



SATHYABAMA

INSTITUTE OF SCIENCE AND TECHNOLOGY

(DEEMED TO BE UNIVERSITY)

Accredited "A" Grade by NAAC | 12B Status by UGC | Approved by AICTE

www.sathyabama.ac.in

School of Management Studies

BACHELOR OF COMMERCE – (B.COM GENERAL) - 2019 REGULATION

S74APROJ	PROJECT WORK	L	T	P	Credits	Total Marks
		0	0	0	6	100

The objective of the project work is to make use of the knowledge gained by the student at various stages of the degree course. Students will also be permitted to undertake industrial/consultancy project work, outside the department, in Industries/Research labs. There shall be three assessments during the semester by a review committee. The students shall make three presentations on the progress made before the committee at various stages of the project work. The Head of the Department shall constitute the review committee for each branch of study. The total marks obtained in the three reviews, shall be taken in to account. There will be a viva-voce examination at the end of the Project work, conducted by one internal examiner and one external examiner. The total marks secured will be the sum of marks secured in the project reviews and Viva-Voce Examination. Each student is required to submit a Project report on the project assigned to him by the department. The report should be based on the information available in the literature or data obtained by the student by way of experiments conducted in the laboratory/industry

The following are mandatory regarding the assessment of Students during Project Work:

1. The student shall maintain a log book on daily basis.
2. At the end of the professional training the student shall submit a training report along with the log book maintained during the period of project work on the functional areas of the company.
3. A project report will be submitted to the Department, in the prescribed format for the purpose of valuation.

S74APT	PROFESSIONAL TRAINING	L	T	P	Credits	Total Marks
		0	0	0	3	100

While class room learning provides the fundamental theory and principles, Professional Training offers an opportunity to hone them by exposing the students to practicing Managers and practical corporate environment which will enhance their employability. Students are required to undergo "Professional Training" for a period of 4 weeks in any commercial or non-commercial organization of Private or Government sector in any one functional area of their specialization. Students need to complete the "Professional Training" before the commencement of the 6th semester and submit a written report summarizing their work experience which will be evaluated through a viva-voce examination. "Professional Training" carries 2 credits. In lieu of "Professional Training" students can undergo and complete, with the prior approval from the Department, certification courses offered by reputed institutions during the First Level course period. This will also carry 2 credits as an alternative to Internship.

The following are mandatory regarding the assessment of Students Professional Training Programme:

- a. The student shall maintain a log book on daily basis.
- b. At the end of the professional training the student shall submit a training report along with the log book maintained during the period of training on the functional areas of the company.
- c. A training report will be submitted to the Department, in the prescribed format for the purpose of valuation.

SBAA1201	ADVANCED FINANCIAL ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the financial accounting concepts of departments and branches.
- To prepare accounts for hire purchase and installment system.
- Learn the methods of maintaining partnership accounts.

UNIT 1 BRANCH ACCOUNTS**9 Hrs.**

Meaning - Dependent Branches - **Stock and Debtor's System** - Distinction between Whole Sale Profit and Retail Profit - Independent Branch (Foreign Branches Excluded).

UNIT 2 DEPARTMENTAL ACCOUNTS**9 Hrs.**

Meaning - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price - **Treatment of Expenses** which cannot be allocated.

UNIT 3 HIRE PURCHASE AND INSTALLMENT PURCHASE SYSTEM**9 Hrs.**

Hire Purchase and Trading Installment - Default and Repossession - Hire Purchase Trading Account and Installment Purchase System.

UNIT 4 PARTNERSHIP**9 Hrs.**

Admission of a Partner - Retirement of a Partner - Death of a Partner.

UNIT 5 DISSOLUTION OF PARTNERSHIP**9 Hrs.**

Dissolution of a Partnership - Insolvency of a Partner (Application Of Indian Partnership Act 1932) - Insolvency of All Partners - Gradual Realization of Assets and Piece Meal Distribution.

Max.45 Hrs.**COURSE OUTCOME**

On completion of the course, student will be able to

- CO1 - Define the concepts of Advanced financial accounting.
- CO2 - Prepare Departmental and Branch accounts.
- CO3 - Discuss the Hire purchase and Installment system.
- CO4 - Analyze the financial statements for partnership.
- CO5 - Determine the accounting treatment for admission and retirement of partners.
- CO6 - Elaborate the procedure of dissolution of a firm.

TEXT / REFERENCE BOOKS

1. P.C. Tulsian & Bharat Tulsian, Financial Accounting, S Chand Publication, 2nd Edition, 2016.
2. Narayanaswamy R, Financial Accounting, PHI Learning Pvt Ltd, 6th Edition, 2017.
3. M. Hanif & A. Mukherjee, Financial Accounting I, McGraw Hill Education, 4th Edition, 2018.
4. Prasanna Chandra, Fundamentals of Financial Accounting, McGraw Hill Education, 6th Edition, 2017.
5. T.S. Reddy & A.Murthy, Financial Accounting, Margham Publications, 2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks : 100****Exam Duration : 3 Hrs.****PART A** : 10 Questions of 2 marks each - No choice**20 Marks****PART B** : 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.

SBAA1203	INDIAN ECONOMY	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To Understand the features of economic growth and development.
- To identify the role of industries in economic development.
- To grasp the major economic problems in India.

UNIT 1 INTRODUCTION**9 Hrs.**

Introduction to economic system- Concept and Measures of **Development and Underdevelopment**- Natural resources - Human Development - population: size, growth rates - rural & urban migration, Human development Index- Composition of national income.

UNIT 2 AGRICULTURE**9 Hrs.**

Agriculture - Contribution to economic development - Green Revolution and the two phases of green revolution - Irrigation - Live stock resources - Public Distribution System and Food security -Agricultural Finance - Role of NABARD & RRB's in Rural Credit- Agricultural Marketing.

UNIT 3 INDUSTRY**9 Hrs.**

Industry - Large and Small scale Industries - **Role of industries** in economic development - **Industrial licensing policy**- FEMA, FERA- MSME- Role of Public sector enterprisers in India's industrialization. Financial Sector: Sources of Finance - Foreign Trade and balance of trade and Balance of Payments; Role of FDI.

UNIT 4 POLICY REGIMES**9 Hrs.**

The evolution of planning - Economic development under Five Year Plans - **New Economic Reforms**- Indian Economic Policies- Monetary and Fiscal policies.

UNIT 5 INFRASTRUCTURE AND CONTEMPORARY CONCEPTS**9 Hrs.**

Infrastructure - Types- Role in Economic development - Inflation: Causes of rising and falling inflation, inflation and interest rates -Unemployment - Brain Drain - Labour market and its interaction with production system.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the basic characteristics of economic growth and development in India.
- CO2 - Reflect the sectoral trends and issues.
- CO3 - Discuss the Structural Changes in Indian economy.
- CO4 - Analyze the new economic policies.
- CO5 - Determine the Role of infrastructure in Economic Development.
- CO6 - Elaborate the contemporary issues in Indian economy.

TEXT / REFERENCE BOOKS

1. Ashwani Mahajan, Indian Economy, S.Chand, 72nd Edition, 2016.
2. Ramesh Singh, Indian Economy, McGraw Hill Education, 9th Edition, 2017.
3. Sankarganesh Karuppiah, Indian Economy Key Concepts, 5th Edition, 2017.
4. Uma Kapila, Indian Economy Performance and Policies, 19th Edition, 2017.
5. Ishwar C Dhingra, March of the Indian Economy, Heed Publications Pvt. Ltd, 2016.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA1301	CORPORATE ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the concepts of corporate accounting.
- To obtain knowledge of issue and redemption of shares and Debentures.
- To learn the techniques of preparing the financial statements.

UNIT 1 ISSUE OF SHARES AND DEBENTURES**9 Hrs.**

Issue of shares - various kinds of shares - Forfeiture - Re-issue - Issue of Debentures - Underwriting of Shares - Underwriting of Debentures.

UNIT 2 REDEMPTION OF PREFERENCE SHARES**9 Hrs.**

Redemption of Preference Shares - Redemption of Debentures - Acquisition of Business - Profits Prior to Incorporation.

UNIT 3 COMPANY FINAL ACCOUNTS**9 Hrs.**

Preparation of Company Final Accounts as per Companies Act 2013 - Computation of Managerial Remuneration.

UNIT 4 VALUATION OF GOODWILL AND SHARES**9 Hrs.**

Goodwill - Meaning, Definition -Valuation of Goodwill - Methods of Valuation of Goodwill - Valuation of Shares - Various Methods of Valuation of Shares.

UNIT 5 INTERNAL RECONSTRUCTION**9 Hrs.**

Alteration of Share Capital - Capital Reduction - Internal Reconstruction - Methods of Internal Reconstruction.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the basic concepts of accounting for corporate.
- CO2 - Demonstrate proficiency in accounting treatment of issue and redemption of shares and debentures.
- CO3 - Explain the process of underwriting of shares and debentures.
- CO4 - Prepare the final accounts of company.
- CO5 - Evaluate the goodwill and shares of a business.
- CO6 - Discuss the practical applications of Internal Reconstruction.

TEXT / REFERENCE BOOKS

1. R.L.Gupta, Advanced Accountancy, Sultan Chand & Sons.
2. Jain & Narang, Advanced Accountancy, Kalyani Publishers.
3. Reddy & Murthy, Corporate Accounting, Margham Publication.
4. M.A.Arulanandam and K.S.Raman, Advanced Accountancy, Himalaya Publications.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

Note: Questions in Section A and B shall be in the proportion of 20:80 between Theory and Problems.

SBAA1301	CORPORATE ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

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- To learn the techniques of preparing the financial statements.

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Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

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- CO3 - Explain the process of underwriting of shares and debentures.
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- CO5 - Evaluate the goodwill and shares of a business.
- CO6 - Discuss the practical applications of Internal Reconstruction.

TEXT / REFERENCE BOOKS

1. R.L.Gupta, Advanced Accountancy, Sultan Chand & Sons.
2. Jain & Narang, Advanced Accountancy, Kalyani Publishers.
3. Reddy & Murthy, Corporate Accounting, Margham Publication.
4. M.A.Arulanandam and K.S.Raman, Advanced Accountancy, Himalaya Publications.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

Note: Questions in Section A and B shall be in the proportion of 20:80 between Theory and Problems.

SBAA1401	ADVANCED CORPORATE ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To develop knowledge of amalgamation, absorption and external reconstruction.
- Gain the knowledge about the insurance company accounts and banking company accounts.
- Understand the process of liquidation of companies.

UNIT 1 MERGER AND ACQUISITION**9 Hrs.**

Amalgamation - Meaning, Definition - Types of Amalgamation - Purchase Consideration - Accounting Problems - Absorption of Companies - External Reconstruction of a company - (Intercompany investments excluded).

UNIT 2 INSURANCE COMPANY ACCOUNTS**9 Hrs.**

Insurance - Meaning, Definition - Types of Insurance - Duties and powers of IRDA - Preparation of Final Accounts of Insurance companies including Balance sheet.

UNIT 3 ACCOUNTS OF BANKING COMPANY**9 Hrs.**

Introduction - Business of Banking Companies - Legal Requirements - Preparation of Profit and Loss Account - Guidelines of RBI for Profit and Loss Account - Balance Sheet - Guidelines of RBI for Balance Sheet.

UNIT 4 LIQUIDATION OF COMPANIES**9 Hrs.**

Meaning of Liquidation or Winding up - Modes of winding up - Adjustment of Rights of Contributories - Order of Payment - Statement of Affairs - Liquidator's Final Statement.

UNIT 5 HOLDING COMPANY ACCOUNTS**9 Hrs.**

Meaning and Definition of Holding Company and Subsidiary Company - Legal Requirements relating presentation of accounts - Preparation of Consolidated Balance Sheet. (Intercompany holdings excluded).

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Discuss the concepts of Amalgamation, Absorption and external reconstruction.
- CO2 - Calculate purchase consideration for business acquisitions.
- CO3 - Describe the guidelines of RBI for preparation of balance sheet of banking companies.
- CO4 - Prepare the final accounts for insurance companies.
- CO5 - Compute liquidators remuneration and analyse liquidator's final statement of accounts.
- CO6 - Examine consolidated balance sheet of holding companies accounts.

TEXT / REFERENCE BOOKS

1. Gupta R.L. & Radhaswamy M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.
2. Jain S.P. & Narang K.L., Advanced Accounts - Kalyani Publishers.
3. Reddy T.S. & Murthy A., Corporate Accounting, Margham Publications, Chennai.
4. Shukla M.C. & Grewal J.S., Advanced Accounts, S.Chand and Company, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.

SBAA1404	INCOME TAX LAW AND PRACTICE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the provisions of Income Tax Act.
- To create awareness on Tax Assessment Procedures.
- To know about Tax Planning.

UNIT 1 INTRODUCTION**9 Hrs.**

Meaning of Income - **Canons of taxation** and the Income tax act - Important definitions under the income tax act - scope of total income - residential status - income exempt from tax.

UNIT 2 INCOME FROM SALARY**9 Hrs.**

Definition-Allowances- Valuation of perquisites- Deductions from Salary- Gratuity- Pension-**Commutation of Pension- Leave Salary- Profits in lieu of Salary- Provident Funds- Deductions under Sec. 80.**

UNIT 3 INCOME FROM HOUSE PROPERTY AND BUSINESS OR PROFESSION**9 Hrs.**

Income from house property - definition of annual value - deductions from annual value - computation under different circumstances. Income from business or profession - Allowable and not allowable expenses-General deductions - principles - **Computation of income** from business or profession (Excluding Provision relating to depreciation).

UNIT 4 INCOME FROM CAPITAL GAINS AND OTHER SOURCES**9 Hrs.**

Income under capital gains - short term, long - term capital gains - Exempted capital gains - Computation of capital gains. Income from other sources - as a residuary head of income - their computation - grossing up - deductions in computing income under this head and other related provisions.

UNIT 5 CLUBBING OF INCOME**9 Hrs.**

Clubbing of income- set off - carry forward and set off - Permissible deductions from gross total income- Sec 80C to Sec 80U (simple problem only).

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Explain the sections and provisions of Income tax Act.
- CO2 - Examine the basic concepts of tax rates, liability, penalties and prosecution.
- CO3 - Distinguish taxable income and exempted income.
- CO4 - Determine the individual status.
- CO5 - Compute individual tax and deductions.
- CO6 - Recognise the opportunities for tax saving.

TEXT / REFERENCE BOOKS

1. T.S.Reddy & Y.Harry Prasad Reddy, Income Tax Law and Practice, Margham Publications.
2. Gaur V.P. & Narang D.B., Income Tax Law and Practice, Kalyani Publishers.
3. Vuinod K Singhania and Kapil Singhania, Direct Taxes, Taxman Allied Services Pvt. Ltd.
4. N. Hariharan, Income Tax Law and Practice, Tata McGraw Hill publishing Co. Ltd, New Delhi.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.

SBAA1501	COST ACCOUNTING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the basic principles of costing.
- To impart knowledge of preparing cost sheet.
- To familiarise with Cost controlling techniques.

UNIT 1 INTRODUCTION**9 Hrs.**

Introduction, Meaning and Definition, Costing and Cost Accounting, Objectives of Costing, Comparison between Financial Accounting and Cost Accounting, Designing and Installing a Cost Accounting System

UNIT 2 COST SHEET - TENDERS AND QUOTATIONS**9 Hrs.**

Cost Concepts -Classification of Costs, Cost Unit, Cost Center, Elements of Cost, Preparation of Cost Sheet - tenders and Quotations

UNIT 3 MATERIAL**9 Hrs.**

Meaning - Types -Direct Materials -Indirect Material -Material Control -Purchasing Procedure, Store Keeping -Techniques of Inventory Control - Documents used in Material Accounting -Methods of Pricing Material Issues - FIFO, LIFO, Weighted Average Price Method and Simple Average Method; Problems.

UNIT 4 LABOUR COST CONTROL**9 Hrs.**

Labour Cost Control - Timekeeping - Normal, Abnormal and Idle time - System of Wage Payments, Time rates and Piece rates-Halsey Plan- Rowan Plan - Labour turnover

UNIT 5 OVERHEADS**9 Hrs.**

Meaning of Overheads - Classification. Allocation, Apportionment and Absorption - Accounting and Control of Overheads - Manufacturing - Administration, Selling and Distribution -Primary and Secondary Distribution - Machine Hour rate.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Discuss the concepts in cost accounting.
- CO2 - Classify various costs and overheads in an organisation.
- CO3 - Estimate the total cost incurred for making a product.
- CO4 - Prepare cost sheet.
- CO5 - Describe the material controlling techniques.
- CO6 - Compute labour remuneration and incentives.

TEXT / REFERENCE BOOKS

1. Agarwal, M.L. Cost Accounting. Bangalore: Sahitya Bhavan.
2. Dr. Maheswari S.N - Advanced Cost Accounting, Sultan Chand & Sons.
3. Jain & Narang. Cost Accounting. New Delhi: Kalyani Publisher.
4. Khanna, Pandey & Ahuja. Practical Costing. New Delhi: S.Chand.
5. T.S.Reddy and Murthy, Cost accounting, Margham Publications.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

Note: Questions in Section B shall be in the proportion of 20:80 between Theory and Problems.

SBAA3001	PRACTICAL AUDITING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To learn principles and practices of auditing.
- To understand the procedures of vouching and verification.
- To assess the financial statements.

UNIT 1 INTRODUCTION**9 Hrs.**

Definition of Audit - Difference between Auditing and Accountancy - Scope of Auditing - Objectives of Auditing, Types of Audit- Materiality in Auditing, Efficiency Audit - Propriety Audit - **Techniques of Auditing**- Standards of Auditing. Audit Plan - Audit Programmes - Audit Note Book- Audit working Papers

UNIT 2 INTERNAL CHECK AND INTERNAL CONTROL**9 Hrs.**

Meaning of Internal Check- Nature and Scope of Internal Audit - Financial Vs Operational Audit - Internal Control, Nature and Scope Verification of Evidence - Detailed Checking Vs Sample Checking Internal Audit and Statutory Audit.

UNIT 3 VOUCHING AND VERIFICATION**9 Hrs.**

Vouching- Meaning and Significance - Vouching of Cash Transactions - Trading Transactions - Capital and Revenue Expenditure; Verification and Valuation of Assets and Liabilities - Depreciation and Reserves - Meaning - Depreciation of Wasting Assets.

UNIT 4 APPOINTMENT AND REMOVAL**9 Hrs.**

Appointment of Auditor - Appointment of First Auditor filling of Casual Vacancy- Ceiling on Number of Audits-Appointment of Auditor of Government Company - Auditors Remuneration - Removal of Auditors- Qualifications and Disqualifications, Powers and Duties of Auditors / Liabilities of Auditors.

UNIT 5 FINANCIAL STATEMENT AUDIT**9 Hrs.**

Special Considerations in Company Audit - Preservation of Financial Statements - Audit of Share Capital - Audit of Dividends and Debentures- **EDP in Auditing**.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Discuss the principles and procedure of auditing.
- CO2 - Explain the tools, techniques and procedure of audit.
- CO3 - Evaluate the techniques for internal check and internal control.
- CO4 - Develop knowledge on vouching and verification.
- CO5 - Describe the duties, responsibilities and liabilities of a company auditor.
- CO6 - Design a plan for company audit.

TEXT / REFERENCE BOOKS

1. B.N. Tandon Practical Auditing, S.Chand & Co., New Delhi, 2016.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai, 2012.
3. R.G. Saxena, Principles and practice of Auditing, Himalaya Publishing House, Mumbai, 2014.
4. Dinakar Pagare, Practical auditing, Sultan Chand & Sons, New Delhi, 2017.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3002	BUSINESS ENVIRONMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To provide knowledge about business environment.
- To understand the concepts of business environment.
- To enable them to realize the impact of environment on Business.

UNIT 1 BUSINESS ENVIRONMENT**9 Hrs.**

Meaning - Various environments affecting business - Social Economic; Political and Legal; Culture; Competitive Demographic; Technological and International environments.

UNIT 2 BUSINESS AND CULTURE**9 Hrs.**

Culture - Elements of culture - Impact of foreign culture - Traditional values and its impact - Change and resistance to change - Caste and communities - Linguistic and Religious groups - Joint Family system.

UNIT 3 BUSINESS AND SOCIETY**9 Hrs.**

Social responsibilities of Business - Responsibilities to shareholders; Responsibility to employees; Responsibility to customer; Responsibility to the community; Responsibility to the Government - Business Ethics - Population - Demographic pattern changes - Standard of living - Urbanization - Migration.

UNIT 4 BUSINESS AND GOVERNMENT**9 Hrs.**

State Regulations of business - Industrial Licensing policy - Technology - Indigenous Technology - Import of Technology - Import of Technological changes of business.

UNIT 5 ECONOMIC SYSTEM**9 Hrs.**

Socialism - Capitalism - Mixed Economy - Their impact of Business - Public sector, private sector, joint sector - objectives, growth, achievements and failures of public sector in India.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Define the various environments affecting business.
- CO2 - Explain culture and society.
- CO3 - Interpret Social responsibility.
- CO4 - Infer Business Ethics.
- CO5 - Examine government regulations in Business.
- CO6 - Elaborate the Economic System.

TEXT / REFERENCE BOOKS

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

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3003	CAPITAL MARKET	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To familiarize the students with the nature and functioning of the capital market.
- To enable them to learn management of investments.
- To comprehend the recent trends in the capital market.

UNIT 1 INTRODUCTION**9 Hrs.**

Financial System - Structure of Indian financial system - money market and capital market - Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments - SEBI Guidelines relating to Capital markets - Recent developments in the Indian Capital market.

UNIT 2 PRIMARY AND SECONDARY MARKETS**9 Hrs.**

Primary market: Definition and functions - Methods of New issues - Right issue - bonus issue ; Secondary Market: Types of brokers and speculators - Bulls, bears, stags and lame duck. Stock exchanges in India - BSE ,NSE- Origin- organization.-, Basis of Sensex, Nifty.

UNIT 3 LISTING OF SECURITIES**9 Hrs.**

Listing of securities - Process - Trading mechanism- Block and Bulk deals - steps in buying and selling securities - Trading in dematerialized securities- Depository system - Depositories in India.

UNIT 4 SECURITIES MARKET INTERMEDIARIES**9 Hrs.**

Role and Functions: Merchant Bankers, Stock Brokers, Syndicate Members, Registrars and Transfer Agents, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Investment Advisers, Research Analysts, Market Makers, Credit Rating Agencies.

UNIT 5 REGULATION OF CAPITAL MARKETS**9 Hrs.**

The Securities and Exchange Board of India (SEBI) - Constitution, powers, functions and role of SEBI in regulating the primary and secondary markets - Investor protection.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Describe the characteristics of capital market.
- CO2 - Explain the constitution, powers and functions of SEBI.
- CO3 - Identify the process of listing of securities.
- CO4 - Describe the roles and functions of securities market intermediaries.
- CO5 - Understand the regulatory framework of capital markets.
- CO6 - Trading in stock exchanges.

TEXT / REFERENCE BOOKS

1. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi, 2015.
2. Gordon .E and Natrajan K. 'Indian Financial System', Himalaya Publishing House, 1st Edition, 2015.
3. Pathak . B, 'Indian Financial System', Pearson India Pvt. Ltd , 5th Edition ,2018.
4. Khan M.Y., Indian Financial System, Tata McGraw Hill Company, 8th Edition 2013.
5. Kevin, Securities Analysis and Portfolio Management , PHI Learning, 2012.
6. Bhalla V.K., Investment Management, 19th Edition, S. Chand & Company Pvt. Ltd., 2013.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3004	FUNDAMENTALS OF FINANCIAL MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To familiarize the students with the principles and practices of financial management.
- To gain the knowledge on sources of finance.
- To develop the decision making on financial aspects.

UNIT 1 INTRODUCTION**9 Hrs.**

Introduction: Nature of Financial Management: Finance and related disciplines; Objectives : Profit Maximization, Wealth Maximization - Scope of Financial Management - Finance Decision, Finance Manager's Role - Sources of Finance - Time value of money, Risk and return.

UNIT 2 INVESTMENT DECISION**9 Hrs.**

Capital Budgeting - Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

UNIT 3 FINANCING DECISION - CAPITAL STRUCTURE**9 Hrs.**

Leverage: Meaning, Measurement of Financial Leverage Operating Leverage and Combined Leverage EBIT -EPS analysis- Capital structure -Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, and Traditional Approach). Determinants of capital structure.

UNIT 4 FINANCING DECISION - COST OF CAPITAL**9 Hrs.**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC).

UNIT 5 DIVIDEND DECISIONS**9 Hrs.**

Theories for Relevance and irrelevance of dividend decision for corporate valuation- Factors determining dividends- Cash and stock dividends- Dividend policies in practice.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Describe the basic knowledge on financial knowledge.
- CO2 - Discuss the concept of time value of money.
- CO3 - Analyze the leverage effects to form long-term financial policies for business.
- CO4 - Discuss the factors determining capital structure.
- CO5 - Evaluate the various sources of finance.
- CO5 - Explain dividend policies followed in the organizations.

TEXT / REFERENCE BOOKS

1. M.Y. Khan & P.K. Jain, Financial Management, 5th Edition, Tata McGraw Hill, 2018.
2. S.N. Maheswari, Financial Management, 6th Edition, Sultan Chand & Sons, 2018.
3. Prasanna Chandra, Financial Management, 8th Edition, Tata McGraw Hill, 2012.
4. I.M.Pandey, Financial Management, 11th Edition, Vikas Publishing, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3005	TREASURY MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To get familiar with the concepts of Treasury Management.
- To understand the importance of treasury function.
- To learn treasury management techniques in banks.

UNIT 1 INTRODUCTION**9 Hrs.**

Concept of Treasury Management - Employment of Statutory/Surplus funds - Need for Specialized approach in the bank - Scope and functions of treasury management- Nature of Treasury Assets and Liabilities- Objectives of treasury-- Role and Function of Treasury Department.

UNIT 2 LIQUIDITY MANAGEMENT**9 Hrs.**

Objectives, **Sources and Deployment**, CRR - SLR - CCIL: Netting / Elimination of Exposures - RTGS.

UNIT 3 MONEY MARKET INSTRUMENTS AND PLAYERS**9 Hrs.**

Money Market- **Instruments and Players** - Government Securities - Treasury bill - CP - CD - Call Money Banks and Specified Institutions.

UNIT 4 LIQUIDITY PLANNING AND MANAGING CASH ASSETS**9 Hrs.**

Liquidity -Planning and Control of Liquidity Cash Management Systems (both domestic and international), role of Working Capital Management in liquidity.

UNIT 5 TREASURY RISK MANAGEMENT**9 Hrs.**

Treasury risks - **functions the market risks** - role of asset-liability management (ALM) - Interest risk.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the structure of a treasury in financial institutions.
- CO2 - Describe aspects of liquidity Management.
- CO3 - Assess the latest trends in Treasury Management.
- CO4 - Discuss money market instruments and players.
- CO5 - Assess Treasury risk management techniques.
- CO6 - Examine the Role of Treasury Managers.

TEXT / REFERENCE BOOKS

1. IIBF- Treasury Investment and risk Management, Taxmann Publications, 2017.
2. Steven M. Bragg, Treasury Management, The Practitioners Guide, John Wiley and Sons, 2010.
3. V.A. Avadhani, Capital Market Management, Himalayan Publishing House, 4th Edition, 2011.
4. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill 4th Edition, 2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3006	INSURANCE MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the concept of risk.
- To acquire specialized knowledge of law and practice relating to Insurance.
- To know about the regulatory environment.

UNIT 1 CONCEPTUAL FRAMEWORK AND FUNDAMENTAL PRINCIPLES**9 Hrs.**

Concept- Perils and Risks - **Classification of Risks**- Need for Insurance - Nature and Working of Insurance- Types - Importance - Role of Insurance - Fundamental Principles of Insurance-Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure - Moral Hazards

UNIT 2 INSURANCE POLICY TYPES**9 Hrs.**

Nature of Life Insurance- **Life Insurance Policies- Annuities** - Group Policies - Master Policy- Contract First Premium - Renewal - Mode of Premium Payment - Limited Period Payment and Single Premium - Lapse & Revival - Paid Up Policy - Deferral Period - Nomination & Assignment of Policy - Bonus - Surrender Value. General Insurance: Concept and Need- Features - Fire Policy- Marine Insurance- Motor Vehicle and Third Party Insurance- Health & Mediclaim.

UNIT 3 INSURANCE CONTRACT AND INDIAN MARKET CONDITIONS**9 Hrs.**

Nature of Insurance Contract - Features of Insurance Contract - Types of Insurance - Concept of Intermediaries - Market Players and their Roles - Agents, Brokers, Surveyors & Loss Assessors, **Health Third Party Administrators**, Certification of Insurance Professionals, Training Organizations.

UNIT 4 REGULATORY ENVIRONMENT - SPECIFIC LEGISLATIONS**9 Hrs.**

Regulation of Insurance Business, Insurance Act, Insurance Regulatory and Development Act, Powers and Functions of IRDA, Relevant Regulations and Guidelines issued by IRDA, Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal, Ombudsmen, Rural and Social Sector obligations, Micro Insurance, Financial inclusion, Product Approval.

UNIT 5 INSURANCE CUSTOMERS**9 Hrs.**

Individual and Corporate Insurance Customers - Nature of Insurance Customers: Mind Set as to Insurance: Investment or Risk Management - Compulsion Vs Voluntarism- **Ethical Behavior** - Risk Management Attitude: Avoidance, Prevention, Reduction, Retention or Transfer- Factors Influencing Policyholder Satisfaction- Retention of Customers by Insurers.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the concepts of risk mitigation.
- CO2 - Discuss concept and framework of Insurance.
- CO3 - Describe the operations of life and general Insurance.
- CO4 - Demonstrate knowledge of insurance contracts.
- CO5 - Explain the legislations and the regulatory environment of insurance business.
- CO6 - Develop skills to facilitate insurance products.

TEXT / REFERENCE BOOKS

- Gupta P.K. Insurance and Risk Management, Himalaya Publishing House, 2nd Edition, 2018.
- S.C.Das & S.C.Sahoo, Insurance Management, Himalaya Publishing House, 2009.
- R.Keshavanathan, Banking and Insurance Management, Arise Publishers and Distributors, 2009.
- Neelam. C.Gulhati,,Principles Of Insurance Management: A Special Focus On Developments In Indian Insurance Sector Pre And Post Liberalisation, Excel Books, 2009.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3007	COMPUTER APPLICATIONS IN BUSINESS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To provide computer skills and knowledge for commerce students.
- To enhance the student understands of usefulness of information technology tools for business operations.
- To gain the knowledge of preparation of business documents and presentation.

UNIT 1 COMPUTER BASICS**9 Hrs.**

Introduction, Characteristics of a Computer, **Criteria for Using Computers**, History of Computers, Generations of Computer, Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture.

UNIT 2 NUMBER SYSTEMS**9 Hrs.**

Introduction, Classification of Number System, Types of Number System, Conversions from One Base to Another, Conversion using Shortcut Method.

UNIT 3 WORD PROCESSING**9 Hrs.**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents.

UNIT 4 SPREADSHEET AND ITS BUSINESS APPLICATIONS**9 Hrs.**

Spreadsheet concepts, **Managing worksheets**; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.

UNIT 5 PREPARING PRESENTATIONS**9 Hrs.**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the various basics and classifications of computer.
- CO2 - Identify the various classifications in number system.
- CO3 - Gain the knowledge to work with MS-Word document file.
- CO4 - Use the concept of mail merge with the documents.
- CO5 - Familiarize to work with Ms-Excel spread sheet and organizing various graphs and charts.
- CO6 - Prepare and design slides for business presentation.

TEXT / REFERENCE BOOKS

1. Alexis Leon, Oracle, The Application Development Handbook, Comdex Computer Publishing, 1996.
2. Taxali R.K., P.C.Software, Tata McGraw Hill, 2001.
3. Rajaraman V., Computer Application in Business, Prentice Hall of India, 2008.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3009	CORPORATE GOVERNANCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To gain an understanding of the Corporate Governance.
- To know the corporate governance practices of an organization.
- To create an awareness on problems associated with governance.

UNIT 1 INTRODUCTION**9 Hrs.**

Understanding a Corporation and its facets- Corporation as a **Complex Adaptive System**- Governance types- Governance and Management-Governance theories-Separation of Ownership and Control-Instances of good and bad governance practices.

UNIT 2 BOARD OF DIRECTORS**9 Hrs.**

Directors vis-à-vis monitoring a corporation- Directors in historical perspective- Types of Directors - Board Committees and Chairman: Separation OF CEO & Board Chairman post - Nomination Committee - Board Selection - Boards Performance.

UNIT 3 PRACTICES**9 Hrs.**

Executive Compensation: Role of Remuneration Committee - Human Side of Governance - Financial Oversight and Audit Mechanisms : Audit Committee - Disclosure mechanisms - Role of SEBI.

UNIT 4 CORPORATE CONDUCT AND GOVERNANCE**9 Hrs.**

Important Corporate Governance codes and Principles in India- Best Governance practices- Reasons for Corporate Misconduct - **Whistle Blower's Protection** - Factors Responsible for Obstructing Effective Corporate Governance Practices - Corporate Fraud: significant cases.

UNIT 5 HR PERSPECTIVE OF CORPORATE GOVERNANCE**9 Hrs.**

Personal and Interpersonal governance-Integration of Employees, Owners and directors-Employees: Compensation and Ownership-Future directions of Corporate Governance- **Governance** issues in Entrepreneurial Firms: Unique issues among entrepreneurial forms - Choosing Board of Directors and Venture capitalists.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand conceptual and theoretical foundations of corporate governance
- CO2 - Discuss the role of Board of directors and other stakeholders
- CO3 - Assess the effective practices in Corporate Governance
- CO4 - Describe Corporate Governance codes
- CO5 - Analyze significant cases of corporate frauds and misgovernance
- CO6 - Evaluate the governance of a company from HR perspective

TEXT / REFERENCE BOOKS

1. Kesho Prasad, Corporate Governance, Prentice Hall India, 2013.
2. Robert Ian Tricker, Corporate Governance: Principles, Policies and Practices, Oxford Publishers, 2012.
3. JayatiSarkar & SubrataSarkar, Corporate Governance in India, Sage Publications, 2012.
4. Corporate Governance, IICA, Taxmann, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3010	SECURITIES LAW	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To equip the students to understand the law relating to securities
- To impart securities contract regulations and intermediaries
- To familiarise knowledge on listing of securities

UNIT 1 INDIAN FINANCIAL SYSTEM AND SECURITIES CONTRACT ACT**9 Hrs.**

Indian financial system - Meaning, Functions - Structure; Securities Contract (Regulation) Act (SCR) 1956 - Objectives, Rules and Regulations - Recognized Stock Exchanges - Application for recognition of stock exchanges, Grant of recognition to stock exchanges - Withdrawal of recognition to stock exchanges.

UNIT 2 SECURITIES MARKET INTERMEDIARIES**9 Hrs.**

Primary Market and Secondary Market Intermediaries: Role and Functions, Merchant Bankers, Stock Brokers, Registrars, Underwriters, Bankers to an Issue, Portfolio Managers, Debenture Trustees, Foreign Institutional Investors, Custodians, Credit Rating Agencies, Venture Capitalists

UNIT 3 LISTING OF SECURITIES**9 Hrs.**

Rules relating to Public Issue and Listing of Securities; Issue of Capital and Disclosure Requirements (ICDR) Procedure for Issue of Various Types of Shares and Debentures -Employee Stock Option Scheme and Employee Stock Purchase Scheme.

UNIT 4 SEBI ACT 1992**9 Hrs.**

Securities and Exchange Board of India Act, 1992: Objective; Powers and functions of SEBI; Securities Appellate Tribunal; Penalties and appeals -Appearance before SAT; SEBI (Buyback of Securities) Regulations, 1998; SEBI (Delisting of Equity Shares) Regulations, 2009.

UNIT 5 DEPOSITORIES ACT, 1996**9 Hrs.**

Depository System in India; **Role & Functions of Depositories**; Depository Participants; Admission of Securities; Dematerialization & Re-materialization; Depository Process; Inspection and Penalties; Internal Audit and Concurrent Audit of Depository Participants.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Illustrate the Indian Financial System
- CO2 - Describe the various intermediaries of securities market
- CO3 - Understand the rules relating to Listing of Securities
- CO4 - Develop the knowledge on the powers and functions of SEBI
- CO5 - Analyze the procedure for dematerialization
- CO6 - Determine the roles and functions of Depositories

TEXT / REFERENCE BOOKS

1. M.Y.Khan, Indian Financial System, 10th Tata McGraw Hill, New Delhi, 2018.
2. C.S.Guneet Mayall. C.S. Rajnish Kumar, Commercial's Securities Laws and Capital Market, Commercial Law Publishers (India) Pvt. Ltd., 2018.
3. Sanjeev Aggarwal, Guide to Indian Capital Market; Bharat Law House, 22, Tarun Enclave, Pitampura, New Delhi, 2000.
4. Kondaiah Jonnalagadd, Securities Law, Lexis Nexis, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3011	ENTREPRENEURSHIP ESSENTIALS	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To orient the learner toward entrepreneurship as a career option and creative thinking
- To gain the knowledge about the concepts and role of business houses
- To identify the sources of new ideas

UNIT 1 INTRODUCTION**9 Hrs.**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; **Dimensions of entrepreneurship**: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT 2 ENTREPRENEURSHIP AND MSME**9 Hrs.**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

UNIT 3 PUBLIC AND PRIVATE SYSTEM**9 Hrs.**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund

UNIT 4 SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY**9 Hrs.**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

UNIT 5 MOBILISING RESOURCES**9 Hrs.**

Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the nature of entrepreneurship.
- CO2 - Describe the function of the entrepreneur.
- CO3 - Build an entrepreneurial business idea.
- CO4 - Assess opportunities and constraints for new business ideas.
- CO5 - Identify personal attributes that enable best use of entrepreneurial opportunities.
- CO6 - Design strategies for successful implementation of ideas.

TEXT / REFERENCE BOOKS

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning, 1st 2012.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw Hill Education, 8th Edition, 2013.
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House, 6th Edition, 2011.
4. Holt, David H. Entrepreneurship: New Venture Creation, Pearson, 2016.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****PART A:** 10 Questions of 2 marks each - No choice**PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**Exam Duration: 3 Hrs.****20 Marks****80 Marks**

SBAA3012	FUNDAMENTALS OF HRM	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To acquaint students with the techniques and principles of HRM
- To manage human resource of an organization.

UNIT 1 INTRODUCTION**9 Hrs.**

Human Resource Management: Concept and Functions, Role, Skills and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System.

UNIT 2 ACQUISITION OF HUMAN RESOURCE**9 Hrs.**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis - job description and job specification; Recruitment - Concept and sources; Selection - Concept and process; test and interview; Placement, induction and orientation.

UNIT 3 TRAINING AND DEVELOPMENT**9 Hrs.**

Concept and Importance; Identifying Training and Development Needs; **Designing Training Programmes**; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

UNIT 4 PERFORMANCE APPRAISAL**9 Hrs.**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

UNIT 5 MAINTENANCE**9 Hrs.**

Employee health and safety; employee welfare; social security; **Employer-Employee relations**- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Acquire sound knowledge of aspects of Human Resource Management in an organization
- CO2 - Demonstrate the process of Acquisition
- CO3 - Design Training and Development Programmes
- CO4 - Analyze methods of performance appraisal and compensation
- CO5 - Evaluate employer employee relations
- CO6 - Explain current law, rules, and regulations related to industrial disputes and settlement Machinery

TEXT / REFERENCE BOOKS

1. Gary Dessler, A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning.
4. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
5. Rao V.S.P., Human Resource Management, Text and Cases, Excel Books.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3013	FINANCIAL DERIVATIVES	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand about the concept of Derivatives and its types
- To acquaint the knowledge on Options and Futures
- To know about Hedging and the development position of Derivatives in India.

UNIT 1 INTRODUCTION**9 Hrs.**

Derivatives - History of Derivatives Markets - Uses of Derivatives - Critiques of Derivatives - Need for Derivatives - Evolution of Derivatives in India - Major Recommendations of Dr. L.C. Gupta Committee - Benefits of Derivatives in India - Types of Derivatives - Derivatives Trading at NSE/BSE

UNIT 2 FORWARD AND FUTURES**9 Hrs.**

Financial Derivatives - Features, Types - Forward: Pricing and Trading Mechanism - Forward Contract - Features of Forward Contract - Classification of Forward Contracts - Forward Trading Mechanism. Futures: Types of Financial Futures Contract - Evolution of Futures Market in India - Traders in Futures Market in India - Functions and Growth of Futures Markets - Futures Market Trading Mechanism - Forward Contract Vs. Futures Contracts.

UNIT 3 OPTIONS**9 Hrs.**

Concept of Options - Types - Option Valuation - Option Positions: Naked and Covered Option - Underlying Assets in Exchange-traded Options - Determinants of Option Prices - Basic Principles of Option Trading.

UNIT 4 SWAP**9 Hrs.**

Concept, Nature, Evolution and Features of Swap - Types of Financial Swaps - Interest Rate Swaps - Currency Swap - Debt Equity Swap - Commodity Swaps - Equity Index Swaps

UNIT 5 HEDGING**9 Hrs.**

Concepts - Model - Basic Long and Short Hedges - Cross Hedging - Basis Risk and Hedging - Basis Risk Vs Price Risk - Hedging Effectiveness - Devising a Hedging Strategy - Hedging Objectives - Management of Hedge.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the emerging structure of derivatives market in India.
- CO2 - Describe the concept of financial futures contracts.
- CO3 - Compute Call and put options payoffs.
- CO4 - Distinguish between different types of interest rates and currency swaps.
- CO5 - Comprehend the various steps involved in management of a hedge.
- CO6 - Knowledge on strength and weaknesses of Indian Derivatives market.

TEXT / REFERENCE BOOKS

1. Gupta S.L., Financial Derivatives Theory, 2nd Edition, Concepts and Problems, PHI, Delhi, 2017.
2. Kumar S.S.S., Financial Derivatives, 1st Edition, PHI, New Delhi, 2010.
3. Chance, Don M., Derivatives and Risk Management, 10th Edition, Cengage Learning, Delhi, 2016.
4. Stulz M. Rene, Risk Management & Derivatives, 1st Edition, Cengage Learning, Delhi, 2003.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3014	SECURITY AND PORTFOLIO MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To familiarize the students on the concept of Securities Market.
- To know the techniques of Investment Management.
- To gain knowledge on various strategies followed by investment practitioners

UNIT 1 FINANCIAL MARKET**9 Hrs.**

Financial Market- Primary Market - Methods of floating new issues, Book building - Role of primary market - Regulation of primary market, Secondary Market-Stock Exchanges- Meaning - Features - Functions -NSE - BSE - Indices; DEMAT, Trading Account - Stock Brokers.

UNIT 2 INVESTMENT**9 Hrs.**

Meaning, Characteristics and objectives of Investment - Difference - Investment, Speculation and Gambling; Investment alternatives. Security Risk and return calculations -Types of risks.

UNIT 3 SECURITY ANALYSIS**9 Hrs.**

Security analysis-Fundamental analysis- Technical analysis- Tools & Charting techniques.

UNIT 4 PORTFOLIO MANAGEMENT**9 Hrs.**

Introduction & process - Traditional / Modern Portfolio - Portfolio risk& return calculation of two and three security portfolios - Correlation coefficient.

UNIT 5 PORTFOLIO SELECTION AND REVISION**9 Hrs.**

Markowitz portfolio model-Utility curves in portfolio selection -Capital asset pricing model -Capital market line & Security market line - Portfolio performance - Sharpe's, Treynor's and Jensen's index - Portfolio revision.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Describe the various financial markets.
- CO2 - Develop the basic knowledge on investment and various avenues.
- CO3 - Decide to trade based on fundamental and technical analysis.
- CO4 - Compute on the portfolio risk and return.
- CO5 - Construct optimal portfolio and empirical applications of asset pricing models.
- CO6 - Develops students to understand and apply ethical standards in the investment profession.

TEXT / REFERENCE BOOKS

1. V.K.Bhalla, Investment Management, 19th Edition, S. Chand & Company Pvt. Ltd., 2013.
2. Preeti Singh, Investment Management, 1st Edition, Himalaya Publishing House Pvt. Ltd., 2016.
3. ZviBodie, Alex Kane and Alan J. Marcus, Essentials of Investments, McGraw Hill Irwin, 10th Edition, 2017.
4. Punithavathypandian, Security Analysis and portfolio management, 2nd Edition, Vikas Publishing House Pvt. Ltd., 2005.
5. Prasanna Chandra, Investment & Portfolio Management, 4th Edition, Tata McGraw Hill, 2012.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3015	INTERNATIONAL BANKING	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the basic concept of International Banking and Financial Institutions and expose various types of risk faced by international banks.
- To provide necessary knowledge of international banking operations and international payment arrangements.
- To introduce recent trends in international banking.

UNIT 1 INTERNATIONAL BANKING AND FINANCIAL INSTITUTIONS**9 Hrs.**

Origin and Evolution of International banking - Global trends as reasons for growth of international banking -future prospects of International banking - Need for regulation of international banking in the current scenario. International financial institutions - International Financial centres.

UNIT 2 RISK MANAGEMENT IN INTERNATIONAL BANKING**9 Hrs.**

Risk Management in International Banking: **Risk Management: Risks in Banking** - Credit risk, Market risk, Settlement risk, Liquidity risk, Operational risk, and Legal risk - Need and importance of credit rating - Asset Liability Management (ALM) - Importance of ALM - off-Balance Sheet items - off-balance sheet risk - Asset/Liability and International Banking operations.

UNIT 3 INTERNATIONAL BANKING OPERATIONS**9 Hrs.**

Off-shore financial centres - Rationale - Characteristics of offshore financial centres - Types of offshore centers - International Banking facilities - Special Economic Zones (SEZs) - Regulatory concerns. Correspondent banking -- clearing house functions - payments and collections - credit services - foreign exchange services - other facilities. Foreign Bank Branches' operations: Factors behind overseas branch expansion - Objectives of abroad branches - constraints faced by overseas operations.

UNIT 4 INTERNATIONAL PAYMENT ARRANGEMENTS**9 Hrs.**

International Payment Arrangements - Society for Worldwide Interbank Financial Telecommunication (SWIFT) - SWIFT messaging. Payment methods in International Trade - Cash in advance - Letter of Credit (L/C) - Documentary collection - Open account or credit - Countertrade or Barter

UNIT 5 INTERNATIONAL BANKING - RECENT TRENDS**9 Hrs.**

Basel III compliance by Banking Industry across the globe - Shadow Banking - Issues pertaining to provisioning and non-performing assets - cross-border terrorism.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Examine the functions and operations of international banks.
- CO2 - Assess the risk involved in International Banking.
- CO3 - Describe the banking operations of International banks.
- CO4 - Evaluate the sources of foreign exchange.
- CO5 - Examine International Payment arrangements.
- CO6 - Elaborate the contemporary trends in banking industry.

TEXT / REFERENCE BOOKS

1. Cheol Eun & Bruce G. Resnick, International Financial Management, 6th Edition, McGraw Hill Education, 2012
2. Indian Institute of Banking & Finance. International Banking Operations Macmillan Publishers India, 2nd Edition, 2017.
3. Jane Hughes & Scott MacDonald, International Banking: Text and Cases. Prentice Hall, 2002.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****PART A:** 10 Questions of 2 marks each - No choice**PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**Exam Duration: 3 Hrs.****20 Marks****80 Marks**

SBAA3016	RELATIONSHIP MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the concepts and principles of Relationship marketing
- To appreciate the role and changing face of CRM as an IT enabled function,
- To enable managing Customer Relationship.

UNIT 1 INTRODUCTION**9 Hrs.**

Definitions - Concepts of relationship Management - Evolution - Transactional Vs Relationship Approach - Evaluation of Customer Relationship Management (CRM) - Customer Loyalty - CRM Success Factors and Levels of Services - Service - Level Agreements

UNIT 2 UNDERSTANDING CUSTOMER**9 Hrs.**

Customer Life Cycle - Customer information Database - Customer Profile Analysis - Customer perception, Expectations analysis - **Customer behavior** in relationship perspectives; individual and group customer's - Customer life time value - Selection of Profitable customer segments.

UNIT 3 CRM STRUCTURES**9 Hrs.**

Elements of CRM - CRM Process - Strategies for Customer acquisition - Retention and Prevention of defection - Models of CRM - **CRM road map for business applications**.

UNIT 4 CRM PLANNING AND IMPLEMENTATION**9 Hrs.**

Strategic CRM planning process - Implementation issues - CRM Tools- Analytical CRM - Operational CRM - Call center management - Role of CRM Managers.

UNIT 5 TRENDS IN CRM**9 Hrs.**

e- CRM Solutions - **Data Warehousing** - Data mining for CRM - an introduction to CRM software packages.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the strategic customer acquisition.
- CO2 - Develop customer relations, acquire new customers.
- CO3 - Examine the importance of customer relations.
- CO4 - Evaluate strategic and tactical issues involved in customer relationship management.
- CO5 - Assess the role of information and communication technologies in relationship marketing.
- CO6 - Discuss the Customer Relationship Techniques.

TEXT / REFERENCE BOOKS

1. G.Shainesh, Jagdish, N.Sheth, CRM Strategic Prespective, Macmillan, 2005.
2. Alok Kumar et al, CRM: Concepts and applications, Biztantra, 2008.
3. H.Peeru Mohamed and A.Sahadevan, Customer Relation Management, Vikas Publishing.
4. Jim Catheart, The Eight Competencies of Relationship selling, Macmillan India, 2005.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3017	SOFTWARE PROJECT MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the fundamental principles of Software Project management.
- To have a good knowledge of responsibilities of project manager.
- To be familiar with the different methods and techniques used for project management.

UNIT 1 INTRODUCTION**9 Hrs.**

Defining of Software Development Process - Process - Tailoring the Process - Improving the process discipline - Need for implementing discipline. Software Production Process - Identify the Software Model - Software Process Models : Waterfall Model, Prototyping Model, RAD Model, Incremental Model, Spiral Model, Component Assembly Model - Software Life Cycle.

UNIT 2 SOFTWARE DEVELOPMENT**9 Hrs.**

Software Development Team - Three Vital Aspects of Software Project Management - The Team - Meaning of Leadership - Communicating in Harmony - Personality traits - Project Organizations. Project Planning : Top-Down and Bottom-Up Planning - Types of Activity - **Project Duration** : Schedule Monitoring Tools - Gantt Chart, PERT Chart, Critical Path.

UNIT 3 PROJECT REVIEW**9 Hrs.**

Tracking Meetings - Recovery plans - Schedule Work & Escalation Meetings. Project Engineering: Product Requirements - Understanding the Customer Problem to solve - Initial Investigation, Strategies for determining information requirements, Information gathering Tools - Product Objectives.

UNIT 4 PROBLEM SOLVING**9 Hrs.**

Product Specifications - Defining the Final Product - Data Flow Diagram, Data Dictionary, Structured English, Decision Trees, Decision Tables - Feasibility Study. Software Testing : Test Plan - Development Testing : Verification and Validation - General Testing Methods : White Box and Black Box Testing - Unit Testing - System Integration Testing - Validation Testing - System testing.

UNIT 5 SOFTWARE QUALITY**9 Hrs.**

Software Quality - Quality Measures - FURPS - **Software Quality Assurance** - Software Reviews - Format Technical Review (FTR) Formal Approaches to SQA - Software Reliability - Introduction to SQA - The Software Quality Assurance Plan - Formal approaches to SQA - Clean room Methodology.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Apply project management concepts and techniques to an IT project.
- CO2 - Identify issues that could lead to IT project success or failure.
- CO3 - Explain project management in terms of the software development process.
- CO4 - Describe the responsibilities of IT project managers.
- CO5 - Apply project management concepts through working in a group as team leader
- CO6 - Be an active team member on an IT project.

TEXT / REFERENCE BOOKS

1. Neil Whitten, Managing Software development projects for success, John Wiley & Sons.
2. Roger S Pressman, Software Engineering, McGraw Hill.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAA3019	OFFICE MANAGEMENT AND SECRETARIAL PRACTICE		L	T	P	Credits	Total Marks
			4	0	0	4	100

COURSE OBJECTIVES

- To familiarize the students with the activities in a modern office.
- Understand the facilities provided to the staff working in the office.
- To know the role of secretary in an organisation.

UNIT 1 OFFICE MANAGEMENT - FILING AND INDEXING**9 Hrs.**

Office Management: Meaning of office. Functions of office - primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: **Filing and Indexing** - Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment.

UNIT 2 MAIL AND MAILING PROCEDURE**9 Hrs.**

Meaning and importance of mail, centralization - its advantages - room equipment and accessories, sorting tables and rack - letter opener, time and date stamps, postal franking machine, addressing machine - mailing scales, mailing through post, courier, email, **appending files with email**. Inward and outward mail.

UNIT 3 MODERN OFFICE EQUIPMENTS**9 Hrs.**

Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. **Kind of office machines**: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, etc.

UNIT 4 BANKING FACILITIES AND MODE OF PAYMENTS**9 Hrs.**

Types of accounts. **Passbook and cheque book**. Other forms used in banks. ATM and money transfer - Types of payments handled such as postal orders, Cheque (crossed / uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

UNIT 5 ROLE OF SECRETARY**9 Hrs.**

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications -Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the various administrative systems required in an Office.
- CO2 - Apply competency in managing banking transactions.
- CO3 - Develop effective filing system.
- CO4 - Manage office equipment efficiently.
- CO5 - Discuss the roles and responsibilities of personal secretary.
- CO6 - Prepare Agenda and Minutes of Meeting.

TEXT / REFERENCE BOOKS

1. Bhatia R.C., Principles of Office Management, Lotus Press, 1st Edition, 2012.
2. Ghosh, Evam Aggarwal: Karyalaya Prabandh, Sultan Chand & Sons, 12th Edition, 2015.
3. Chopra R.K., Office Management, Himalaya Publishing House, 10th Edition, 2015.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****PART A:** 10 Questions of 2 marks each - No choice**PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**Exam Duration: 3 Hrs.****20 Marks****80 Marks**

SBAAA3008	E-COMMERCE	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To enable the student to familiar with the mechanism of business transactions through electronic means.
- To gain the knowledge of Information technology Act.
- To pursue online business transactions.

UNIT 1 INTRODUCTION**9 Hrs.**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

UNIT 2 - SECURITY AND ENCRYPTION**9 Hrs.**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

UNIT 3 - IT ACT 2000 AND CYBER CRIMES**9 Hrs.**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crime

UNIT 4 - E-PAYMENT SYSTEM**9 Hrs.**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

UNIT 5 - ONLINE BUSINESS TRANSACTIONS**9 Hrs.**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Empower the students to access various e-commerce requirements of business.
- CO2 - Mastering the concepts of ecommerce environment.
- CO3 - Know about IT Act and cyber crimes in e-commerce.
- CO4 - Improve the knowledge on offences and penalties of cyber crime activities.
- CO5 - Helps in identifying the major electronic payments, issues and options.
- CO6 - Practice with online business transactions.

TEXT / REFERENCE BOOKS

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education.
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Edition, McGraw Hill Edition.
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning .
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**

SBAAA3018	INFORMATION MANAGEMENT	L	T	P	Credits	Total Marks
		4	0	0	4	100

COURSE OBJECTIVES

- To understand the importance of information in business.
- To know the technologies and methods used for effective decision making.
- To understand the security control system and ethics in IT.

UNIT 1 INTRODUCTION**9 Hrs.**

Data, Information, Intelligence, Information Technology, Information System, evolution, types based on functions and hierarchy, System development methodologies, Functional Information Systems, DSS, EIS, KMS, GIS, International Information System.

UNIT 2 SYSTEM ANALYSIS AND DESIGN**9 Hrs.**

System flow chart, Decision table, Data flow Diagram (DFD), Entity Relationship (ER), Object Oriented Analysis and Design (OOAD), UML diagram.

UNIT 3 DATABASE MANAGEMENT SYSTEMS**9 Hrs.**

DBMS - HDBMS, NDBMS, RDBMS, OODBMS, Query Processing, SQL, Concurrency Management, Data warehousing and Data Mart.

UNIT 4 SECURITY CONTROL AND REPORTING**9 Hrs.**

Security, Testing, Error detection, Controls, IS Vulnerability, Disaster Management, Computer Crimes, Securing the Web, Intranets and Wireless Networks, Software Audit, Ethics in IT, User Interface and reporting.

UNIT 5 NEW IT INITIATIVES**9 Hrs.**

Role of information management in ERP, e-business, e-governance, Data Mining, Business Intelligence, Pervasive Computing, Cloud computing, CMM.

Max.45 Hrs.**COURSE OUTCOMES**

On completion of the course, student will be able to

- CO1 - Understand the importance of information in business.
- CO2 - Gains knowledge on effective applications of information systems in business.
- CO3 - Describe about the system analysis and design.
- CO4 - Manage the database management system.
- CO5 - Develop the security control to protect the system.
- CO6 - Know the role of information management in e-business, ERP and business intelligence.

TEXT / REFERENCE BOOKS

1. Robert Schultheis & Mary Summer, Management Information Systems, The Managers View, Tata McGraw Hill, 2008.
2. Kenneth C. Laudon & Jane Price Laudon, Management Information Systems - Managing the digital firm, PHI Learning/ Pearson Education, PHI, Asia, 2012.
3. James O'Brien, Management Information Systems - Managing Information.

END SEMESTER EXAMINATION QUESTION PAPER PATTERN**Max. Marks: 100****Exam Duration: 3 Hrs.****PART A:** 10 Questions of 2 marks each - No choice**20 Marks****PART B:** 2 Questions from each unit of internal choice, each carrying 16 marks**80 Marks**



SATHYABAMA

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School of Management Studies

BACHELOR OF COMMERCE – (B.COM GENERAL) - 2015 REGULATION

SBAX1003	FINANCIAL ACCOUNTING – I	L	T	P	Credits	Total Marks
		3	1	0	4	100

UNIT 1 INTRODUCTION 12 Hrs.

Meaning and Scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal – Ledger - Preparation of Trial Balance – Preparation of Cash Book.

UNIT 2 FINAL ACCOUNTS 12 Hrs.

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid Items, Depreciation, Provision for Bad Debts, Interest on Capital and Drawings – Preparation of Receipts and Payments Accounts – Income and Expenditure Account and Balance Sheet of Non Trading Organizations (Simple Problems).

UNIT 3 RECTIFICATION OF ERRORS 12 Hrs.

Classification of errors – Rectification of errors – Preparation of Suspense Account.

UNIT 4 DEPRECIATION 12 Hrs.

Meaning, Causes, Types – Straight Line Method - Written down Value Method (Changes in Method excluded).

UNIT 5 SINGLE ENTRY SYSTEM 12 Hrs.

Meaning, Features, Defects, Difference between Single entry and Double System – statement of Affairs Method – Conversion Method (Only Simple Problems).

TEXT / REFERENCE BOOKS

1. T.S. Reddy & A.Murthy, Financial Accounting, Margham, Chennai, 2004
2. RSN Pillai, Bagavathi and S.Uma, Practical Accounting, S.Chand & Co Ltd., New Delhi, 2006
3. Dr.S.Ganeson and S.R.Kalavathi, Financial Accounting, Thirumalai Publication, 2005
4. Asish.k.Bhattacharyya, Financial Accounting, Prentice Hall of India, New Delhi, 2005
5. P.C.Tulsian, Financial Accounting, Tata Mc Graw-Hill Publishing Co.Ltd, New Delhi, 2005.

SBAX1004	BUSINESS ECONOMICS	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION**9 Hrs.**

Introduction to Economics - Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics – Definition - Scope and Importance of Business Economics - Concepts: Production Possible Frontiers- Opportunity Cost- Accounting Profit and Economic Profit-Incremental and Marginal Concepts-Time and Discounting Principles - Concept of Efficiency.

UNIT 2 DEMAND AND SUPPLY FUNCTIONS**9 Hrs.**

Meaning of Demand - Determinants and Distinctions Demand - Law of Demand-Elasticity of Demand-Demand Forecasting - Supply Concept and Equilibrium.

UNIT 3 CONSUMER BEHAVIOR**9 Hrs.**

Law of Diminishing-Marginal Utility - Equi Marginal Utility-Indifference Curve - Definition, Properties and Equilibrium.

UNIT 4 PRODUCTION**9 Hrs.**

Law of Variable Proportion - Laws Of Returns of Scale - Producers Equilibrium - Economics of Scale.

UNIT 5 PRODUCT PRICING**9 Hrs.**

Price and Output Determination under Perfect Competition, Monopoly - Discriminating Monopoly-Monopolistic Competition - Oligopoly - Pricing Objectives and Methods.

TEXT / REFERENCE BOOKS

1. H.L.Ahuja Business Economics, S.chand&Co.Ltd., New Delhi, 2008
2. S.Sankaran, Business Economics, Margham Publications, Chennai, 2007
3. Cherunilam, International Economics, Tata Mc Graw Hill Publishing Co.Ltd, New Delhi, 2008.

SBAX1005	PRINCIPLES OF MANAGEMENT	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION**9 Hrs.**

Management- importance - definition- nature and scope of management process – role and functions of manager- **levels of management** – development of scientific management and other school of thought and approaches.

UNIT 2 PLANNING**9 Hrs.**

Nature – importance- forms - types - steps in planning – objectives – policies – procedures and methods – nature and types of policies – decision making – process of decision making – types of decision making.

UNIT 3 ORGANISING**9 Hrs.**

Meaning - Types of organizations- organization structure – span of control and committees - **departmentalization**- informal organization-Authority – delegation - difference between authority and responsibility.

UNIT 4 STAFFING & DIRECTING**9 Hrs.**

Staffing- Meaning – nature - importance-recruitment - selection and training - Directing: meaning - nature-purpose - supervision.

UNIT 5 COORDINATION & CONTROL**9 Hrs.**

Need, type and techniques and requisites for Co-ordination - Controlling – Meaning and Importance – Control Process.

TEXT / REFERENCE BOOKS

1. Gupta.C.B., Business Management, Sultan Chand & Sons, New Delhi, 2008
2. Dr.Prasad.L.M, Principles and practice of Management, Sultan Chand & Sons, New Delhi, 2008
3. R.N.Gupta, Principles of Management, Sultan Chand & Sons, New Delhi, 2008
4. J.Jayasankar, Principles of Management, Margham Publications, Chennai, 2007
5. P.C. Tripathi, Principles of Management, Tata Mc Graw Hill Publishing Co.Ltd, New Delhi, 2007.

SBAX1006	FINANCIAL ACCOUNTING-II	L	T	P	Credits	Total Marks
		3	1	0	4	100

UNIT 1 BRANCH ACCOUNTS 12 Hrs.

Meaning - dependent branches - stock and debtor's system - distinction between whole sale profit and retail profit - independent branch (foreign branches excluded).

UNIT 2 DEPARTMENTAL ACCOUNTS 12 Hrs.

Meaning - Basis for Allocation of Expenses - Inter Departmental Transfer at Cost or Selling Price -Treatment of Expenses Which Cannot Be Allocated.

UNIT 3 HIRE PURCHASE SYSTEM 12 Hrs.

Hire Purchase and Trading Installment - Default and Repossession - Hire Purchase Trading Account and Installment Purchase System.

UNIT 4 PARTNERSHIP 12 Hrs.

Admission of a Partner - Retirement of a Partner - Death of a Partner.

UNIT 5 DISSOLUTION 12 Hrs.

Dissolution of a Partnership - Insolvency of a Partner (Application Of Indian Partnership Act 1932) -Insolvency of All Partners - Gradual Realization of Assets and Piece Meal Distribution.

TEXT / REFERENCE BOOKS

1. T.S. Reddy & A.Murthy, Financial Accounting, Margham, Chennai, 2004
2. RSN Pillai, Bagavathi and S.Uma, Practical Accounting, S.Chand & Co Ltd., New Delhi, 2006
3. Dr.S.Ganeson and S.R.Kalavathi, Financial Accounting, Thirumalai Publication, Nagercoil, 2005
4. Asish.k.Bhattacharyya, Financial Accounting, Prentice Hall of India, New Delhi, 2005
5. P.C.Tulsian, Financial Accounting, Tata Mc Graw-Hill Publishing Co.Ltd, New Delhi, 2005.

SBAX1007	BUSINESS LAW	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 LAW OF CONTRACT 9 Hrs.

Indian contract act - formation - terms of contract - forms of contract - offer and acceptance considerations.

UNIT 2 AGREEMENTS 9 Hrs.

Capacity - flaw in consent, void agreements - illegal agreements.

UNIT 3 DISCHARGE OF CONTRACT 9 Hrs.

Performance – tender - quasi contract – discharge - remedies for breach of contract.

UNIT 4 CONTRACT OF AGENCY 9 Hrs.

Contract of agency – type's creation, duties, rights of principal and agent - termination of agency.

UNIT 5 SALE OF GOODS ACT 9 Hrs.

Sale of goods act –sale and agreement to sell - formation - caveat emptor - implied conditions and warranty - rights of unpaid seller.

TEXT / REFERENCE BOOKS

1. N.D.Kapoor, Business Law, Sultan Chand&Sons, New Delhi, 2008.
2. P.C.Tulsian, Business Law, Tata Mc Graw-Hill Publishing Co.Ltd, New Delhi, 2005.
3. P.Saravanavel &S.Sumathi, Legal System in Business, Himalaya Publishing House, Mumbai, 2004.
4. M.C.Kuchal,Mercantile Law, Vikas Publication,2009
5. R.S.N. Pillai and Bagavathi, Business Law S.chand & co Ltd New Delhi, 2009.

SBAX1008	ELEMENTS OF MARKETING	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION 9 Hrs.

Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets.

UNIT 2 MARKETING ENVIRONMENT 9 Hrs.

Meaning – Micro and Macro Environment (Factors affecting internal environment and external environments)

UNIT 3 CONSUMER BEHAVIOR 9 Hrs.

Market Segmentation – Concepts – Benefits – Basis and levels. Introduction to consumer behavior – Need for study – consumer buying decision process – Buying motives.

UNIT 4 MARKETING MIX 9 Hrs.

Meaning - Product – Meaning – Introduction to stages of New Product Development – Types – Introduction to PLC – product Mix – Price – Pricing policies and Methods. Place – Channels of Distribution (Levels) – channel members – promotion – communication mix – Basics of Advertising, Sales promotion and personal selling.

UNIT 5 MARKETING RESEARCH 9 Hrs.

Recent trends in Marketing- a Basic Understanding of E – Marketing, Consumerism - Market research, MIS and marketing regulations.

TEXT / REFERENCE BOOKS

1. Philip Kotler, Principles of Marketing Management, Pearson Publications, 2009
2. C.P.Gupta, Marketing Management, Sultan Chand & Sons, New Delhi, 2008
3. Rajan Nair.N, Marketing Management, Sultan Chand & Sons, New Delhi, 2007.
4. Rajan Saxena, Marketing Management, 3rd Edition, Tata McGraw Hill, 2008.

SBAX1009	CORPORATE ACCOUNTING-I	L	T	P	Credits	Total Marks
		3	1	0	4	100

UNIT 1 SHARES & DEBENTURES 12 Hrs.

Issue of shares and debentures – various kinds – Forfeiture – Re-issue – Underwriting of shares and debentures.

UNIT 2 REDEMPTION OF SHARES 12 Hrs.

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

UNIT 3 FINAL ACCOUNTS 12 Hrs.

Preparation of company final accounts – Computation of Managerial Remuneration.

UNIT 4 VALUATION OF GOODWILL & SHARES 12 Hrs.

Valuation of Goodwill and shares.

UNIT 5 ALTERATION OF SHARE CAPITAL 12 Hrs.

Alteration of share capital – Internal reconstruction and reduction of capital.

TEXT / REFERENCE BOOKS

1. R.L.Gupta, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2008
2. Jain & Narang, Advanced Accountancy, Kalyani Publishers, New Delhi, 2009
3. Reddy & Murthy, Corporate Accountancy, Margham Publication, Chennai, 2009
4. M.A.Arulanandam and K.S.Raman, Advanced Accountancy, Himalaya Publications, 2005

SBAX1010	FINANCIAL SERVICES	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION**9 Hrs.**

Meaning and importance of financial services – Types of financial services – Financial services and economic environment – **Players in Financial Services Sector**.

UNIT 2 MERCHANT BANKING**9 Hrs.**

Meaning – Functions – Issue management – managing of new issues – Underwriting – **Capital market** – Stock Exchange – Role of SEBI.

UNIT 3 LEASING AND HIRE PURCHASE**9 Hrs.**

Meaning – Concepts and features – Types of Lease Accounts.

UNIT 4 FACTORING**9 Hrs.**

Meaning – Functions of Factor – Consumer finance – Venture Capital – Mutual Funds – Credit Rating.

UNIT 5 INSURANCE**9 Hrs.**

Meaning – Different types – Life, marine, fire, motor, health, pension plan, annuity, rural insurance, insurance laws and regulations (A brief introduction to IRDA Act, Insurance Act, 1938)

TEXT / REFERENCE BOOKS

1. Dr.S.Gurusamy, Essentials of Financial Services, Tata McGraw-Hill Publishing Co.Ltd. New Delhi, 2009
2. D.Joseph Anbarasu, Financial Services, Sultan Chand & Sons Publications, New Delhi, 2008
3. I.M.Pandey, Financial Management, Vikas Publication, Mumbai, 2008
4. Shashi k. Gupta and Nisha aggarwal, Financial Services, Kalyani publishers, New Delhi, 2008
5. B. Santhanam, Financial Services, Margham publications, Chennai, 2007.

SBAX1011	ORGANISATIONAL BEHAVIOR	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION 9 Hrs.

Need and scope of organizational behavior – Foundation of Individual Behavior, Hawthorne Experiment, Personality – Theories and Factors Moulding Personality.

UNIT 2 THEORIES OF MOTIVATION 9 Hrs.

Motivation – Theories (Maslows Hierarchy of Need Theory, Herzberg's theory, Alderfers ERG Theory, McGregor's Theory of X&Y, Porter and Lawler model, Vroom's Theory)

Morale – Measurement and Improvement of Morale Perception – Factors influencing, Types of Perception distortions.

UNIT 3 TRANSACTIONAL ANALYSIS & STRESS 9 Hrs.

Transactional analysis – Meaning - Johary window, Life positions. Work Stress – Causes Types and Remedies.

UNIT 4 LEADERSHIP 9 Hrs.

Leadership – Theories, Styles, Factors Contributing to Effective Leadership.

Group dynamics – Types of Groups, Need for Groups, Formation, and Group decision Making and Group cohesiveness.

UNIT 5 CULTURE & CONFLICT 9 Hrs.

Organizational culture – Types, Formation.

Organization Conflict – Cause, Types and Management of Conflict.

TEXT / REFERENCE BOOKS

1. Dr.L.M.Prasad, Organizational Behavior, Sultan Chand & Sons, New Delhi, 2008.
2. Aswathappa, Organizational Behavior, Himalaya publishing House, New Delhi, 2010
3. Khanka.s.s., Organizational Behavior, S.Chand& co., New Delhi, 2010
4. Fred Luthans, Organizational Behavior, Tata Mc Graw Hill, 2010.
5. Jit. S. Chandan, Organizational Behavior, Vikas Publishing House Pvt Ltd New Delhi, 2007

SBAX1012	COMPANY LAW	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION 9 Hrs.

Definition of joint stock company – kinds – formation – Incorporation.

UNIT 2 DOCUMENTS FOR COMPANIES 9 Hrs.

Memorandum of Association – contents and alteration – doctrine of Ultra Vires – Articles of association – contents – distinction between the two – doctrine of Indoor Management – Prospectus – contents – statements in lieu of Prospectus.

UNIT 3 SHARE CAPITAL 9 Hrs.

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

UNIT 4 MEETINGS AND RESOLUTION 9 Hrs.

Meetings and resolutions – statutory meeting – annual general meeting – extra – ordinary general meeting- resolutions – ordinary & special.

UNIT 5 WINDING UP 9 Hrs.

Winding up of a company – modes of winding up – winding up by the court – voluntary winding up – member's voluntary winding up – creditor's voluntary winding up.

TEXT / REFERENCE BOOKS

1. N.D.Kapoor, Company Law, Sultan Chand & Sons, New Delhi, 2009
2. Srinivasan, Company Law, Margham publication, Chennai, 2009
3. Dr.Radha, Company Law, Prasana publishers, Chennai,2008.
4. P.P.S.Gogna, Company Law, S .Chand& co., New Delhi, 2008.

SBAX1013	OPERATIONS RESEARCH	L	T	P	Credits	Total Marks
		3	1	0	4	100

UNIT 1 INTRODUCTION 12 Hrs.

Introduction to Operations Research – Meaning – Scope – Characteristics – Models of Operation Research – Linear Programming Problems (LPP) – Formulation – Graphical Method and Simplex Method of solving LPP.

UNIT 2 TRANSPORTATION 12 Hrs.

Transportation Model – Definition – Initial Solution by North West Corner Method, Least cost Method and VAM Method – MODI Method of Deriving Optimum Solution.

UNIT 3 ASSIGNMENT 12 Hrs.

Assignment Problems – Hungarian method of Solving Minimization and Maximization Problems – Formulation and Solutions.

UNIT 4 SEQUENCING 12 Hrs.

Sequencing – Sequencing of 'n' number of jobs on Two, Three and Four machines. Replacement problem – Replacement of assets that Deteriorates with time – with and without time value of money consideration: Replacement of assets that fail suddenly.

UNIT 5 GAME THEORY 12 Hrs.

Game theory – Meaning and characteristics – Saddle point – Pure and Mixed Strategies – Dominance property – Graphical methods of Solving Games.

TEXT/REFERENCE BOOK

1. Dr.Kalavathy, S. Operations Research, Vikas Publications, 2009
2. V.k.Kapoor, Operation Research, Sultan Chand & Sons, New Delhi, 2008
3. P.R.Vittal and V.Malini, Operation Research, Margham Publications, Chennai, 2009.
4. Hamdy Taha, Operations Research, 8th Edition, Pearson Education, 2009.

SBAX1014	CORPORATE ACCOUNTING-II	L	T	P	Credits	Total Marks
		3	1	0	4	100

UNIT 1 MERGER AND ACQUISITION 12 Hrs.

Amalgamation – Absorption and external reconstruction of a company – (Intercompany investments excluded).

UNIT 2 FINAL ACCOUNTS 12 Hrs.

Final Accounts of Insurance companies including Balance sheet.

UNIT 3 BANKING COMPANY 12 Hrs.

Final Accounts of Banking Companies including Balance sheet.

UNIT 4 LIQUIDATION 12 Hrs.

Liquidation – Statement of affairs and deficiency accounts – Liquidator's final statement of receipts and payments.

UNIT 5 HOLDING COMPANY 12 Hrs.

Holding Company (Excluding Intercompany holdings)

TEXT / REFERENCE BOOKS

1. R.L.Gupta, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2008
2. Jain & Narang, Advanced Accountancy, Kalyani Publishers, New Delhi, 2009
3. Reddy & Murthy, Corporate Accountancy, Margham Publication, Chennai, 2009
4. M.A.Arulanandam and K.S.Raman, Advanced Accountancy, Himalaya Publications, 2005

SBAX1015	INDIAN ECONOMY	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 STRUCTURE OF INDIAN ECONOMY**9 Hrs.**

Characteristics of Developed and underdeveloped Economy – Natural resources – Land & Water Resources, Broad demographic features – population- size, growth rates and sex composition- rural & urban migration.

UNIT 2 AGRICULTURE**9 Hrs.**

Trends in agricultural production & productivity, new agricultural strategy & green revolution - role of NABARD & RRB's in Rural Credit.

UNIT 3 INDUSTRY**9 Hrs.**

Role of industries in economic development – New Economic policy – 1991 Industrial licensing policy- growth & problems of micro, small & medium Enterprises(MSMEs) - Role of Public sector enterprisers in India's industrialization.

UNIT 4 INFRASTRUCTURE FOR DEVELOPMENT**9 Hrs.**

Transportation – Communication – power – irrigation – social infrastructure – education & primary health.

UNIT 5 PLANNING IN INDIA**9 Hrs.**

Objectives, Strategy, Broad achievements & failures, objectives, strategy & allocation of 10th plan. New reforms – liberalization, privatization & globalization.

TEXT / REFERENCE BOOKS

1. Datt, R. and K.P.M. Sundharam, (2001), Indian Economy, Chand & Company Ltd., New Delhi.
2. Dhingra. I.C. (2001,) The Indian Economy; Environment and Policy, Sultan Chand & Sons, New Delhi.
3. Dutt, R.C. (1950), the Economic History of India under Early British Rule, Low Price Publications, Delhi.
4. Kumar, D. (Ed) (1982), the Cambridge Economic History of India, Volume II 1757- 1970, Orient Longman Ltd., Hyderabad.

SBAX1016	BANKING THEORY LAW AND PRACTICE	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION 9 Hrs.

Origin of banks- banking regulation act, 1949 (definition of banking), licensing, opening of branches, functions of banks, inspection) – role of banks and Economic development- central banking and role of RBI and their functions.

UNIT 2 COMMERCIAL BANKS 9 Hrs.

Commercial banks – functions – accepting deposits – lending of funds, E_ Banking – ATM cards, debit cards, personal Identification Number – online enquiry and update facility – electronic fund transfer – electronic clearing system.

UNIT 3 CUSTOMERS 9 Hrs.

Opening of account- types of deposit account – types of customers (individuals, firms, trusts and companies) – importance of customer relations- consumer grievances and redressal – Ombudsman.

UNIT 4 LENDING AND BORROWINGS 9 Hrs.

Principles of lending – types of borrowings – precautions to be taken by a banker.

UNIT 5 NEGOTIABLE INSTRUMENTS 9 Hrs.

Negotiable instruments – promissory note – bills of exchange, cheque, draft – definitions, features – crossing- endorsement – material alteration – paying banker – rights and duties – statutory protection – dishonor of cheques – role of collecting banker.

TEXT / REFERENCE BOOKS

1. Sundharam & varshney Banking Theory and Practice, Sultan Chand & Co, New Delhi, 2005
2. B.Santhanam, Banking and Financial Systems , Margham Publishers, Chennai, 2007
3. Dr. S. Guruswamy, Banking Law Theory and Practice, Margham Publishers, Chennai, 2009
4. Dr. Nirmala Prasad, K.Chandradass.J, Banking and Financial System, Himalaya publishing House, Mumbai, 2004

SBAX1017	CORPORATE FINANCE	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION 9 Hrs.

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

UNIT 2 FINANCIAL PLANNING 9 Hrs.

Meaning– characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalization – over capitalization – under capitalization – capital gearing

UNIT 3 CAPITAL STRUCTURE 9 Hrs.

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

UNIT 4 COST OF CAPITAL 9 Hrs.

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

UNIT 5 FINANCIAL MARKETS 9 Hrs.

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

TEXT/ REFERENCE BOOKS

1. Brelay Myers, Principles of Corporate Finance, Mc Graw-Hill, New Delhi, 2000.
2. Stephen A.Ross, Fundamentals of Corporate Finance, Tata Mc Graw hill publishing co ltd, New Delhi, 2008.
3. P.V. Kulkarni, Corporate Finance, Himalaya publishing House, Mumbai, 2006.
4. A.Besant.C. Raj, Corporate Finance, Tata Mc Graw hill publishing co ltd, New Delhi, 2008.

SBAX1018	COST ACCOUNTING	L	T	P	Credits	Total Marks
		3	1	0	4	100

UNIT 1 INTRODUCTION 12 Hrs.

Nature and scope of cost accounting - Cost analysis, concepts and classifications. - Installation of costing systems - cost centers and profit centers.

UNIT 2 COST SHEET 12 Hrs.

Cost sheets, tenders and quotations. - Reconciliation of cost and financial accounts.

UNIT 3 MATERIALS 12 Hrs.

Material purchase control, need and essentials of material control - EOQ, ABC analysis, VED analysis. Material costing – Issue of materials – FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and standard price method.

UNIT 4 LABOUR 12 Hrs.

Labour cost – computation and control - Methods of wage payment – Time rate and piece rate system - Idle time and over time. Labour turnover.

UNIT 5 OVERHEADS 12 Hrs.

Overheads – classification. Allocation, Appointment and Absorption - Accounting and control of overheads – manufacturing - Administration, selling and distribution. (Primary and Secondary Distribution). Machine Hour rate.

TEXT / REFERENCE BOOKS

1. Jain S.P and Narang K.L, Cost Accounting, Kalyani publishers, New Delhi, 2005.
2. T.S.Reddy and Murthy, Cost accounting, Margham Publications, Chennai, 2007.
3. Dr.N.Ganesan, & Kalavathi.S.R. Cost accounting, Thirumalai publications, Nagercoil, 2006
4. Dr, Maheswari S.N - Advanced Cost Accounting, Sultan Chand & Sons, New Delhi, 2007.

SBAX1019	PRACTICAL AUDITING	L	T	P	Credits	Total Marks
		3	0	0	4	100

UNIT 1 INTRODUCTION**9 Hrs.**

Definition of Audit – Difference between Auditing and Accountancy – scope of Auditing – objectives of Auditing, Materiality in Auditing, Efficiency Audit – proprietary audit – techniques of auditing- Standards of Auditing. Audit Programmes - Meaning Advantages and Disadvantages, Audit Note Book- Meaning and Content. Audit working Papers –Objects and Essentials.

UNIT 2 INTERNAL CHECK AND INTERNAL CONTROL**9 Hrs.**

Meaning of Internal Check- Nature and Scope of Internal Audit – Financial Vs Operational Audit – Internal Control, Nature and Scope Verification of Evidence – Detailed checking Vs Sample checking Internal Audit and Statutory Audit.

UNIT 3 VOUCHING**9 Hrs.**

Vouching of Cash Transactions – Trading Transactions - Capital and Revenue Expenditure- Verification and Valuation of Assets And Liabilities. Depreciation and Reserves – Meaning – Depreciation of Wasting Assets.

UNIT 4 APPOINTMENT AND REMOVAL**9 Hrs.**

Appointment of Auditor – Appointment of First Auditor filling of Casual Vacancy- Ceiling on Number of Audits- Appointment of Auditor of Government Company – Auditors Remuneration – Removal of Auditors- Qualifications and Disqualifications, Powers and Duties of Auditors / Liabilities of Auditors.

UNIT 5 FINANCIAL STATEMENT AUDIT**9 Hrs.**

Special Considerations in Company Audit - Preservation of Financial Statements - Audit of Share Capital - Audit of Dividends and Debentures.

TEXT / REFERENCE BOOKS

1. B. N. Tandon Practical Auditing, S.Chand& co., New Delhi, 2008.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai, 2006.
3. R.G. Saxena, Principles and practice of Auditing, Himalaya publishing house, Mumbai, 2002.
4. Dinakar pagare, Practical auditing, Sultan Chand & Sons, New Delhi, 2008

SBAX1020	MANAGEMENT ACCOUNTING	L	T	P	Credits	Total Marks
		3	1	0	4	100

UNIT 1 INTRODUCTION AND FINANCIAL STATEMENTS 12 Hrs.

Management Accounting – Meaning, scope, importance and limitations – Management accounting vs. Accounting, Management Accounting vs. Financial Accounting. Analysis and interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT 2 RATIO ANALYSIS 12 Hrs.

Interpretation, benefits and limitations, Classification of ratios- Liquidity, profitability, turnover, and capital structure and leverage.

UNIT 3 FUNDS FLOW AND CASH FLOW STATEMENTS 12 Hrs.

Meaning- differences between funds flow statement and cash flow statement- preparation of statements.

UNIT 4 BUDGETS AND BUDGETARY CONTROL 12 Hrs.

Meaning, objectives, merits and demerits – types of Budgets – Production, cash and Flexible Budgets.

UNIT 5 MARGINAL COSTING 12 Hrs.

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

TEXT / REFERENCE BOOKS

1. Dr, Maheswari S.N - Management Accounting, Sultan Chand & Sons, New Delhi, 2007.
2. T.S.Reddy & Murthy, Management Accounting, Margham Publications, 2010
3. Khan.M.Y and P.K. Jain, Management Accounting, Tata McGraw Hill, 2006
4. I.M. Pandey., Management Accounting, Vikas Publications, 2009.

SBAX1021	INTERNATIONAL TRADE	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION TO INTERNATIONAL TRADE 9 Hrs.

International Trade – Importance of international trade – Theories of Foreign Trade – Theories of Adam Smith, Ricardo, Haberier's Hechsher - Ohlin.

UNIT 2 BALANCE OF TRADE AND BALANCE OF PAYMENTS 9 Hrs.

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to correct Disequilibrium – Fixed and Floating Exchange Rates – Dollar Marketing (An over View).

UNIT 3 EXPORT MANAGEMENT 9 Hrs.

Meaning – Export Procedure and Documents – Export Finance – Export Promotion – Export Pricing.

UNIT 4 INTERNATIONAL ORGANISATIONS 9 Hrs.

Meaning and its functions – IMF, IDA, IBRD, ADB, UNCTAD, UNIDO.

UNIT 5 WTO AND TRADE LIBERALISATION 9 Hrs.

Liberalization of Trade in Manufacturing and in Agricultural Trade – TRIPS, TRIMS - Indian Patent Law.

TEXT / REFERENCE BOOKS

1. Francis Cherunilam, International Trade and Export Management, Himalaya publications, 2009
2. Dr.Subba Rao.p, International business, Himalaya publications, 2010.
3. Dr.Varshney.R.L& Bhattacharya., International Management, Sultan Chand & Sons, 2009
4. Chandran, R, International Business, Jaico Publishers, 2009
5. B.L. Bhatia, International Trade, Vikas Publishing House pvt Ltd, New Delhi,2008.

SBAX1022	INCOME TAX LAW AND PRACTICE	L	T	P	Credits	Total Marks
		2	1	0	3	100

UNIT 1 INTRODUCTION 9 Hrs.

Meaning of Income – Canons of taxation and the Income tax act – Important definitions under the income tax act – scope of total income – residential status – income exempt from tax.

UNIT 2 INCOME FROM SALARIES 9 Hrs.

Heads of Income – salaries – allowances – perquisites and other valuations – deductions from salary – other related provisions- gratuity- pension – commutation of pension – provident fund – rebate.

UNIT3 INCOME FROM HOUSE PROPERTY AND BUSINESS OR PROFESSION 9 Hrs.

Income from house property – definition of annual value - deductions from annual value – computation under different circumstances.

Income from business or profession – Allowable and not allowable expenses –General deductions – principles – Computation of income from business or profession. (Excluding Provision relating to depreciation).

UNIT 4 INCOME FROM CAPITAL GAINS AND OTHER SOURCES 9 Hrs.

Income under capital gains – short term, long – term capital gains -Exempted capital gains – Computation of capital gains.

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

UNIT 5 SET OFF AND CARRY FORWARD LOSSES 9 Hrs.

Clubbing of income- set off – carry forward and set off - Permissible deductions from gross total income- Sec 80C to Sec 80 U (simple problem only)

TEXT / REFERENCE BOOKS

1. T.S.Reddy & Y.Harry Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai, 2010.
2. Gaur.v.p. & Narang.D.B., Income Tax Law and Practice, Kalyani Publishers, 2010.
3. Vuinod k.Singhanian and Kapil singhanian, Direct Taxes, Taxman Allied Services Pvt.Ltd., 2010.
4. N. Hariharan, Income Tax Law and Practice, Tata Mc Graw hill publishing co ltd, New Delhi, 2008.

SBAX1023	RESEARCH METHODOLOGY	L	T	P	Credits	Total Marks
		2	1	0	3	100

UNIT 1 INTRODUCTION TO RESEARCH**9 Hrs.**

Definition of Research – Objectives – Characteristics – Methods of Research – Relevance of Research in Decision making in various functional areas of management.

UNIT 2 RESEARCH PROCESS**9 Hrs.**

Formulation of Research problem – Literature survey developing Hypothesis – Research Design and Types – Determination of sampling plan – collection of Data – Analysis of Data – Testing of Hypothesis – Preparation of report.

UNIT 3 SAMPLING METHODS**9 Hrs.**

Methods – Merits & Demerits – Sample size and its determination – Collection of Data (Methods, Merits and Limitations) – Designing of a Questionnaire – Types Construction Procedure – Questionnaire Vs Schedule.

UNIT 4 DATA ANALYSIS**9 Hrs.**

Editing and Coding of Data – Classification and usefulness of Statistical tools – Hypothesis Testing – Tabulation -Significance and Guidelines – Types of Tables and Diagrams used in Research.

UNIT 5 RESEARCH REPORT**9 Hrs.**

Research Report -Types – Mechanics in writing report precautions - Structure of a report – appendix – bibliography – Executive Summary – Briefing – Evaluation of Research report.

TEXT/ REFERENCE BOOKS

1. Kothari K.C., Research Methodology, 2nd Edition, New age publications, 2009.
2. Pannerselvam, Research Methodology, 1st Edition, Prentice Hall Inc., 2009.
3. Dr.Tripathi P.C, Research Methodology in Social Science, sultan Chand & Sons, 2009.
4. P.Saravanel, Research Methodology, Kitab Mahal, New Delhi, 2008

SBAX1024	ENTREPRENEURSHIP DEVELOPMENT	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION**9 Hrs.**

Entrepreneurship- Meaning- types qualities of an entrepreneur – classification of entrepreneurs- factors influencing entrepreneurship- functions of entrepreneurs.

UNIT 2 ENTREPRENEURIAL DEVELOPMENT**9 Hrs.**

Agencies -Commercial banks- District Industries Centre – National Small Industries Corporation – Small Industries Development Organization – Small Industries Service Institute. All India Financial Institutions – IDBI-IFCI- ICICI- IRDBI.

UNIT 3 PROJECT MANAGEMENT**9 Hrs.**

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

UNIT 4 ENTREPRENEURIAL DEVELOPMENT PROGRAMMES (EDP)**9 Hrs.**

Role Relevance and achievements – Role of Government in Organising EDPS – Critical Evaluation

UNIT 5 ECONOMIC DEVELOPMENT AND ENTREPRENEURIAL GROWTH**9 Hrs.**

Role of entrepreneur in economic growth- Strategic approaches in changing Economic scenario for small scale entrepreneurs- networking, niche play, geographic concentration, franchising/ dealership- development of Women Entrepreneurship

TEXT / REFERENCE BOOKS

1. C.B.Gupta AND N.P.Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2008
2. S.S.Khanka, Entrepreneurial Development, Sultan Chand & Co., Ltd., New Delhi 2005
3. JayaShree Suresh, Entrepreneurial Development, Margham Publications, Chennai, 2007.
4. Dr.Radha, Entrepreneurial Development, Prasana Publishers, Chennai, 2007.

SBAX1025	BUSINESS ENVIRONMENT	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 BUSINESS ENVIRONMENT 9 Hrs.

The concept of Business Environment – its nature and significance – Brief overview of political – cultural – legal – economic and social environment and their impact on business and strategic decisions.

UNIT 2 POLITICAL ENVIRONMENT 9 Hrs.

Meaning-Government and Business relationship in India – Provisions of Indian constitution pertaining to business.

UNIT 3 SOCIAL ENVIRONMENT 9 Hrs.

Cultural heritage – social attitudes – impact of foreign culture – castes and communities – joint family systems – linguistic and religious groups – Types of social organization – social responsibilities of business.

UNIT 4 ECONOMIC ENVIRONMENT 9 Hrs.

Economic systems and their impact of business – Macroeconomic parameters like GDP – growth rate population – urbanization – Fiscal deficit – Plan investment – Per capita income and their impact on business decisions – Five Year Plan.

UNIT 5 FINANCIAL ENVIRONMENT 9 Hrs.

Meaning - Financial system – Commercial banks – Financial Institutions – RBI Stock Exchange – IDBI – Non Banking Financial Companies NBFCs

TEXT / REFERENCE BOOKS

1. C.B.Gupta, Business environment, Sultan Chand & Sons, New Delhi, 2008
2. Francis Cherunilam, Business Environment, Himalaya Publishing house, Mumbai, 2007
3. S.Sankaran, Business Environment, Margham Publication, Chennai, 2005.

SBAX1026	HUMAN RESOURCE MANAGEMENT	L	T	P	Credits	Total Marks
		3	0	0	3	100

UNIT 1 INTRODUCTION**9 Hrs.**

Human Resource Management -Nature- scope-Study of evolution of managerial practice and policy in administration of personnel. Role of personnel manager- managerial and operative functions – typical organization set up – objectives – qualities- impediments – future

UNIT 2 PLANNING AND PROCUREMENT**9 Hrs.**

Meaning - Manpower planning – recruitment, selection, placement, induction, tests and interviews – promotion and transfer policy. Job analysis, job description, job specification, typical manpower planning scheme for large organizations – steps involved

UNIT 3 MAINTENANCE AND DEVELOPMENT**9 Hrs.**

Training and development – framing effective policies and administering them, types / methods/ techniques of training, management development and personality development – setting up and maintaining a good training and development department-Work environment, fatigue, accident and safety, role of personnel manager. Performance appraisal reporting

UNIT 4 COMPENSATION**9 Hrs.**

Meaning and wage and salary administration, the rationale behind them, essential steps in formulating compensation package, payment by time and piece. Job evaluation, methods and importance.

UNIT 5 INTERGRATION AND RELATIONS**9 Hrs.**

Meaning - Industrial relations- basic nature, factors contributing to good IR, role of personnel manager, collective bargaining, trade unions and their role in IR - Suggestion schemes, grievance handling, discipline, audit.

TEXT / REFERENCE BOOKS

1. Edwin Flippo, Principles of Personnel Management, Prentice Hall Inc. 1984.
2. Tripathi P C: Personnel Management & Industrial Relations, Sultan Chand & Sons, 2008
3. Mammoria & Mammoria: Personnel Management & Industrial Relations, Himalaya Publishing house, 2009
4. William Werther & Keith Davis, Human Resource and personnel Management, Tata McGraw Hill, 2003.

SBAX1027	PROFESSIONAL TRAINING	L	T	P	Credits	Total Marks
		0	0	8	4	100

During the sixth semester each student shall undergo Professional training accounting to 30 working days, for which he/she shall be permitted to report to the company on two working days in a week. The training report presentation by the student shall be conducted as part of the University examinations of the VIth semester. The report presentation carries 100 marks. On evaluation, 50 marks shall be awarded by the internal examiner and 50 marks by the external examiner based on the presentation of the student to the Board of Examiners. The following are mandatory regarding the assessment of Students Professional Training Programme:

- a. The student shall maintain a log book on daily basis.
- b. At the end of the professional training the student shall submit a training report along
With the log book maintained during the period of training on the functional areas of the company.
- c. A training report will be submitted to the Department, in the prescribed format for the purpose of valuation.
- d. The training report will be assessed by a panel of examiners comprising of both internal and external examiners.