Semester)  
(or)  
Indian Economic Environment (IV Semester)

For each of the above area separate syllabi have been prepared and presented.

### **Evaluation Pattern**

The Evaluation pattern comprises of Continuous Internal Assessment (CIA) and External Examination (EE)

- (1) For Continuous Internal Assessment (CIA) 25 marks may be allotted.

The components for the CIA may be as follows:

- (a) Test (for one hour) = 15 marks  
(3 test may be conducted, the average of the best 2 may be taken into account).
- (b) Assignment – Individual Assignment or Group Assignment/  
Industrial visit, Field study = 5 marks
- (c) Attendance, Discipline and leadership quality = 5 marks

- (2) External Evaluation (EE)

The total marks may be 75

The question paper pattern for all subjects

#### **Section A (20 x 1 = 20 marks)**

This may comprise of (a) Choose the Correct Answer (b) Filling the blanks (c) Match the Following and (d) One or Two line answers/small problems.

Each part may have five questions

**Section B (5 x 4 = 20 marks)**

Five questions with internal choice (either or), answers may be within two pages for each question.

**Section C (2 x 10 = 20 marks)**

Two questions are to be answered out of four with open choice. Each answer should not exceed four pages.

**Section D (1 x 15 = 15 marks)**

One question may be answered without choice. This may be based on Analytical study or Application oriented. The pattern of question may be Case study/ Role play/ Decision making. This question may be taken from the units of syllabus not covered in section C.

**Methodology**

Interactive method of teaching involving all students in classroom transactions is preferred to conventional teacher – dominant lecture-alone sessions. Even lectures, if adopted, can be more of multistage such as lecture – cum - discussion, lecture-cum-visual media, lecture-cum-classroom assignment, lecture-cum-tutorial, lecture-cum-peer learning and so on.

**Materials**

The following learning materials are suggested for teachers and students

Essential - Printed Books.

Optional (References): - Reference books, Professional Journals, Available records and documents, Hand-outs, worksheets & Manuals:

**Media**

Besides a dynamic use of the chalkboard in classroom transaction, the use of OHP/PP/LCD, the exhibit of enlarged formats available in books, the actual materials (media). Such as a published BS, Audit Report, Budget provisions, Tax formats etc., need to be used to provide a real life experience for students.

**Passing Minimum:**

For passing, we suggest a minimum of 7 marks in CIA and a minimum of 27 marks in EE, put together an aggregate of (both internal and external) 40 marks in each paper.

**For Awarding Classes:**

- 40% to 49% Third class
- 50% to 59% Second class
- 60% to 74% First class
- 75% and above Pass with Distinction

**Outcome:**

The products of such a three year B.Com Degree programme would be able to demonstrate the following abilities.

1. To make the students self employable
2. To motivate the students to analyze the problems and bring out proper solution not only in business but also in every field of life.
3. To provide competence and skill for furthering the studies – professional and non-professional.
4. To develop professional skills and ethics.
5. To meet the challenges of the modern globalization concept.
6. To create an awareness of providing good environment and to discharge the social responsibilities.
7. To make a good citizen of India.

## **Proposed model syllabi for Core papers**

## List of Participants who prepared the Proposed model syllabi for Core papers

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## **LIST OF PROPOSED CORE SUBJECTS**

1. Financial Accounting
2. Business Communication
3. Advanced Accounting
4. Business Management
5. Corporate Accounting
6. Banking and Financial Services
7. Business Law
8. Principles of Marketing
9. Advanced Corporate Accounting
10. Banking Law and Practice
11. Company Law
12. Entrepreneurial Development
13. Elements of Cost Accounting
14. Cost Accounting – Methods & Technique
15. Income Tax Law & Practice – I
16. Practical Auditing
17. Income Tax Law & Practice – II
18. Management Accounting

## **Financial Accounting**

### Objectives

- To make the students understand the basic concepts of accounting procedures.
- To motivate the students to pursue higher studies like C.A., ICWA etc.
- To create the awareness to study the different accounting oriented computer programming
- To encourage the students to learn modern techniques in the accounting field

### **Syllabus**

- UNIT I: Introduction – Accounting concepts and conventions – Preparation of final accounts of a sole-trader with advanced adjustments – Bank reconciliation statement
- UNIT II: Bills of Exchange – Trade and Accommodation – Average due date – Account current
- UNIT III: Final accounts of Non-trading concerns – Receipts and payments A/C – Income and Expenditure A/C – Balance sheet
- UNIT IV: Single Entry System – Statement of Affairs Method – Conversion Method
- UNIT V: Depreciation Accounting Methods – Straight Line Method – Diminishing Balance Method – Change in Methods – Sinking Fund Method – Annuity Method

### Books for study

1. R.L. Gupta & V.K. Gupta – Financial Accounting – Sultan Chand & Sons, New Delhi

### Books for Reference

1. S.P. Jain & K.L. Narang - Financial Accounting Kalyani publishers, Ludhiana
2. Reddy & Murthy - Financial Accounting –Margam publications, Chennai - 17
3. Santhana Gopalan & Parthasarathy - Financial Accounting – Sultan Chand & Sons, New Delhi

## **Question Paper Pattern**

Distribution of Marks: Theory 20% and Problem 80%

Part A (10X2=20 Marks)

Two questions from each unit containing 6 theory and 4 small problems

Part B (5X4=20 Marks)

One question from each unit with internal choice. (Out of total 10 questions, 3 theory questions and 7 problems)

Part C (5X12=60 Marks)

One question from each unit with internal choice (Out of total 10 questions, one theory question and nine problems)

## **Business Communication**

### Competencies

1. Develop the skill of writing letters
2. To improve the skill for selling the products and collect overdue amounts without losing the customers
3. Awareness as to how to correspond with special organisations
4. Utilise modern electronic device to improve communication

### Linkage

1. Marketing
2. Company Management
3. Computer application in Business

UNIT I: Need and Functions of Business Letter – Essentials of Effective Business Letter – Physical appearance and parts of a Business Letter – Layout.

UNIT II: Trade letters – Enquiries and replies – Orders and their execution – Credit and status enquiries – Claims and adjustments

UNIT III: Collection letters – Sales letter – Circular letter – Application letters, Press report – Letters to Government organization

UNIT IV: Correspondence of Banking Companies, Insurance, Import & Export, Agencies – Company secretarial correspondence (includes minutes, report writing)

UNIT V: Modern communication methods – Fax, e-mail, Voice mail, S.M.S., Internet – Tele conferencing – Video conferencing – Electronic Bulletin boards

### Text Book:

Essentials of Business Communication – Rajendra pal and Koralahalli

Reference Books: 1. Effective Business English – Pattan Shetty

## **Question Paper Pattern**

Section A	-	10 x 2=20 Marks
Section B	- 5 Either Or	- 5 x 6 = 30 Marks
Section C	- 5 Either Or	- 5 x 10 = 50 Marks

## **Advanced Accounting**

Objectives:

- To know about the basic concepts of accounting procedures.
- To motivate the students to pursue higher studies like CA, ICWA etc.
- To create the awareness to study the different accounting oriented computer programming
- To encourage the students to face modern techniques in the accounting field.

UNIT I: Branch accounts – Dependent branches – Stock and Debtors System – Independent Branches – Wholesale Branch System – (Foreign branch excluded) – Department accounts

UNIT II: Insurance – Fire claims – Loss of profit (Simple) – Loss of stock – Royalties.

UNIT III: Hire purchase system – Accounting procedures – Default and Repossession of stock – Hire purchase trading A/C – Stock and Debtors system – Instalment system.

UNIT IV: Partnership accounts – Division of profit – Past adjustments and guarantee – Admission, Retirement, Death of a partner.

UNIT V: Dissolution – Insolvency of partners – Rule in Garner Vs Murray – Piecemeal distribution.

Books of Study

1. R.L. Gupta & V.K. Gupta – Financial Accounting – Sultan Chand & Sons, NewDelhi

Reference Books:

1. S.P. Jain & K.L. Narang – Financial Accounting – Kalyani Publishers, Ludhiana.
2. Reddy & Murthy – Financial Accounting – Margam Publications, Chennai – 17.
3. Santhana Gopalan & Parthasarathy – Financial Accounting – Sultan Chand & Sons, New Delhi.

## **Question Paper Pattern**

Distribution of Marks:      Problem 80% and Theory 20%

Part A            (10X2=20 Marks)

Two questions from each unit containing 6 theory and 4 problems

Part B            (5X4=20 Marks)

One question from each unit with internal choice. (Out of total 10 questions, 3 theory questions and 7 problems)

Part C            (5X12=60 Marks)

One question from each unit with internal choice (Out of total 10 questions, one theory question and nine problems)

## **Business Management**

- UNIT I: Introduction, Meaning and Definition, Management as a profession – Objectives and importance - Management contributions of F.W. Taylor, Fayol, Peter F. Drucker, Elton Mayo, MBO, MBE
- UNIT II: Planning – Meaning and Definition of Planning – Process of Planning – Types.
- UNIT III: Definition of Organisation – Formal and Informal Organisation – Types of Organisation – Delegation.
- UNIT IV: Staffing - Nature of Staffing – Staffing process – Leadership – Styles of leadership.
- UNIT V: Controlling – Steps to make effective control – Techniques of control, PERT & CPM (only) – Motivation – Maslow & Herzberg theory of Motivation.

## **Corporate Accounting**

- UNIT I: Accounting for share capital – Issue of shares for cash and for consideration other than cash – Forfeiture and Reissue – Buy back of equity shares – Redemption of preference shares.
- UNIT II: Accounting for Debentures – Issue and Redemption – Purchase of Debentures including Ex-interest and cum – Interest quotations.
- UNIT III: Underwriting of shares – Acquisition of business – Profits prior to incorporation – Valuation of Goodwill and shares
- UNIT IV: Divisible profits – Provisions of Companies Act relating to payment of dividend – Preparation of final accounts of Joint stock Companies – Calculation of Managerial Remuneration.
- UNIT V: Alteration of share capital and Internal Reconstruction.

## **Banking and Financial Services**

### Objectives:

1. To enable the students to get familiarised with the concepts used in Banking
2. To expose the students to the recent practices in Financial Services.
3. To make the students appreciate the role-played by banking institutions rendering various financial services.

UNIT I: Classification of banks – Functions & Services of Commercial Banks – Functions of Central Bank – Measures of credit control – EXIM bank – Deposit Insurance & Credit Guarantee Corporations.

UNIT II: Universal Banking – Anytime & Anywhere Banking – Internet Banking – Mobile Banking – Telephone Banking – ATM – Electronic Funds Transfer – E-Banking.

UNIT III: Lease financing – Concepts & classification – Significance and limitations – Tax aspects of Lease financing – Funding aspects of Lease financing – ICAI guidelines – Factoring & forfeiting – Meaning, Types and Scope in India – Factoring services – Impact of factoring.

UNIT IV: Housing finance – NHB directions – NHB guidelines – HF schemes – Funding of HFCs – Insurance Services – Insurance Policies – Insurance schemes in various banks.

UNIT V: Venture capital financing – SEBI guidelines – Theoretical framework – Mergers & amalgamation – Capital issues management – Pre-issues & Post issues Merchant banking – Meaning – Issue management – Services – Underwriting – Role of SEBI.

### Books:

1. Banking, Theory and Practice by Dr. S. Gurusamy
2. Marketing of Financial Services – V.A. Avadhain
3. Financial Services & Market – Dr. S. Gurusamy
4. Marketing Financial Services – Mary Ann Pezzullo

## **Business Law**

- UNIT I: Sources of Law – Indian Contract Act 1982, Introduction and nature of Contract – Formation of Contract – Classification of contract – Elements of Contract – Offer – Acceptance – Consideration – Capacity – Consent – Legality – Void agreements – Contingent.
- UNIT II: Quasi Contract – Performance – Discharge – Remedies for breach of contract.
- UNIT III: Special Contracts – Indemnity – Guarantee – Bailment – Pledge
- UNIT IV: Agency – Creation of Agency – Kinds, Rights and duties of Agent – Authority of Agent – Relations with third parties – Liabilities of parties – Termination of Agency.
- UNIT V: Sale of Goods Act 1930 – Formation of Contract of Sale – Goods and their classification – Price, conditions, warranties – Transfer of property – Performance of the Contract of Sale – Unpaid seller and his rights, Sale by auction – Hire purchase agreements.

### Reference Books:

1. Business Law - N.D. Kapoor
2. Elementry Mercantile Law - Gogna

## **Principles of Marketing**

- UNIT I: Introduction – Evolution of Marketing – Importance of Marketing – Marketing Mix – Functions of Marketing – Buying, Assembling, Selling, Transportation, Storage & Warehousing.
- UNIT II: Features of Modern Marketing – E-Commerce in Marketing – On-line Marketing – Benefits of E-Commerce.
- UNIT III: Product Planning & Development – Product Policies – Product Life Cycle – Branding & Packaging – Pricing – Objectives – Factors affecting Pricing Decisions – Kinds of Pricing – Market segmentation and Buyer Behaviour.
- UNIT IV: Sales Promotion – Elements of Promotion Mix – Consumer Sales Promotion – Dealer Sales Promotion – Personal Selling – Steps in Selling – Advertising – Benefits of Advertising.
- UNIT V: Channels of Distribution – Major Channel Types – Factors influencing Channel Decisions.

### Reference Books:

1. Rajan Nair – Marketing
2. D. Amarchand & B. Varadarajan – A Text Book of Marketing
3. William J. Stanton – Fundamentals of Marketing
4. Philip Kotler – Principles of Marketing

## **Advanced Corporate Accounting**

- UNIT I: Accounting for Mergers and Amalgamations as per AS 14
- UNIT II: Banking Company Accounts
- UNIT III: Insurance Company Accounts
- |    |                   |   |                 |
|----|-------------------|---|-----------------|
| a. | General Insurance | - | Under IRDA 2000 |
| b. | Life Insurance    | - | ”               |
- UNIT IV: Holding company accounts – Consolidation of Balance Sheets with treatment of mutual owings, Contingent liability, unrealized profit, revaluation of assets, Bonus issue and payment of dividend (Inter Company holdings excluded)
- UNIT V: Liquidation of Company Accounts – Statement of Affairs and Deficiency Accounts – Liquidators final statement of accounts common to corporate account and advanced corporate accounting.

### Linkage

- The subject is related to the provisions of Indian Companies Act and Accounting standards.
- Hence this subject goes hand in hand with Company Law & Practical Auditing.

### Objectives

- To facilitate the understanding of accounting treatment of various transactions of joint stock companies.
- To facilitate the understanding of the Balance Sheet of joint stock companies and specialised companies.
- To develop problem solving skills.

### Competencies

- Students will be able to read and understand various items listed in the Balance Sheet of joint stock and specialized companies.
- Students will be able to understand the accounting treatment of various corporate transactions.

Text books:

- Corporate Accounting - R.L. Gupta & Radhasamy  
S.Chand & Co.
- Corporate Accounting - T.S. Reddy & Murthy  
Margham Publications

Reference Books:

- Corporate Accounting - M.C. Shukla & Grewal
- Corporate Accounting - Arulanandam & Raman

### **Question Paper Pattern**

Part A      10 x 2 = 20 Marks

Two questions from each unit containing 6 theory and 4 problems

Part B      5 x 4 = 20 Marks    (Internal Choice)

Two questions from each unit containing 3 theory questions and 7 problems.

Part C      5 x 12 = 60 Marks    (Internal Choice)

Two questions from each unit containing one theory question and nine problems.

## **Banking Law and Practice**

Objectives: To provide an indepth knowledge in the field of Banking.

Linkage: Accounting  
Income Tax  
Contract Act

UNIT I: Banker and Customer – Meaning – Relationship – General, special – Various types of customers – Precautions while opening accounts – Right of set.

UNIT II: Cheque (NI Act) Meaning – Drawing a cheque – Crossing – Meaning – Importance – Kinds endorsement - meaning – Importance – Kinds.

UNIT III: Paying Banker – Precautions to be taken while honouring a cheque – Payment in due Course – Protection.

UNIT IV: Collecting Banker – Duties and Precaution – Protection.

UNIT V: Various forms used in Banking transaction - ATM – Debit Card – Credit Card.

Request to involve services of Banking sector to give a practical knowledge to students.

### **Question Paper Pattern**

Part A - (20X1=20 Marks) – 20 questions to be answered in two or three sentences.

Part B - (5X4=20 Marks) - Five questions internal choice (One question from each unit)

Part C - (5X12==60 Marks) – (5 questions – internal choice) one question from each unit.

## **Company Law**

Linkages & Competency: It helps the student to go for Company Secretaryship Course.

Aim: It helps the student to know about the Company formation.

- UNIT I: Formation of companies – Stages in the formation of a Private Company and Public Company – Promotion – Meaning – Promoters – Their functions – Legal status of a promoter – Duties of promoters – Remuneration of promoters – Incorporation – Meaning – Certificate of Incorporation
- UNIT II: Memorandum of Association – Meaning - Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association meaning – Forms – Contents – Alteration of Articles – Relationship between Articles and Memorandum – Articles distinguished from Memorandum - Constructive notice of Memorandum and Articles – Doctrine of Indoor Management exceptions to Doctrine of Indoor Management.
- UNIT III: Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Minimum subscription – Commencement of business – Certificate of Commencement – Kinds of shares and debentures
- UNIT IV: Directors – Qualification and disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers of Directors – Duties of Directors – Liabilities of Directors.
- UNIT V: Meetings: Statutory Meeting – Annual general meeting – Extra ordinary general meeting  
Winding up: Meaning – Modes of winding up – Compulsory winding up by the Court – Voluntary winding up – Types of voluntary winding up – Members voluntary winding up – Creditors voluntary winding up – Winding up subject to supervision of the Court – Consequences of winding up (General)

Reference Books:

- |                               |   |                              |
|-------------------------------|---|------------------------------|
| N.D. Kapoor                   | - | Elements of Company Law      |
| M.R. Srinivasan               | - | Company Law                  |
| P. Saravanavel                | - | Company Law                  |
| Avatarsingh                   | - | Company Law                  |
| M.C. Shukla &<br>S.S. Gulshan | - | Principles of Company Law    |
| S.M. Shah                     | - | Lectures on Company Law      |
| P.K. Ghosh                    | - | Company Secretarial Practice |

## **Entrepreneurial Development**

Objectives/Competencies:

- To inculcate in the minds of students to become 'Job providers rather than Job seekers'
- To develop innovative skills
- To know about the financial assistance rendered by financial institutions
- To meet the challenges and to develop the skill as 'risk taker' or 'risk bearer'
- To encourage rural entrepreneurs
- To teach incentives & subsidies, Schemes & Taxation benefits provided by the Government
- To encourage women entrepreneurs & to know the special schemes offered by the Government
- To enhance the ability of students in preparation of project reports
- To create awareness about ED programmes conducted by institutes

UNIT I: Concept of Entrepreneurship – Definition, characteristics qualities and functions of Entrepreneur – Types of entrepreneurs – Sickness & survival – Need for training and development – Development of women entrepreneurs and rural entrepreneurs – Self help

UNIT II: Institutional framework – DICs, SIDO, NSIC, SISI, SIPCOT and Khadi and Village Industries Commission – Commercial banks – TIIC – Small Industries Development Bank

UNIT III: Entrepreneurship and small enterprises - Need and importance of developing small entrepreneurs – Problems and prospects of small entrepreneur – Problems of Small Scale Units in India.

UNIT IV: Incentives and subsidies – Subsidised services – Subsidy for market – Transport subsidy – Seedcapital assistance – Taxation benefits to SSI – Special facilities for exports.

UNIT V: Project formulation – Project identification – Evaluation – Feasibility analysis, Project report (Full theory paper).

Text Books:

Entrepreneurial Development - Gupta C.B. & N.P. Srinivasan

Entrepreneurial Development - Kankha

Reference Books:

Entrepreneurial Development - S.U. Bhanushah

Entrepreneurial Development - Saravanavel

Entrepreneurial Development - Dr. N. Raman

(Successful entrepreneurs & women entrepreneurs must be invited and discuss about the entrepreneurial skills and share their positive & negative experiences).

### **Question Paper Pattern**

Max Marks 100 Theory Only

Part A - (20X1=20 Marks)

- 1-5 - Objective type (One from each unit)
- 6-10 - Fill ups or one word(One from each unit)
- 11-15 - Say True or False (One from each unit)
- 16-20 - Match the following (one from each unit)

Part B - (5X6=30 Marks)  
Either or Type

(2 Questions from each unit)

Part C - (5X10==50 Marks)  
Either or Type

(2 Questions from each unit)

### **Question Paper Pattern**

Max Marks: 75

Part A - (10X1=10 Marks)

- 1-3 - Objective type
- 4-7 - Fill ups or one word
- 8-10 - True or False

Part B - (5X4=20 Marks)

Either or Type

(2 Questions from each unit)

Part C - (3X15==45 Marks)

Open choice: Out of five questions answer any three. Only one question compulsorily from one unit.

## **Elements of Cost Accounting**

Linkage: Should be linked with Cost Accounting II, Management Accounting & Auditing

Objectives:

- To provide an indepth knowledge on cost ascertainment
- To identify the areas of application of costing techniques

Competencies:

- The student should be able to prepare a cost sheet, able to prepare a tender or quotation.
- The student should be able to have an effective control over inventory
- The student should be able to exercise effective control over lab and O/h.

UNIT I: Cost Accounting – Definition – Meaning & Scope – Relationship of Cost Accounting with Financial Accounting and Management Accounting - Methods of costing – Cost analysis – Concepts and classifications – Activity based costing - Elements of cost, preparation of cost sheet and tender – Costing as an aid to Management – Limitations and objections against cost accounting.

UNIT II: Materials – Purchasing of materials, procedure and documentation involved in purchasing – Purchase requisition – Maximum, minimum and reordering levels – EOQ

UNIT III: Methods of valuing material issues – Perpetual inventory – Control over wastages – Scrap & spoilage

UNIT IV: Labour – Systems of wage payment – Incentives – Idle time – Control over idle time labour turnover

UNIT V: Overheads – Classification of overheads – Allocation and absorption of overheads – Difference methods of absorption

Books recommended:

Cost Accounting	-	S.P. Jain & K.L. Narang
Cost Accounting	-	R.S.N. Pillai & Bagavathy
Cost Accounting	-	S.N. Maheshwari

### **Question Paper Pattern**

Distribution of Marks: 40% Theory and 60% Problems

Section A - (20 x 1 = 20 Marks) – Objective type

Section B - (5 x 6 = 30 Marks) - Either or choice

Section C- (5 x 10 = 50 Marks)

One question from each unit.

## **Cost Accounting – Methods & Techniques**

Objective:

To impart knowledge on the application of various methods and techniques of costing.

- UNIT I: Job Costing – Features – Job order Cost Accounting – Procedure of Job Cost Accounting – Work-in-progress – Batch Costing.  
Contract costing – Recording of cost of contracts – Recording values and profit in contracts – Valuation of work-in progress – Cost plus contract – Escalation clause.
- UNIT II: Process Costing – Features – Comparison between Job Costing and Process Costing – General principles – Process losses – Normal loss – Abnormal loss – Abnormal gain inter process profit – Equivalent production – Procedure for evaluation – Joint product and by product.
- UNIT III: Operating Costing – Service Costing – Hospital, Canteen and Transport Costing – Unit Costing
- UNIT IV: Reconciliation of Cost Accounts with Financial Accounts – Need for Reconciliation – Reasons for disagreement in profit – Procedure for Reconciliation – Cost Audit – Integrated Cost Accounts
- UNIT V: Marginal Costing - Meaning – Ascertainment – Break-Even analysis – Margin of Safety – Application of Marginal Costing – Profit Planning – Evaluation of performance – Decision Making – Fixation of Selling Price – Key Factors – Make or Buy Decision – Product Mix – Effect of changes in Sales Price – Maintaining a desired level of profits

Books for study:

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

Books for Reference:

Cost Accounting - S.P. Iyengar

Practical Costing - Khanna, Ahuja & Pandey

Cost Accounting - Vashist Saxena

Cost Accounting - R.S.N. Pillai & Bagavathy

## **Income Tax Law & Practice – I**

- UNIT I: Definitions under the Income Tax Act – Agricultural Income – Person – Assessee – Income – Assessment Year – Previous Year – Basis of Charge – Scope of Total Income – Residential Status – Incidence of Taxation.
- UNIT II: Heads of Income – Salaries (Sections 15 to 19) – Chargeability – Allowances & their taxability – Perquisites & their valuation – Deductions from salary – Provident Funds.
- UNIT III: Income from House Property (Sections 22 to 25) – Computation of Annual Value – Permissible deductions.
- UNIT IV: Profits & gains from business or profession – Chargeability – Computation of business income – Admissible deductions – Expressly disallowed expenses.
- UNIT V: Deemed profits – Deemed incomes – Valuation of stock – Methods of accounting – Depreciation – Block System of Depreciation – Computation – Rates at which depreciation is allowable.

\* Simple problems from Unit I to Unit V

Text Book:

Students' guide to Income tax - Vinod K. Singhanian & Monica Singhanian

Reference Books:

Income Tax Law & Practice - Gaur & Narang  
Income Tax Law & Practice - Reddy & Murthy  
Income Tax Law & Practice - Bhagwathi Prasad

## **Practical Auditing**

No. of Hours: 5

Objectives: To provide an understanding of the Principles and practice of Auditing.

Linkages: Accounting Principles  
Income Tax  
Commercial Law  
Cost Accounting  
Management

UNIT I: Competencies to be developed: Planning – Preparing Audit Programme

Audit: Objectives, Types, Advantages and Limitations, Qualities of an Auditor, Internal control: Internal check and Internal Audit, Statutory Audit, Audit Programme, Audit Note Book, Working Papers.

UNIT II: Learning to check the vouchers How to connect ledger accounts with the audit theory

Vouching, Voucher, Vouching of Cash Transactions, Vouching of Trade Transactions; Purchases, Purchases Returns, Sales and Sales Returns, Audit of Impersonal Ledger.

UNIT III: Identification of various assets as Current Assets, Wasting Asset, Intangible Assets etc. Procedure of verification of Assests.

Verfication and valuation of Assets and Liabilities: Fixed assets, Current Assets, Wasting Assets, Intangible Assets, Problems in Valuations of Assets. Auditor's position as regards the Valuation and verifications of Assets, Valuation of Liabilities.

UNIT IV: How resources are created and invested. Knowledge about the duties and powers of the investigator.

Reserves and provisions; Classification, Duties of an Auditor as regards the creation of reserves. Introduction to Investigation.

UNIT V: When clean and qualified reports are prepared, procedure of appointment, removal and the duties of auditors, Penalties in case of failures.

Audit of limited Companies; Qualifications of an Auditor, Appointment, Removal, Status, Powers and Duties of an Auditor, Auditor's report: Clean and qualified report. Liabilities of an auditor; Liabilities in case of non-statutory audit and company audit.

Text Book:

Tandon B.N.: Principles of Auditing; S. Chand & Co., New Delhi

References: Pagara Dinker: Principles & practice of Auditing;  
S.Chand, New Delhi

Gupta Kamal: Contemporary Auditing  
Tata Mc Graw-Hill, New Delhi

Sharma T.R.: Auditing principles & problems  
Sahitya Bhawan, Agra

**Evaluation: Blue Print (For External)**

20X1=20 Section A 20 Marks

5X7=35 Section B 35 Marks

3x15=45 Section C 45 Marks

Total 100 Marks

Section A: 10 Questions of objective type  
(Two questions from each unit) 10x1=10 Marks  
10 Questions answer in a sentence or two  
(Two questions from each unit) 10x1=10 Marks

**Internal**

50 Marks

25 Marks; 10 Marks; 5 Marks; 10 Marks

2 Tests; Quiz; Assignment; Seminar

**External**

50 Marks:

Section B: Choose one question from each unit (Restricted choice)  
5 units: Two questions from each unit. Each question carries 7 marks

Section C: Open Choice  
One question from each unit  
Students can choose any three questions.

## **Income Tax Law & Practice – II**

This paper helps the students to gain knowledge of the provisions of the Income Tax Act and their application in computation of income and tax liabilities of individuals, firms HUFs and Corporate assesses.

- UNIT I: Capital gains – Chargeability – Long term and short term – Cost of acquisition – Cost of improvement – Computation of capital gains – Exemptions under section 54 – Treatment of Losses – Income from other Sources – Clubbing of income – Set off and carry forward of losses.
- UNIT II: Deductions in computation of total income (Chapter VI A of the Income Tax Act)
- UNIT III: Assessment of income in respect of the following categories of assesses – Individuals, Hindu Undivided Families – Firms – Companies
- UNIT IV: Procedure for assessment – Self assessment – Provisional assessment – Regular assessment – Reassessment – Best Judgement Assessment or Exparate assessment – Summary assessment – Rectification of Mistakes – Income escaping assessment
- UNIT V: Computation of tax liability for individuals – Rebates and Reliefs – Collection, recovery and refund of tax – Deduction of tax at source – Advance payment of tax

\*Simple problems from Units I, II, III, and V

Text Book:

Students' guide to Income Tax – Vinod K. Singhania & Monica Singhania

Books for Reference:

Income Tax Law & Practice – Gaur & Narang

Income Tax Law & Practice – Reddy & Murthy

Income Tax Law & Practice – Bhagwathi Prasad

## Question Paper Pattern

The paper consists of three sections:

### Section A

10 compulsory questions (2 from each unit) carrying 2 marks each. Total: 20 Marks

### Section B

5 pairs of questions (Either/Or) with one pair from each unit. Each question carrying 8 marks. Total: 40 marks.

### Section C

5 question (one from each unit) out which 2 questions have to be answered, each carrying 20 marks. Total: 40 marks

$$20+40+40=100$$

Theory	=	40	Marks
Problem	=	60	Marks
		-----	
Total		100	Marks
		-----	

## **Management Accounting**

- UNIT I: Management Accounting – Meaning and definition – Objectives – Functions – Importance – Advantages and Limitations – Management Accounting Vs Financial Costing – Management Accounting Vs Cost Accounting
- UNIT II: Analysis and Interpretation of Financial Statements – Comparative and Common size Financial Statement – Trend Percentage – Ratio Analysis.
- UNIT III: Fund flow and Cash flow Analysis Accounting Standard III
- UNIT IV: Budget and Budgetary control – Preparation of all functional budget and flexible Budget
- UNIT V: Standard Costing and Variance Analysis (Simple Variance only)

### Reference Books:

- Management Accounting - S.N. Maheswari, Sultan Chand & Sons
- Management Accounting - T.S. Reddy and Hari Prasad Reddy  
Margam Publication
- Management Accounting - R.K. Sharma & K. Sampath  
Kalyani Publishers

## **Question Paper Pattern**

Theory 20% Problem 80%

Section A	10 Compulsory questions	10x2=20 Marks
Section B	Either/or	5 x 7 = 35
Section C	Either/or	3 x 15 = 45
		-----
		100 Marks
		-----

## **Proposed model syllabi for Allied papers**

## List of Participants who prepared the Proposed model syllabi for Allied papers

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### **List of Proposed Allied Papers**

1. Business Economics (I Semester)
2. Business Statistics (II Semester)
3. Business Mathematics (III Semester)
4. Computer Application in Business (IV Semester)

(or)

Indian Economic Environment (IV Semester)

## **Business Economics**

**Objectives:** At the end of the course, the students shall be able to understand the principles of business economics and apply it to business situations.

**UNIT –I:-** Introduction to Economics-Wealth, Welfare and Scarcity views on Economics-Positive and Normative Economics - Definition-Scope and importance of Business Economics - Concepts: Accounting Profit and Economic Profit – incremental and Marginal cost concepts – Time and Discounting Principles – Concept of Efficiency.

**UNIT II:** Demand and Supply Functions: Meaning of Demand – Determinants of demand and Distinctions of demand – Law of Demand – Elasticity of demand and forecasting of demand - Supply functions – Cost Concepts.

**UNIT III:** Consumer Behaviour: Law of Diminishing Marginal utility - Equi-marginal utility – Indifference curve – Definition, Properties and equilibrium.

**UNIT IV:** Production: Law of variable proportions – Law of Returns to Scale – Producer’s equilibrium – Economies of Scale – Optimum firm - Cost Classification – Break Even Analysis.

**UNIT V:** Product Pricing: Price and Output determination under perfect competition, Monopoly – Discriminating monopoly – Monopolistic competition – Oligopoly and Duopoly – Pricing objectives and methods.

**Books for Reference:**

1. Business Economics – S. Shankaran
2. Business Economics – P.L. Mehta
3. Business Economics - Francis Cherunilam
4. Economics for Business - Peter Micheleson and Andrew Mann
5. Business Economics - C.M. Chaudhary
6. The essence of Business Economics - Nellis and Parker
7. Business Economics - Ferguson P.R. and Rothschild. R and Ferguson G.J.
8. Business Economics - H.L. Anuja

## **Business Statistics**

Objectives: To enable the students to gain understanding of Statistical techniques which are applicable to business.

UNIT I: Meaning and scope of Statistics – Characteristics and Limitations – Sources of Primary and Secondary data – Methods of collection of data and difficulties Editing – Classification and tabulation of data -presentation of data by diagrammatic & graphical methods – Reporting.

UNIT II: Statistical series – Formation of Frequency distribution; Measures of central tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.  
Measures of dispersion and skewness – Range, Quartile Deviation, Mean Deviation, Karl Pearson's and Bowley's Measures of skewness.

UNIT III: Simple correlation, Pearson's co-efficient of correlation – Rank correlation and Concurrent deviation methods – Concept of Regression analysis, regression equation and its uses.

UNIT IV: Index numbers – Methods of construction – Aggregative and relative types – Tests of an ideal Index Number – Wholesale and Cost of living index – Price data in India.

UNIT V: Interpolation and Extrapolation – Graphical and algebraic – Newton, Lagrange's and binomial methods. Analysis of Time series and business forecasting – Types of trend and seasonal changes.

Books for Reference:

1. S.P. Gupta - Statistical Method
2. Elhance - Statistics
3. Wheldon - Business Statistics
4. Mill - Statistical Methods
5. Chose and Chowdry - Statistics theory and practice
6. Pillai & Bhagavathi - Statistics
7. P.R. Vittar - Business Mathematics & Statistics
8. Navaneetham - Business Statistics

## **Business Mathematics**

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.

**UNIT I:** Theory of sets – Set theory – Definition, Elements and types of sets, Operations on sets, Relations and functions of sets.

Algebra – Ratio, Proportion and variations

**UNIT II:** Permutation and combination, Binomial Theorem, Exponential and Logarithmic series.

**UNIT III:** Differential Calculus – Differentiation – Meaning, Rules; Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business.

**UNIT IV:** Compound Interest and Annuity Present Value – Types of annuities – Binary Number System.

**UNIT V:** Linear Programming – Formulation of LPP – Graphical method of solution – Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints by applying simplex method only.

**Books for Reference:**

1. Vohra N.D. - Quantitative Techniques in Management Tata Mc Graw Hill – New Delhi
2. Soni R.S. - Business Mathematics – Pitamber Publishing house.
3. Navaneetham P. - Business Mathematics
4. Kapoor V.K. - Business Mathematics, Sultan Chand & Sons, Delhi
5. P.R. Vittal - Business Mathematics
6. Sanchetti D.C. & V.K. Kapoor - Business Mathematics

## **Indian Economic Environment**

**Objective:** A student shall be able to understand the fundamentals of Indian Economy as it obtains today, and shall be able to appreciate the position of Indian Economy vis-a-vis the WTO and its impact on Indian Economy.

**UNIT I:** Indian Economy – Nature – Present Scenario – Natural resources – Population problems – Agriculture and productivity - Green revolution – White & Blue revolution.

**UNIT II:** Industrial development in India – New Industrial Policy 1991 & afterwards – Role of service sectors – Role of MNCs – Business Processing Outsource (BPO) – Knowledge Process Outsourcing (KPO)

**UNIT III:** Globalization – New Economic Policy – Reforms – State level & National level reforms – GATT & WTO functions – Ministerial Conferences – Trade Related Intellectual Property Rights (TRIMS) – Trade Related Investment measures (TRIOS) – its impact on Indian Agriculture – Service & Industry sectors and consumer rights.

**UNIT IV:** Foreign trade of India – India’s Balance of Payment – Balance of Trade – Directions and Compositions, difficulties & recent trends.

**UNIT V:** India’s trade relation to other Countries – Economic Unions – European Union (EU), G10; G7; SAARC – ASEAN.

### Books for Reference:

- |    |                              |   |                                       |
|----|------------------------------|---|---------------------------------------|
| 1. | Indian Economy               | - | K.P.M. Sundaram                       |
| 2. | Indian Economy               | - | Sankaran                              |
| 3. | Indian Economy               | - | Cherunilium F.                        |
| 4. | Survey on Indian Economy     | - | ‘The Hindu’                           |
| 5. | Survey on Indian Agriculture | - | ‘The Hindu’                           |
| 6. | Government & Business        | - | Francis Cherinlum                     |
| 7. | Global Indebtedness          | - | Victor Louis Anthuvan (LIBA, Chennai) |

## **Computer Application in Business**

Objective: At the end of the course, the student shall be able to start and operate a PC and use MS office tools and maintain computerised accounting.

With theoretical inputs and equal quantum of practicals in the Laboratory for Hands on experience, a student acquires the skill to independently operate a PC for maintaining computerized accounts of a business concern as well as give secretarial support to the office communication with the MS office tools of Word, Excel and Access with Tally 7.2. ie. Package

UNIT I: Meaning of computer – characteristics of Computer – Areas of application-I-P-O cycle – Components of Computer – Memory and control unit. Input and output device. Hardware and software Operating system – Introduction to Windows 98 –Logging on Desktop & Taskbar Icons on desktop – Start up menu options – Creation of files and folders – Windows explorer – Find options – Shortcuts – Briefcase – Running application and customization.

UNIT II: Introduction to word 2000 – starting word 2000 – creating shortcut for word 2000 – Creating word documents – creating business letters using wizards – editing word documents – inserting object formatting documents – spelling and grammar check – word count thesaurus, auto correct – working with tables – saving, opening and closing documents – mail merge.

UNIT III: Introduction to spread sheets – spread sheet programmes and application – Ms-Excel and its features – What is on the screen? – Building work sheets entering data in worksheets – editing and formatting worksheets – creating and formatting different types of charts application of financial and statistical function – creating a list sorting data – filtering data – using auto filter – customs filters – Analysing and organising data using – Automatic Sub – totals, saving, opening and closing work books – MS Access (Database only)

UNIT IV: Computerised Accounting I

Fundamentals of computerized accounting – Computerized accounting Vs manual accounting – Architecture and customization of Tally – features of Tally – Configuration of Tally – Tally screens and menus – Creation of company – Editing and deleting groups – Creating of ledgers – Editing and deleting ledgers – Introduction to vouchers – Voucher entry – Payment voucher, Receipt voucher – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.

UNIT V: Computerised Accounting II (Accounting package TALLY 7.2)

Introduction to inventories – Creation of stock categories – Creation of stock items – Configuration and features of stock item – Editing and deleting stocks Usage of stocks in voucher entry – Purchase order – stock vouchers – sales orders stock voucher – Introduction to cost – Creation of cost category – Creation of cost centers – Editing and deleting cost centers and categories – Usage of cost category and cost centers in vouchers entry – Budgetary control – Creation of Budgets – Trial balance – Profit and loss account – Ratio analysis – Cash flow statement – Fund flow statement – Cost center report – Inventory report – Bank reconciliation statement – Conclusion.



## **Exercise for Practical**

MS-WORD (Unit II)

Creating Business Letters

Creating an application for the Job with Bio-data

Creating Circular letter with Mail Merge Options

Creating a Table by using the split and merge options

MS EXCEL (Unit III)

Creating a work sheet like mark sheet, Pay Slip, PF

Contribution list etc.

Creating Charts

Creating a list for the enclosures

Filtering the date using Auto filter custom filters using comparison operations

MS ACCESS

ACCOUNTING PACKAGE (Unit IV & V)

Preparing Voucher entries for the transactions

Preparing final accounts from the Trial Balance given with any two adjustments

Practical exam question Paper Pattern & Mark Allotment

Time for practical Exam – 2 Hours (30 Marks)

There will be three questions carrying 10 marks each, two are to be answered

One problem in MS-Access

One problem in MS-Word

One problem in MS-Excel

One problem in Accounting Package

## **Proposed model syllabi for Optional papers**

## List of Participants who prepared the Proposed model syllabi for Optional papers

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## **List of Proposed Optional Papers**

### **Computer Application in Business**

E-Commerce

Computer in Office Management

### **Human Resource Management**

Personal Management

Training and Development

### **Finance**

Financial Management

Financial Services

Working Capital Management

Investment Management

### **Marketing**

Services Marketing

Sales Promotion Strategy

Retail Marketing

## **E-Commerce**

Objective: To familiarize the students with the basis of E-Commerce and to comprehend its potential.

Linkage with marketing paper

UNIT- I: Electronic Commerce Frame work: Electronic Commerce and Media convergence – The Anatomy of E-Commerce Application- Market forecasting the I – way components of I-Way Network Access Equipment – The Last Mile – The Internet Terminology – Chronological History of the Internet – Network Globalization of the Academic Internet – Service Provider Connectivity – Internet Connectivity Options-Logistics of being an Internet Service Provider.

UNIT- II: Client Server Network Security: Emerging Client/Server Security Threats – Firewalls and Network Security – Data and Message Security – Challenge/Response Systems-Architectural Frame work for Electronic Commerce – The Merchant’s Models from the consumer’s perspective – Types of Electronic Payment Systems.

UNIT –III: Electronic Data Interchange: EDI Applications in Business EDI – EDI and Electronic Commerce – Internal Information Systems – Dimensions of Internal Electronic Commerce System – Types of Digital Documents – Corporate Data Warehouses.

UNIT- IV: The New age of information: Advertising on the Internet charting the On-line Marketing process – Search and Resource Discovery paradigms – Electronic Commerce catalogs/Directories – Computer Based Education and Training Technological Components of Education on Demand – The Technology behind the Software Agents.

UNIT –V: Layers and Networking: Internet Protocol Suite – Key Multimedia Concepts – Broadband Background concepts – Mobile Computing Framework – Structured document Fundamentals.

Text Book : Frontiers of Electronic Commerce Ravikalakota and Andrew whiston.

Reference Books:

1. Electronic Commerce - Gray P.Schneider & James T.Perry.
2. E-Commerce - The Cutting Edge of Business–Kamalesh K.Bajaj & Debjani Nag.

## **Computer and Office Management**

**Objective:** To familiarise the students with the fundamental of computer and to implement the Principles of Computers in the business operations.

**Linkage:** With Marketing, HRM, Job Analysis (Personnel Management)

**Unit I:** History of computers – Types – Generation – Features-Hardware – CPU – Floppy drives – Hard disk – Pheripheral disk – I/O- Keyboard-Punched cards – CPU – Printer – Floppy disk – Magnetic tapes.

**Unit II:** External storage units – Floppy disk – Punched cards- Magnetic tapes – Software – Classification – Application – Use of computers in various fields.

**Unit III:** Flow charting – Data communication – LAN-WAN-INTERNET – INTRANET.

**Unit IV:** Word basics – Formatting – Working with Headers- Footers and footnotes – Tab and tables – Working with graphics – Macros Mailmerge.

**Unit V:** Excel basics – Formatting tips – Function – Chart features – Working with graphics – Excels command Macros Using worksheet as database.

### **Reference Books:**

1. Sanchs.H.Donald, Computer concepts and Application, Sultan Chand & Sons, New Delhi.
2. Subash Mehta, Easy computers, Wheeler Publishing Company, New Delhi.

## **Personnel Management**

Objective: To impart knowledge about Management of personnel in an organization.

Unit: 1 Personnel management in Organisational Context-Analysing and Designing of Personnel Department Organisational – Human Resources Planning.

Unit: II Recruitment, Selection, Placement, Induction-Internal - Mobility – and Separations Performance Appraisal – Career and Succession – Planning, Training and Development.

Unit: III Job Evaluation Methods - Wages-Different Patterns of Wage Payments. Time rate-Piece rate-Wage Incentives-Cost of Living Index-Bonus.

Unit: VI Motivation – Types – Theories of Motivation – Morale.

Unit: V Employee Participation in Management – Forms of Participation – Employees stock options – Joint Management Council – Merits and Limitations of each – The Future Scenario.

Text Books:

Personnel Management and Industrial Relations – P.C.Tripati.

Personnel Management - Ahuja

Personnel Management - C.B.Memoria.

## **Training And Development**

Objective: Enlightening students on the need and methods of developing the skills and competencies for self-development and interpersonal relationship.

Unit I: Meaning and need for training – Scope of training – Types of training -Nature and levels of training – Process of training – Basics of Personality theories and training.

Unit II: Training for individual development meaning – Scope – nature – limitations – ego building-breaking ego defence – emotional adjustment – managing stress – managing criticism.

Unit III: Training for interpersonal relationship – active listening – Constructive – Criticism – TA and Transactions with different ego – states – basics of counseling.

Unit IV: Meaning of skill – talent – competency Nature and need for competencies competency mapping – competency gap- Process of competency Development.

Unit V: On the job training meaning nature – methods and techniques. Off-the-job training – meaning-nature-methods and techniques- methods of executive training – career planning- development – career – anchoring.

### Books

- |                             |   |                     |
|-----------------------------|---|---------------------|
| 1. Management               | - | Koontz, Cynl et all |
| 2. I am ok you are ok       | - | Thomas Haris        |
| 3. Games People Play        | - | Evic Berne          |
| 4. Organisational Behaviour | - | Gangadhar Rao       |
| 5. Organisational Behaviour | - | Lufthans            |
| 6. Organisational Behaviour | - | Uma Sekar.          |

## **Financial Management**

Objectives: To make the students gain knowledge about financial management by studying theory and solving some problems.

Unit I: Financial Management Meaning and Scope Concepts in Valuation – Time Value of Money Risk and Return – Cost of Capital – Cost of Debt – Cost of Equity – Cost of Retained Earning – Weighted Average Cost of Capital.

Unit II: Financial Planning – Meaning and Scope – Capital Structure – Net Operating Income Approach – M M Approach Arbitrage Process – Traditional Approach – Capital Structure Planning.

Unit III: Leverage – Meaning and Types – Significance- Operating leverage, Financial Leverage – Combined Leverage.

Unit IV: Dividend Policy – Theories – Relationship With Value of Firms – Stock Dividend – Stock Splits.

Unit V: Working Capital Management Risk, Liquidity of Probability Trade Off-Determination of Working Capital – Cash Management – Cash Budget-Concentration Banking And Lock Box System – Receivable Management – Credit Standards – Credit Policies – Inventory Management – Order Quantity – Order Point – Safety Stock.

Marks: Theory 60% and Problems 40%

Text books recommended:

1. Fundamental of Financial management - Prasanna Chandra.
2. Elements of Financial Management - S.N.Maheswari, Sultan Chand & Sons.
3. Theory and Problems of Financial Management - Khan & Jain.

Reference:

1. Financial management - R.K. Sharma, Kalyani Publishers
2. Financial management - Kulkarani.

## **Financial Services**

Linkages: To understand the Agencies/Institutions; Providing Funds and Rendering Financial Services/Financial Management, Business organization Level of knowledge expected basic understanding.

Unit I: Financial Services: Meaning - components – Activities in Financial markets-Fund based and non-fund Based activities. Players in Financial Markets.

Unit II: Capital Market: Meaning, Classification, components and Functions Primary & Secondary Markets. Recent trends in capital market operations.

Unit III: Money Market: Meaning – Instruments – Borrowers – Lenders – Difference between Capital Market and Money Market – characteristics of Developed Money Market and Under developed Money Market - Indian Money Market: Under developed – causes-Steps taken by the Government for development.

Unit IV: Non-Banking Financial Intermediaries:- Definition – Chit Funds – Nidhis – Benefit Societies. Leasing: Meaning, advantages, types, Leasing vs Hirepurchase.

Unit V : Merchant Banking: Meaning & Functions – Regulatory role of SEBI Credit Rating: Meaning – Functions-Advantages.

### Reference books:

1. Khan - M.Y- Indian Financial System  
Theory Practice Vikas publishers
2. Viswanathan R. - Industrial Finance  
Sriram Chand Publishers
3. Santhanam B. - Financial Services  
Margham Publishers
4. Boominathan V.K. - Financial Services  
Sultan Chand Publishers

## **Working Capital Management**

Objective: To develop an understanding of the concept of working capital

- To develop skill in managing cash
- To familiarize with managing inventory.

Linkage with other subjects: > Financial Management.  
> All accounting papers on Decision making like cost accounting, management accounting.

### Unit I: Working Capital Policy

Overall consideration – importance of working Capital Management – Concept of working capital – Risk return trade off for Financing Working capital – Sources and uses of working capital – Factors influencing Working Capital – issues in Working capital policy – Size of working Capital Analysis – Forecasting and Management of Working Capital.

15 hrs

### Unit II: Cash Management

Importance-Factors influencing cash balance-Determining minimum cash balance – Determining minimum cash balance-Cash budgeting – Cash control-Monitoring collection and disbursement-Cash Management models

15 hrs

### Unit III: Inventory Management

Need for inventories and importance of its management-Techniques for managing inventory-Different models – Reorder point-Monitoring and control of inventories.

15 hrs

### Unit IV: Receivables Management:

Credit Policy-Credit Evaluation-Credit Granting Decision-Control of Receivables-Collection Policy

10 hrs

### Unit V: Finance Current Assets

Trade credit-Short term bank finance-Commercial paper-Public Deposits-Committees on Working Capital – Regulation of Bank Credit-Recommendations.

10 hrs

Reference Books:

1. Vijai Prakash Joshi - Working Capital Management  
Tata Mc-Graw Hill Publishing Co. Ltd.,  
New Delhi, Third edition, 1999.
2. John J.Hampton, Lecillial  
Wagnar and S.Shivaraman- Working Capital Management,  
John Wiley & Sons, New York 1989.
3. V.K.Bhalla - Working Capital Management,  
Anmol Publications, New Delhi,  
V Edition.

## **Investment Management**

**Objectives:** To impart basic knowledge about security investment and its Management.

**Competencies:** A student will be able to explain what are investments, types of investment options, the role of SEBI, how to obtain information and use it in planning and strategies which could be followed.

1. To impart knowledge on Investment Management.
2. To develop the competency on Securities analysis.

**Linkage:**

1. Corporate Finance
2. Financial Management

**Unit I:** Meaning – Scope – Definition - Characteristics of Investment- Principles and objectives of Investments - Types of Investors - Media of Investment - Investment Vs Speculation.

**Unit II:** Corporate Securities – Shares - Stocks and Shares - Types of Shares - Types of Equity shares in the market - Bonus Shares – Debentures – Bonds - Book building - Kinds of securities available for investment.

**Unit III:** The Securities and Exchange Board of India-Origin and Development – Functions.

**Unit IV:** Sources of investment information, Reading and interpretation- indices.

**Unit V:** Investment strategies – Active, Passive, Mutual fund investment Kinds, advantages and limitations.

**Books for Reference:**

1. Investment Management - V.K.Bhalla
2. Investment Management - V.A.Avadhani
3. Investment Management - Prasanna Chandra
4. Investment Management - Dr.S.Krishnamurthy and Dr.S.Maria John, Palani Paramount Publications
5. Security Analysis - Punithavathi Pandian, Vikas Publications.

## **Tourism Marketing**

Objective: The objective of this paper is to expose the student to one of the most important developing field – Tourism.

Competencies: The Marketing of tourism by identifying the target group, identifying their needs and ability to spend and make them end users is the purpose of this paper.

Linkage: This paper has linkage to Marketing, History, Economics etc.,

Unit I: Introduction – the concept-users of Tourism services-Tourism product-salient features of tourism product-service characteristics-service culture.

Unit II: Marketing segmentation-market research-marketing information system-Formulation of marketing mix for the tourism industry-targeting and positioning.

Unit III: Designing and managing products-product issues-brand decisions.

Unit IV: Distribution channels-Tourist centers-pricing strategies-promoting products-advertising-public relations.

Unit V: Destination marketing –globalization of the tourism industry-Importance of tourism to a destination economy-tourism strategies and investments.

### Books Recommended:

1. Tourism marketing - AK Bhatia
2. Marketing for Hospitality & tourism - Philip kotler.

## **Services Marketing**

Objectives:           The purpose of this paper is to open the frontiers of knowledge of the students in marketing of services.

Since the share of services to GDP is on the rise and India's ability to provide back office service to the western nations, it is felt that the need for equipping the student to such a field is important in the present scenario.

This paper links with marketing, promotional Management, Salesmanship, etc.,

Unit I:                An overview of service sector – The concept of goods and services- Salient features of marketing Services-Growth of services, service industry- Global issues in marketing of services.

Unit II:              Four Is of services – Intangibility, Inseparability, Inconsistency, Inventory – Characteristics of Service Marketing – Market Segmentation – Target market selection – positioning.

Unit III:             Marketing Mix- Pricing of services- -pricing Methods-Pricing Strategies-Distribution of services-Intermediaries.

Unit IV:             Promotion of services- Promotion Policy – Advertising – Direct Marketing – Public Relations.

Unit V:              Management of Professional Sales – Organizing – Recruitment and Training – Relationship Marketing.

### Books Recommended

1. Services Marketing           –     Philip Kotler
2. Services Marketing           –     Rajendra Nargundkar
3. Services Marketing           –     S.M.Jha

## **Retail Marketing**

Objectives:

- To enable the student to appreciate the importance of retailing in the emerging market scenario.
- To equip the student with the tools and techniques of managing the retail market.
- To help the student to differentiate retail markets from others and thus help the student to be an efficient marketer.

Competences to be developed

Linkage with other Subjects

- I. Retail marketing and marketing management
- II. Retail marketing and human resource management
- III. Retail marketing and entrepreneurial development
- IV. Retail marketing and business organization
- V. Retailing and Advertising and Sales promotion – consumer behaviour.

(Learning about Retail marketing Appreciating retail marketing and helping the student to understand retail marketing a way of life – To identify certain retail marketelers as role models like entrepreneur – To motivate the students to start retail marketing.

Unit 1: An introduction to retailing

Nature and the importance of retailing – contemporary retailing in India and marketing Challenges facing retailers – Strategic Planning in retailing – owning or managing a business – Wheels of retailing – Retailing life cycle.

Unit II: Types of Retailing Institutions

Retail institutions by ownership- Retail institutions by store based and non-store based-vertical marketing system – Traditional retailing.

Unit III: Strategic Planning in retailing  
Understanding retailing environment – Identifying and understanding customers, Information gathering, designing retail information system – Processing of information system and research.

Unit IV: Location and Organizational decisions  
Trading area Analysis-site selection – organizational patterns in retailing – operations management- financial decisions – operational dimension-use of technology.  
Operations Management Budgeting and resource allocation – store format and size decisions- store layout and space allocation- store security aspects – credit management.

Unit V: a) Merchandise Management  
Buying and handling – Product assortment decision – Inventory management – merchandise pricing – merchandise labelling and packaging.

b) Retail promotion  
Retail promotion strategy – Building retail store image – Role of atmosphere – retail promotion mix strategy – retail store sales promotion schemes.

c) Retail Control and Technology  
Controlling retail operations – Technological developments in retailing and induction of technology.

#### Text Books

1. Michael Levy and Barton A Weit - Retail Management  
4<sup>th</sup> Edition, Mc graw Hill, Irwin.

#### Reference Books:

1. Berman, Barry and Joel R.Evans - Retail Management  
A strategic Approach  
7<sup>th</sup> Edition Prentice Hall  
New Jersey.
2. Cox, Roger and Paul Brittain - Retail Management,  
Prentice Hall, Harlow.

## Testing Methodology

### Evaluation Patterns

- I Projects – A mini project instructing the students to be with persons of retail marketing – working with them and interviewing them.
- II Meeting and listening, sharing and attending guest lectures and internship and placement.
- III Tests and Quiz.
- IV Testing Question Pattern

Section A	-	Knowledge testing 10 out of ten	-	10 x 2 = 20	Marks
Section B	-	Short Answers 5 out of 8	-	5 x 8 = 40	Marks
Section C	-	Detailed answers 2 out of 3	-	2 x 20 = 40	Marks
		Total		----- 100	Marks -----

## Consumerism

Linkage with other subjects:

Marketing, Personal selling, Distribution management  
Customer relationship management.

Unit I: Consumer – Type of consumers – Buyer behavior – Determinants of Buyer behaviour – Buyer’s motive – Market segmentation – Buying process.

Unit II: Classification of goods-Consumer decision making-Impact of sales promotion – Techniques of consumer behavior

Unit III: Consumerism Meaning -Nature – Definition - Utility of consumerism-Issues in consumerism – Warranty – Consumer redressal.

Unit IV: Consumer protection – Education – Rights – Consumer & advertisement Standardization for consumer protection with special reference to Advertisement.

Unit V: Consumer movement in India- Recent trends – Role of government in Consumer movement – COPRA – Reasons for the slow growth of Consumer movement-Suggestions for strengthening consumer movement.

### Reference Books

1. Niraj Kumar - Consumer Protection in India  
First Edition 1999  
Himalaya Publishing House
2. Francis Cherunilam - Business and society  
1996, Himalaya Publishing House

## **Advertising Management**

**Objective:** The main objective of this paper is to expose the students to the basics of advertisement, to get acquainted with the media of advertisement.

Not only that, the paper gives an opportunity for the student to identify the target group to which a product/service is to be sold, and the methodology of market analysis for that purpose. This subject links with marketing, statistics, marketing economics, etc.,

**Unit I** Characteristics of advertisement – Nature and scope of advertising–Functions of advertising – Advertisement Vs publicity.

**Unit II:** On the basis of Geographical Spread - on the basis of target group – Non-product Advertising – Advertising Agency.

**Unit III:** Types of Media – Media Selection. Planning and Scheduling.

**Unit IV:** Market Analysis – Market Segmentation – Selecting the Market Segment – Consumer Behaviour and Advertising.

**Unit V:** Role of Perception in consumer Behaviour - Social Factors- Cultural Factors –Personal Factors – The concept of learning.

### Books Recommended

1. Advertising and Sales Promotion Management – S.L.Gupta, V.V.Ratna
2. Advertising Management – Mahendra Mohan

## **Sales Promotion**

**Objective:** The paper exposes the students to the promotional aspects of a product and service. This enables the student to understand various techniques of sales promotions, how to plan the promotional aspects and to devise a strategy.

This also enables the students to develop the art of salesmanship.

This subject links with marketing, statistics, HRM. Etc.

**Unit I:** An introduction to Sales Promotion – Importance of Sales Promotion – Its role in marketing – Forms of Sales Promotion – Trade oriented – Consumer Oriented and Sales Force Oriented Sales Promotion.

**Unit II:** Sales Promotion Designing – Promotion choice, Product Choice, Choice of Market Areas – Promotion Timing, Duration and Frequency – Evaluation of Sales Promotion.

**Unit III:** Types of Sales Promotion – Sales Promotion Tools and Techniques – Price Deals – Bonus Packs – Refunds and Rebates – Coupons - Contests.

**Unit IV:** Sales Display – objectives of Sales Display Types of Sales Display – Role of Retailers in Sales Display- Sales Forecasting – Methods of Sales Forecasting.

**Unit V:** Sales Promotion through selling skills

### Books Recommended

1. Sales Promotion - Cummins & Jalian
2. Advertising and Sales Promotion Management - S.L. Guptha K.V.V.Rathna.
3. Salesmanship and Sales Management - P.K.Sahu & K.C. Rant.

Suggested Papers (Additional papers)

1. International Marketing
2. Insurance & Actuarial Science
3. Transport Management
4. Co-operation
5. Tourism Management
6. Consumerism
7. Advertising Management