# **BBA**

Course Code	Title of the Course
10411A	PART-I : TAMILPAPER - I

நோக்கம் : மொழி அறிவு, இலக்கண அறிவை வளர்த்தல்

பிரிவு -1 : இசைப்பாடல்

#### கூறு 1

# 10. கண்ணதாசன் - ஸ்ரீ கிருண கானம்

- 19. புல்லாங்குழல் கொடுத்த
- 20. குருவாயூருக்கு வாருங்கள்

#### கூறு 2

- 1. கோகுலத்து பசுக்கள்
- 2. கோகுலத்தில் ஒரு நாள் ராதை
- 3. ஆயர்பாடி மாளிகையில்

#### கூறு 3

# பட்டுக்கோட்டை கல்யாண சுந்தரம்

- 19. நெஞ்சில் குடியிருக்கும்
- 20. செய்யும் தொழிலே தெய்வம்

#### கூறு 4

# 10. பாரதியார்

கண்ணன் என் விளையாட்டுப்பிள்ளை பாரத மாதா திருப்பள்ளி எழுச்சி

# பிரிவு - 2 : கவிதை, புதுக்கவிதை

# கூறு 5

 1. பாரதிதாசன்
 உலகப்பன் பாட்டு (5)

 2. நாமக்கல் கவிஞர் நோயந்த வாழ்வு 7 பாட்டு

**3. பெ.தூரன் -** நிலா பிஞ்சு

# கூறு 6

வல்லிக் கண்ணன் - வெறும் புகழ்
 கு.ப.இராஜகோபாலன் - எதற்காக?

**3. மீரா** - பதினைந்து

#### கூறு 7

**1. சிற்பி** - சா்ப்ப யாகம்

**2. ஞானக்கூத்தன்** - தோழர் மோசிகீரனார்

# கூறு 8

1. **அப்துல் ரகுமான்** - கண்ணும் எழுதேம்

**2. சண்முக சுப்பையா**- வயிறு

#### பிரிவு - 3 : காப்பியம்

#### கூறு 9

சிலப்பதிகாரம் - வழக்குரை காதை
 கம்பராமாயணம் - அயோத்தியா காண்டம்

#### பிரிவு - 4 : காப்பியம்

#### கூறு 10

**1. சீநாப்புராணம்** - ஈத்தங்குண்\$2 வரவழைத்த படலம் (1)

### கூறு 11

**தேம்பாவணி** - காட்சிப்படலம் பாடல் எண் (ஒவ்வொரு பாடலின் முதல்வரி)

243. இன்னவாயில்

244. கொழுந்துறும்

245. பஞ்(ச) அரங்கில்

# கூறு 12

**தேம்பாவணி** - காட்சிப்படலம் பாடல் எண் (ஒவ்வொரு பாடலின் முதல்வரி)

246. ഒൽ് ത്ത്യൂ ഒേ

247. ஒண்தலங்கள்

248. இரவியேந்த கஞ்சக்

# கூறு 13

**தேம்பாவணி** - காட்சிப்படலம் பாடல் எண் (ஒவ்வொரு பாடலின் முதல்வரி)

249. கன்னியாயதாயும்

250. ஏந்தி ஓங்கு உளத்து

251. ஆவ தேமுனர்

252. கொல்லும் வேலொடும்

# கூறு 14

**தேம்பாவணி** - காட்சிப்படலம்

பாடல் எண் (ஒவ்வொரு பாடலின் முதல்வரி)

253. என்ற வாசகம்

254. அம்பினால்

255. வேண்டும் ஓர் வினை

<b>Course Code</b>	Title of the Course
10411B	Part-I: Communication Skills - I

On completion of the course the students will be able to

- Understand the basic skills of Communication.
- Acquaint the students with important features and applications in of Communication.
- **Unit 1** Communication Meaning Types- Importance.
- Unit 2 Barriers to Effective Communication Principles Principles of Effective Communication.
- Unit 3 Oral Communication Meaning Importance Forms of Oral Communication.
- Unit 4 Introduction Meaning Function Types Preparation of Speech- Steps Involved.
- **Unit 5** Principles of Effective Oral Communication.
- Unit 6 Written Communication Meaning Steps Importance Advantages Use of words and Phrases.
- Unit 7 Sentence Meaning Sentence formation Characteristics of an Effective Sentence.
- Unit 8 Paragraph Writing Essay Writing Steps Involved Outline-Layout Contents -Drafting-Correction Final Draft.
- **Unit 9** Application for Employment and Curriculum Vitae Steps involved.
- Unit 10 Non-Verbal Communication Meaning Types Body Language Postures -Gestures Facial Expressions Eye Contact.
- **Unit 11** Report Writing Report Types of Reports Format of a Report.
- Unit 12 Essentials of a Good Report Preparation of Report Procedure Involved.
- **Unit 13** Meetings Purpose of the Meeting Procedure.
- Unit 14 Group Discussion Quality of Content Participation Logical Presentation Behavioural Skills.

#### **References:**

- 37. Krishna Mohan & Meera Banerjee, Developing Communication Skills, 2005.
- 38. Geetha Nagaraj, Write to Communicate, 2004.
- 39. Wren & Martin, English Grammar and Composition, 2002.
- 40. Dale Carnegie, How to Win Friends and Influence People, 1981.
- 41. Dale R Jordan, Language Skills and Use.
- 42. Gartside L. Bahld, Nagammiah and McComas, Satterwhite, Modern Business Correspondence.
- 43. Rajendra Pal and Kortahalli J S, Essentials of Business Communication.
- 44. Wallace, Michael J, Study Skills in English.
- 45. Editors of Readers Digest, Super Word Power.

Course Code	Title of the Course
10412	PART-II : ENGLISH PAPER - I

# Learning objective:

- To understand the topics of Prose, Grammar and Composition etc.
- To know the importance of writing skills.

# **Prose**

Unit – I	Water-the Elixir of life	- C.V. Raman
Unit – II	Mrs. Packletide's Tiger	- SAKI
Unit – III	A Deed of Bravery	- Jim Carbett
Unit – IV	The Cat	- Catharine M.Willson
Unit-V	On Letter Writing	- Alpha of the Plough
Unit-VI	Our Ancestors	- Carl Sagan
Unit-VII	Our Civilization	- C.E.Foad
Unit-VIII	A Hero on Probation	- B.R. Nanda
Unit – IX	Dangers of Drug Abuse	- Hardin B. Fones
Unit - X	Food	- J.B.S. Haldane

# Grammar

Unit - XI	- Articles-Gerunds-Participles-Infinitives-Modals-Proposition – Lenses.
TT '. SZTT	

Unit – XII - Direct and Indirect Speech-Transformation of sentences- Active and passive voice.

# Composition

Unit – XIII - Letter writing - Precis writing - Developing hints.

Unit – XIV - Dialogue writing - Paragraph writing.

### **References:**

- 10. Sebastian D K, Prose for the Young Reader, Macmillan.
- 11. Active English Grammar, Ed. by the Board of Editors, Macmillan.
- 12. Modern English *A Book of Grammar Usage and Composition* by N.Krishnaswamy, Macmillan Publishers.

Course Code	Title of the Course
10413	PRINCIPLES OF ECONOMICS

- To understand the basic concepts and principles of Economics
- To analyze the theories, price determination and market discrimination

# **BLOCK I: BASICS AND MANAGERIAL ECONOMICS**

- UNIT 1 Exploring the subject matter of economics-Why study economics? Scope and Method of Economics; The Economic Problem: Scarcity and Choice. Reading and working with Graphs.
- UNIT 2 Introduction to Managerial Economics- Nature, Scope, Definitions of.

  Managerial Economics, Application of Managerial Economics to Business,
  Micro Vs. Macro Economics, opportunity costs, Time Value of Money,
  Marginalism, Incrementalism, Market Forces and Equilibrium.
- UNIT 3 Consumer Behaviour-Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility, Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium.
- UNIT 4 Demand Analysis- Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand.

#### **BLOCK II: FEATURES OF ECONOMICS**

- .UNIT 5 Theory of Production- Meaning and concept of Production, Factors of Production and Production Function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Analysis),
- UNIT 6 Cost Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economics and Diseconomies of Scale, Explicit cost and Implicit Cost, Private and Social Cost.
- UNIT 7 Marginal revenue and Marginal cost Meaning- Optimum firm and Representative firm. Nature of costs in economics Opportunity cost Vs Real cost
- **UNIT 8** Fixed costs Vs Variable costs Notion of marginal cost Equilibrium of industry Conditions of competitive equilibrium.

#### BLOCK III: THEORY OF INTEREST AND MARKET BEHAVIOUR

- UNIT 9 Interest Interest as reward for waiting Liquidity preference theory.Profit Risk and uncertainty Normal profits Marginal productivity and profits.
- **UNIT 10** Markets Nature of competition-Meaning- Importance Implication Types of competition: Monopoly
- UNIT 11 Firm's Behaviour- Pricing Under Perfect Competition, Monopoly,
  Monopolistic Competition, Oligopoly, Duopoly, Bilateral monopoly,
  Monopolistic competition. Price theory and practices: Price discrimination under perfect competition

# **BLOCK IV: THEORY OF WAGES AND ECONOMIC ANALYSIS**

- **UNIT 12** Distribution: Wages Marginal productivity–Theory of wages-Collective bargaining Wage differentials Wages and productivity Wage regulation.
- UNIT 13 Rent Scarcity Vs Differential rents Quasi rent– Rent as surplus over transfer earnings Rent as economic surplus.
- UNIT 14 Macro Economic Analysis- Theory of income and employment, Classical, Modern (Keynesian), Approach. Macro-Economic Variables, Circular flow of income, National Income Concepts, definition and its measurement.

- 1. Stonier & Hage, Economic Theory
- 2. Samuelson Paul A, Economics
- 3. Edward Nevin, Text book of Economic analysis
- 4. Mehta P L, Managerial Economics.

Course Code	Title of the Course
10414	FINANCIAL ACCOUNTING

- To understand the basic rules of accounting methods.
- To know in detail about Final account, partnership accounts and company accounts

#### **BLOCK I: BASICS OF BOOK KEEPING AND MAINTENANCE**

- UNIT 1 Meaning and Scope of Accounting: Need for Accounting, Development of Accounting, Definition and Functions of Accounting, Limitation of Accounting, Book Keeping and Accounting, Is Accounting Science or Art?, End User of Accounting Information, Accounting and other Disciplines, Role of Accountant, Branches of Accounting, Difference between Management Accounting and Financial Accounting, Objectives of Accounting, Accounting Equation
- UNIT 2 Accounting Principles and Standards: Meaning of Accounting Principles, Accounting Concepts, Accounting Conventions, Systems of Book Keeping, Systems of Accounting, Introduction to Accounting Standards Issued by ICAI.
- UNIT 3 Journalising Transactions: Journal, Rules of Debit and Credit, Compound Journal Entry, Opening Entry- Sub Division of Journal: Cash Journal, Petty Cash Book, Purchase Journal, Sales Journal, Sales Return Journal, Voucher System.
- UNIT 4 Ledger Posting and Trial Balance: Ledger, Posting, Relationship between Journal and Ledger, Rules Regarding Posting, Trial Balance, Final Accounts of Sole Proprietorship and Firms.

#### **BLOCK II: BANKING THEORY AND PRACTICE**

- UNIT 5 Bank Reconciliation Statement-Bills of Exchange and the treatment thereof Account Current Average Due date -Consignment and Joint Venture Accounts.
- **UNIT 6** Accounts of Non-Trading Concerns-Receipts and Payment Accounts Income and Expenditure Accounts and Balance Sheet.
- UNIT 7 Partnership: Fixed and Fluctuating Capitals Current and Drawing Accounts
   Interest on Capital and Drawings and Salary and Commission
- **UNIT 8** Revaluation of Assets Meaning- Importance Implication Treatment of Goodwill Admission Retirement Death of a Partner

#### **BLOCK III: BASICS OF COMPANY ACCOUNTS**

- UNIT 9 Dissolution Excluding Garner Vs Murrey Decision and Meaning-Importance
   Implication Sale to a Company final Accounts.(Simple Problems Only)
- UNIT 10 Company Accounts: Issue of Shares and Debentures at Par- Premium and Discount

**UNIT 11** Forfeiture of Shares and Re-Issue of forfeited Shares Meaning – Simple Cases of Final Accounts.

# **BLOCK IV: TRAIL BALANCE AND BALANCE SHEET**

- **UNIT 12** Final Accounts of Banking Companies Prudential Accounting
- **UNIT 13** Prudential Accounting
- **UNIT 14** Norms: Capital, Adequacy, Income Recognition- Asset Classification and Provisioning.

- 1 Gupta R L, Advanced Accounting
- 2 Arulanandam M A, Raman K S, Advanced Accounting
- 3 Shukla M C & Grewal T S, Advanced Accounting

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Course Code	Title of the Course
10421A	PART-I : TAMILPAPER - II

**நோக்கம் :** மொழி அறிவு, இலக்கண அறிவை வளர்த்தல்

# கூறு 1

**தேம்பாவணி** - காட்சிப்படலம்

பாடல் எண் (ஒவ்வொரு பாடலின் முதல்வரி)

- 256. சொல் தவிர்ந்த
- 257. அன்னை
- 258. அஞ்சுவார்
- 259. சொல்லக் கேட்டனள்
- 260. மந்செய்கை
- 261. மண்கனியப்
- 262. அழுது ஆர்ந்த

#### கூறு 2

**தேம்பாவணி -** காட்சிப்படலம்

பாடல் எண் (ஓவ்வொரு பாடலின் முதல்வரி)

- 263. பொய் பொதுளும்
- 264. இன்பு அருந்தி
- 265. வழுதாயின இன்பு
- 266. மறம் ஏவினர்

#### கூறு 3

**தேம்பாவணி** - காட்சிப்படலம்

பாடல் எண் (ஒவ்வொரு பாடலின் முதல்வரி)

- 267. மண்ணோர்கள்
- 268. பொய்யா விதியோய்
- 269. விடியா இருள்
- 270. அழுவார் எவரும்

#### கூறு 4

சிறுகதை - நீலபத்மநாபனின் "வான வீதியில்"

#### கூறு 5

உரைநடை - கம்பன் புறத்திணை - தி.சொக்கலிங்கம்

# இலக்கணம் - எழுத்தும் சொல்லும்

#### கூறு 6

- 21. முதலெழுத்துகள்இ சார்பெழுத்துகள்
- 22. மொழி முதலெழுத்துகள் இ மொழி இறுதி எழுத்துகள்

#### கூறு 7

- 1. ஒற்றெழுத்து மிகலும் மிகாமையுமஇ
- 2. ஆகு பெயர் இ அன்மொழித் தொகை.
- 3. ഖിഞ്ന-ഖിഥെ ഖகെகள்

# கூறு 8

- 41. தமிழ்ச் சொல்லமைப்பின் சிறப்பு பெயர், வினை, இடை, உரி வடிவங்கள்
- 42. பிற மொழிச் சொற்களைத் தமிழில் ஆளும் முறைகள்

# கூறு 9

- 43. அல் வழிஇ வேற்றுமைப் புணர்ச்சிகள்
- 44. திணைஇ பால் , எண் , இட இயைபு.

# தமிழ் இலக்கிய வரலாறு

# கூறு 10

- 11. இக்கால இலக்கிய வகைகள்
- அ) மரபுக் கவிதை
- ஆ) புதுக் கவிதையின் தோற்றமும் வளர்ச்சியும்

கூறு 11

- 1. உரை நடை இலக்கியங்கள் தோற்றமும் வளர்ச்சியும்
  - அ) கட்டுரை

ஆ) சிறுகதை

இ) புதினம்

ஈ) நாடகம்

கூறு 12

11. இக்கால இலக்கியக் களங்கள்

திரைப்படம் இ தொலைக்காட்சிஇ வானொலிஇ இதழ்கள் தமிழுக்கு ஆற்றி வரும் பணிகள்

கூறு 13

- 1. தமிழும் சமயமும் :
  - அ) சைவம் ஆ)வைணவம் இ)சமணம் ஈ)பௌத்தம் உ)இசுலாம் ஊ) கிறித்துவம்

கூறு 14

- 1. பிற்காலக் காப்பியங்கள் :
  - அ) கம்பராமாயணம் ஆ) பெரியபராணம்
  - 2. இணையம் பற்றிய செய்திகள்

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<b>Course Code</b>	Title of the Course
10421B	Part-I: Communication Skills - II

- To understand the conversation and presentation skills of communication
- To discuss more on corporate communication Skills
- **Unit 1** Code and Content of Communication Skills.
- Unit 2 Stimulus and Response of Communication Skills.
- **Unit 3** Effective Speaking Guidelines.
- **Unit 4** Pronunciation Etiquette of Communication Skills.
- **Unit 5** Phonetics in Communication Skills.
- **Unit 6** A Self-Assessment of Communicating Soft Skills.
- Unit 7 Language Skills Ability Skill Selected Need Learner Centre activities.
- Unit 8 Listening Skills Importance Types of Listening Interview Skills.
- **Unit 9** Conversation Skills Modes.
- **Unit 10** Presentation Skills Preparing Planning Presentation.
- **Unit 11** Written Communication Structure of Effective Sentences Paragraph.
- **Unit 12** Technical Writing Creative Writing Editing and Publishing.
- Unit 13 Corporate Communication Skills Internal Effective business writing Letters, Proposals, Resume.
- Unit 14 Corporal Communication Skills External Press release Newsletters-Interviewing skills.

#### **References:**

- 55. Dutt. Kiranmai & Geeta Rajjevan. Basic Communication Skills. Rev.ed. Foundation Books Pvt.Ltd. Cambridge House, New Delhi 2006.
- 56. Bill R. Swetmon. Communication Skills for the 21<sup>st</sup> Century. Chennai: Eswar Press. First South Asian Edition 2006.
- 57. Glass. Lillian. Talk to Win. New York: Perigee Books, 1987.
- 58. Pease. Alan. Signals: How to Use Body Language for Power, Success and Love, New York: Bantam Books, 1981.
- 59. Walters. Lilly. Secrets of Successful Speakers. New York: McGraw-Hill, Inc., 1993.
- 60. Mandal. S.K. How to Succeed in Group Discussions & Personal Interviews. Mumbai: JAICO Publishing House.
- 61. Rogoff. Leonard and Ballenger. Grady. Office Guide to Business Letters, Memos & Reports. New York: Macmillan, 1994.
- 62. Krishna Mohan & Meera Banerjee, Developing Communication Skills, 2005.
- 63. Geetha Nagaraj, Write to Communicate, 2004.
- 64. Wren & Martin, English Grammar and Composition, 2002.
- 65. Rajendra Pal and Kortahalli J S, Essentials of Business Communication.

Course Code	Title of the Course
10422	PART-II : ENGLISH PAPER - II

# Learning objective:

- To make the students to master in Poetry
- To make the students to know about language use

4.

# **Poetry**

Unit – I Sonnet - William Shakespeare

Unit – II Lines Composed upon Westminster Bridge -William Wordsworth

Unit – III Grecian Urn - John Keats (1795-1827)

Unit – IV Andrea Del Sarto - Robert Browning (1812-1889)

Unit – V The Road Not Taken - Robert Frost (1874-1963)

Unit – VI Strange Meeting - Wilfred Owen (1813-1918)

Unit – VII Gitanjali - Rabindranath Tagore (1861-1946)

Unit – VIII The Coromandel Fishers - Sarojini Naidu

Unit – IX The Express - Stephen Spender

Unit – X Shakespeare: The Rural of Venice

# Language Use:

Unit – XI Essay writing

Unit – XII Note Making

Unit – XIII Report writing

Unit – XIV Comprehension

# **References:**

- 10. The Golden Quill, P.K. Seshadri, Macmillan.
- 11. The Rural of Venice, Shakespeare. (Any overseas edition).
- 12. Active English Grammar, Ed. by the Board of Editors, Macmillan.
- 13. Modern English A Book of Grammar Usage and Composition by
- 14. N.Krishnaswamy, Macmillan Publishers.

Course Code	Title of the Course
10423	PRINCIPLES OF MANAGEMENT

- To understand the basic concepts and principles of management
- To give exposure to the learners about business communication, leadership and control.

#### **BLOCK I: BASIC THEORY AND CONCEPT OF MANAGEMENT**

- UNIT 1 Introduction: Concept, nature, process and significance of management; Managerial levels, skills, functions and roles; Management Vs. Administration; Coordination as essence of management. Development of management thought: classical, neo-classical, behavioral, systems and contingency approaches.
- UNIT 2 Evolution of Management Thought-Contribution of F.W.Taylor, Henri Fayol ,EltonMayo , Chester Berhard & Peter Drucker to the management thought. Various approaches to management (i.e. Schools of management thought) Indian Management Thought
- UNIT 3 Planning: Nature, scope and objectives of planning; Types of plans; Planning process; Business forecasting; MBO; Concept, types, process and techniques of decision-making; Bounded Rationality.
- UNIT 4 Organizing: Concept, nature, process and significance; Principles of an organization; Span of Control; Departmentation; Types of an organization; Authority

# BLOCK II: CONCEPT OF STAFFING AND LEADERSHIP

- UNIT 5 Responsibility; Delegation and Decentralization; Formal and Informal Organization Staffing: Concept, Nature and Importance of Staffing.
- **UNIT 6** Motivating and Leading: Nature and Importance of motivation; Types of motivation; Theories of motivation-Maslow, Herzberg, X, Y and Z
- UNIT 7 Leadership meaning and importance; Traits of a leader; Leadership Styles
- UNIT 8 Likert's Systems of Management, Tannenbaum & Schmidt Modeland Managerial Grid. Directing: Nature Principles

#### **BLOCK III: BASIC FUNCTIONS OF MANAGEMENT**

- UNIT 9 Controlling: Nature and Scope of control; Types of Control; Control process; Control techniques traditional and modern; Effective Control System
- UNIT 10 Strategic Management -Definition, Classes of Decisions, Levels of Decision, Strategy, Role of different Strategist, Relevance of Strategic Management and its Benefits, Strategic Management in India
- **UNIT 11** Departmentalisation Span of management -responsibility Accountability Decentralisation.

# BLOCK IV: BASICS, COMPREHENSIVE GROWTH OF MANAGEMENT

- **UNIT 12** Communication process Forms– Barriers Overcoming barriers.
- UNIT 13 Co -ordination: Importance & Need Types- Scope. Social Responsibility of Management
- UNIT 14 environment friendly management -Management of Change -Management of Crisis Total Quality Management -Stress Management -International Management

- 1. Prasad L N, Reddy & Appanniah, Essentials of Management
- 2. Lallan Prasad, Koontz, O'Donnel, Essentials of Management
- 3. Koontz & O' Donnel, Essentials of Management

Course Code	Title of the Course
10424	COST ACCOUNTING

- To understand the basic concept of cost accounting.
- To know about standard costing, variance analysis and cost ledgers.

#### **BLOCK I: COST ACCOUNTING FEATURES AND FUNCTIONS**

- UNIT 1 Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.
- UNIT 2 Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels-reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material –main types.
- UNIT 3 Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System.

  Incentive Wage plans –Individual plans and group plans.
- UNIT 4 Overheads: Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads –Main methods.

#### **BLOCK II: TYPES OF COSTING**

- UNIT 5 Unit and output costing: meaning and objectives; cost sheet–meaning, Performa, types preparation of cost sheet; determination of tender price; production account –types.
- **UNIT 6** Reconciliation of cost and financial accounts : Meaning. Objectives and procedure
- UNIT 7 Process Costing: Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness;
- UNIT 8 Treatment of opening and closing stock .Joint -Product and By -Product: Main methods of apportionment of Joint cost. Inter process profits.

# **BLOCK III: COSTING AND BUDJETING CONTRACT**

- UNIT 9 Contract Costing –meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract.
- UNIT 10 Job and batch costing Budgetary control –meaning of budget and budgetary control, budgetary control as a management tool
- UNIT 11 limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible

budgeting, performance budgeting, zero based budgeting and responsibility accounting

# **BLOCK IV: STANDARD COSTING AND DECISION MAKING**

- UNIT 12 Standard Costing: meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.
- UNIT 13 Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence,
- UNIT 14 concept of decision-making and steps involved, determination of sales mix, make or buy Decisions Cost Ledgers -Reconciliation of Cost and Financial Profits –Need for Control Integral Accounting.

- 1. Jain and Narang, Advanced Cost Accounting
- 2. Prasad N K, Iyengar S P and Nigam and Sharma Cost Accounting
- 3. Ratnam P V, Costing Adviser.

Course Code	Title of the Course
10431/12631	ORGANIZATIONAL BEHAVIOUR

- To understand the basic concept of organizational behavior.
- To gain knowledge on significance of organizational culture.

# BLOCK I: BASIC FEATURES OF ORGANISATIONAL BEHAVIOUR

- UNIT 1 Organizational Behaviour: Meaning Elements Need Approaches Models Global scenario
- UNIT 2 Individual Behaviour: Personality & Attitudes- Development of personality Nature and dimensions of attitude Organizational Commitment
- **UNIT 3** Learning Attitudes Perception Motivation Ability Their relevance to organizational behavior.
- UNIT 4 Group Behaviour: Theories of Group Formation Formal Organization and Informal Groups and their interaction- Importance of teams

#### BLOCK II: ORGANISATIONAL STRESS AND MANAGEMENT

- **UNIT 5** Formation of teams Team Work- Group dynamics Group norms Group cohesiveness Their relevance to organizational behavior.
- UNIT 6 Organizational Power and Politics: Organizational Power: Definition, Types of powers, Sources and Characteristics
- **UNIT 7** Effective use of power- Organizational Politics: Factors and Impact.
- UNIT 8 Organizational Stress and Conflict Management: Stress Management: Meaning Types Sources Consequences Management of stress

# BLOCK III: ORGANISATIONAL CLIMATE AND CULTURE

- UNIT 9 Organizational conflict: Constructive and Destructive conflicts Conflict Process Strategies for encouraging constructive conflict Strategies for resolving destructive conflict.
- UNIT 10 Organizational Dynamics: Organizational Dynamics Organizational Efficiency, Effectiveness and Excellence: Meaning and Approaches
- UNIT 11 Organizational Culture Meaning, significance Organizational Climate Implications on organizational behavior.

# BLOCK IV: CHALLENGES OF ORGANISATIONAL DEVELOPMENT

- UNIT 12 Organizational Change and Development: Organizational Change: Meaning, Nature and Causes of organizational change
- UNIT 13 Resistance to change Managing change.-Stress Work Stressors Prevention and Management of stress Balancing work and Life.
- .**UNIT 14** Development: Meaning, Nature and scope of OD OD Interventions-Challenges to OD- Learning Organizations.

# **REFERENCES**

- Fred Luthans, Organizational Behaviour, McGraw-Hill/Irwin, 2006.
- Stephen P. Robbins, Organizational Behaviour, Prentice Hall; 2010
- Keith Davis, Organizational Behavior: Human Behavior at Work, McGraw Hill, 2010
- Griffin and Moorhead, Organizational Behavior: Managing People and Organizations, 2006.
- Judith R. Gordon, Organizational Behavior: A Diagnostic, Prentice Hall, 2001.
- K.Aswathappa, Organizational Behaviour, Himalaya Publishing, Mumbai, 2010
- Judith R. Gordon, A Diagnostic Approach to Organisational Behaviour, Allyn & Bacon, 1993

Course Code	Title of the Course
10432/12632	BUSINESS STATISTICS

- To understand the basic concept of Statistics.
- To gain knowledge on different measures of central tendency, index numbers and time series.

#### **BLOCK I: BASICS OF STATISTICS**

- UNIT 1 Definition, important and limitations; Functions and scope of statistics; Types of data; Data collection techniques; Presentation of data.
- UNIT 2 Data Condensation and graphical Methods :Raw data , attributes and variables , classification , frequency distribution , cumulative frequency distributions.

  Graphs- Histogram , Frequency polygon. Diagrams Multiple bar , Pie ,Subdivided bar
- UNIT 3 Measures of Central Tendency Mean (A.M., G.M., H.M.), Median, Mode different properties; Partition values Quartiles, Deciles, Percentiles; Partion values from Ogives
- **UNIT 4** Measures of Dispersion–Range, Q.D., M.D., S.D. their coefficients; Comparing consistency; Different properties.

#### **BLOCK II: REGRESSION AND LINEAR PROGRAMMING**

- UNIT 5 Moments, Skewness and Kurtosis– Moments about an arbitrary number; Central Moments; Relation between central and non-central moments upto  $4^{th}$  order;  $\beta$  and  $\gamma$  coefficients; Meaning of skewness and kurtosis; Different measures of skewness and kurtosis.
- UNIT 6 Linear Correlation and Regression Types of correlation, Scatter diagram,
  Two-waytable, Marginal and Conditional distributions; Pearson's coefficient
  of correlation, Spearman's rank correlation coefficient, Properties of
  correlation coefficient,
- UNIT 7 Regression analysis- Meaning and types of regression equations, Curve fitting by the method of least squares, Derivation of regression equations, Properties of regression equations.
- UNIT 8 Index Number– Construction, Price and Quantity index numbers, Laspeyres', Paasche's, Edgeworth-Marshall's, Fisher's method, Relative methods, Tests of index number formulae: Time and Factor reversal tests, General index number, Chain base index number, Cost of living index number (CLI), Uses of CLI and its applications, Uses and limitations of index numbers.

# **BLOCK III: TREND ANALYSIS SAMPLING AND HYPOTHESIS**

**UNIT 9** Analysis of Time Series- Components of a time series, Adjustment in time series, Measurement of trend by moving average and least squares methods

- (linear and quadratic trends), Measurement of seasonal variation by simple average method, Forecasting, Deseasonalisation.
- UNIT 10 Sampling and Sampling Distributions; Procedure of hypothesis testing; Type I and Type II errors; One tailed and two tailed tests;
- UNIT 11 Tests of Hypothesis Testing of hypothesis w.r.t. large samples, about population means, difference between means, attributes, population proportion and difference between two proportions.

# **BLOCK IV: CHI-SQUARE AND PROBABILITY**

- UNIT 12 Chi-square test; Analysis of Variance; Statistical decision making
- **UNIT 13** Probability— Basic terms; Total, Compound and Bayes' Theorems for two and three events Problems based on them. \
- **UNIT 14** Probability Distribution Binomial, Poisson and Normal distributions; Mean and S.D. of Binomial and Poisson distributions

- 1. Elhance D N, Fundamentals of Statistics
- 2. Gupta S P, Statistics for Business Students
- 3. Gupta S P, Statistical methods

Course Code	Title of the Course
10433/12633	Banking Theory

- To understand the functions of Commercial Banks.
- To know the importance of Indian money market.

#### **BLOCK I: BASIC THEORY OF BANKING**

- **UNIT 1** Definition of bank –kinds of banks Credit creation by banks –Balance sheet of Banks.
- **UNIT 2** Unit Banking Vs Branch Banking.
- UNIT 3 Commercial Banking –Classification of Banks –Functions –Creation of Credit –Balance Sheet –Investment Policies –Bank Assets –Banking Structure Clearing Houses.
- UNIT 3 Reserve Bank of India –Objectives and Functions –Control of credit by R.B.I. –Indian Money Market
- UNIT 4 Introduction to Money –Kinds, Functions and Significance –Demand for and Supply of Money –Monetary Standards –Gold Standard –Bimetallism and Paper Currency Systems –Paper Money –Money Market.

#### **BLOCK II: INDIAN BANKING SYSTEM**

- **UNIT 5** Foreign Exchanges Exchange Market and Rates of Exchange Exchange Control.
- UNIT 6 Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks.
- UNIT 7 Indian Banking –Reserve Bank of India–Organisation –Management Functions –NABARD –State Bank of India –Exchange Banks –Commercial Banks -Indigenous Banks –Co-operative Banks.
- **UNIT 8** State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress

#### **BLOCK III: BANKING REGIONAL ACT AND RRB**

- UNIT 9 Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance
- **UNIT 10** Place of Private Sector Banks.-Role and functions in india
- UNIT 11 Bankers as Borrowers Precautions to be taken before opening accounts -Legal significance of Fixed Deposit Receipts.

# **BLOCK IV: BANKER CUSTOMER SYSTEM**

- **UNIT 12** Definition of the term banker and customer General relationship special relationship main functions and subsidiary services.
- **UNIT 13** Banker Agency services and general utility services.
- UNIT 14 Recent Trends in Indian Banking System
  Note: Students are expected to be aware of changes upto 6 months prior to the date of examinations.

- 1. Basu, Theory and Practice of Development Banking
- 2. Muranjan S K, Modern Banking in India
- 3. Reddy, Appanniah, Natarajan & Gordon, Banking Theory and Practice.

Course Code	Title of the Course
10434/12634	BANKING LAW AND PRACTICE-I

- To understand the basic concept of banking.
- To know about the negotiable instruments.

#### BLOCK I: CONCEPT OF BANKER AND CUSTOMER RELATIONSHIP

- **UNIT I** Definition of banking Relationship between banker and customer General relationship
- **UNIT 2** Obligations of a banker: Obligation to honour cheques and to maintain secrecy of accounts
- **UNIT 3** Banker's rights: Right of general line, set-off, appropriation and to charge interest and incidental charges.
- **UNIT 4** Negotiable Instruments Definition Characteristics features Distinguishing features of cheque, bill and promissory note

#### BLOCK II: FEATURES OF NEGOTIABLE INSTRUMENTS ACT

- **UNIT 5** Types of bills of exchange Trade bills and accommodation bills Discounting of bills Due date of bills Dishonour of bills Noting and protesting
- **UNIT 6** Holder and Holder in due course of negotiable instruments Payment in due course Return of cheques.
- **UNIT 7** Endorsements Definition Kinds Crossing Types MICR Cheques Paying banker;
- **UNIT 8** Precautions to be taken before a cheque for payment and statutory protection Collecting banker Duties and Statutory Protection.

# **BLOCK III: KINDS OF ACCOUNT HOLDERS**

- UNIT 9 Types of customers and account holders Procedure and practice in opening and conducting the accounts of customers viz., Minors, Joint account holders, Partnership firms, Joint stock companies,
- **UNIT 10** Executors and Trustees, Clubs and Associations, Joint Hindu Family etc Non-Resident Accounts.
- **UNIT 11** Different types of accounts in a bank: Savings, Current and Fixed deposit accounts

# BLOCK IV: PROCEDURE FOR OPENING AND CLOSING BANK ACCOUNTS

- **UNIT 12** Opening, Operation and Closing of such a counts Legal aspects of entries in the Pass Book.
- UNIT 13 Services to customers: Remittance of funds, Safe Deposit Lockers, Guarantee, Letters of credit,
- UNIT 14 Travellers cheques, Gift cheques, Credit Cards, Rural Banking Services, Investment Counselling, carrying out standing instructions and other
  miscellaneous services. legal effect. Modern Banking, Banking practice –
  E- Banking Internet banking Mobile banking ATMS- Cash Machine EFT
  (Electronic Fund Transfer) RTGs, NEFT, MICR.

- 1. Tannan, M.L, Banking Law and Practice in India, Thacker & Co. Ltd., Bombay, Latest Edn.
- 2. Sundaram&Varshney, Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi, Latest Edn.
- 3. Indian Institute of Bankers, Mumbai, Commercial Banking Volume I, II and III.

Course Code	Title of the Course
10441/12641	ELEMENTS OF MARKETING

- To understand the elements of marketing
- To know more about market segmentation strategies and consumer behavior

#### **BLOCK I: BASICS OF MANAGEMENT**

- UNIT 1 Introduction: Nature and scope of marketing; importance of marketing as a business function, and in the economy;
- UNIT 2 Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.
- UNIT 3 Consumer Behaviour: Nature, scope and significance of consumer behaviour. Factors influencing consumer behaviour
- **UNIT 4** Market segmentation -concept and importance; Bases for market segmentation- Market Segmentation Strategies Marketing mix

# **BLOCK II: FEATURES OF MARKETING**

- **UNIT 5** Product Concept of product, consumer, and industrial goods; Product planning and development.
- **UNIT 6** Product positioning Packaging -role and functions; Brand name and trade mark; After- sales service; Product life cycle concept
- **UNIT 7** Price- Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates
- UNIT 8 Distribution Channels: Distribution channels concept and role; Types of distribution channels; Factors affecting choiceof a distribution channel; Retailer and wholesaler;

#### **BLOCK III: MARKETING MIX**

- **UNIT 9** Physical distribution of goods; Transportation Warehousing; Inventory control; Order processing
- **UNIT 10** Promotion: Methods of promotion; Optimum promotion mix; Advertising media- their relative merits and limitations; Characteristics of an effective advertisement
- **UNIT 11** Personal selling; Selling as a career; Classification of a successful sales person; Function of salesman

# **BLOCK IV: TRAINING AND COMPENSATION**

- UNIT 12 Training and Compensation Evaluation of performance of Sale Force Advertisement and Publicity
- UNIT 13 Communication Meaning, nature and importance. Communication process and elements of communication process. Barriers in communication.

  Marketing communication mix concept, factors affecting the promotion or communication mix. Communication mix determination process.
- UNIT 14 Setting up of target, policies, strategies, integrated communication in marketing, recent trends in marketing

- 1. William J Stanton, Fundamental of Marketing
- 2. Mamoria C B & Satish Mamoria, Marketing Management
- 3. Gandhi J C, Rajan Nair, Marketing
- 4. Sherlekar S A, Essentials of Marketing Management

Course Code	Title of the Course
10442/12642	Banking Law and Practice-II

- To understand law of banking practice
- To analyze the industrial sickness and causes

#### **BLOCK I: BASICS OF LENDING**

- **UNIT 1** Principles of Lending –Types of Borrowings –Precautions to be taken by a banker- Loans and advances against different type of securities
- **UNIT 2** forms of advances such as Cash credit, Overdraft, Loan, Purchase and Discounting of bills borrower study.
- **UNIT 3** Secured advances: Different types of securities viz., Need for Control–Types-Scope, Features Government securities
- **UNIT 4** Corporate securities, Life Insurance Policies. Goods, Document of Title to Goods, Real estate and Book debts,

#### **BLOCK II: FEATURES AND OBLIGATIONS OF BANK**

- **UNIT 5** Modes of creating charges viz., Meaning- Importance Implication Need for Control –Types- Scope, Features Lien, Pledge, Hypothecation and Mortgage.
- **UNIT 6** Guarantees: Definition Essential features of a contract of guarantee- Features
- **UNIT 7** Liability of the surety Rights of surety
- UNIT 8 Obligations of creditor towards surety Rights of creditor. Meaning- Importance Implication Need for Control –Types- Scope, Features

#### **BLOCK III: BANKING DOCUMENTATION**

- **UNIT 9** Loan appraisal: Managerial appraisal, Technical appraisal
- **UNIT 10** Commercial appraisal and Financial appraisal Follow up and supervision NPAs. Need for Control Types-Scope, Features
- UNIT 11 Documentation: Meaning Documentation in respect of various types of borrowers and securities

#### **BLOCK IV: INDUSTRIAL RELATIONS**

- **UNIT 12** Essential clauses Indian Stamp Act Limitation Act.
- **UNIT 13** Industrial Sickness
- **UNIT 14** Industrial Causes Rehabilitation of Sick units.

- 1. Bedi H.L. and Hardikar V.K., Practical Banking Advances.
- 2. Kannan M.L., Banking law and Practice in India, Thacker & Co.
- 3. Commercial Banking 4 Volumes.

Course Code	Title of the Course
10443/12643	RESEARCH METHODS

- To know the basic concepts of research
- To know about different sampling methods and techniques

#### **BLOCK I: FUNDAMENTALS OF RESEARCH**

- **UNIT 1** Meaning, Types and Process of Research: Meaning Purpose Types of Research
- UNIT 2 Pure & Applied, Historical & Futuristic, Analytical & Synthetic, Descriptive & Prescriptive, Survey & Experimental and Case & Generic Researches
- UNIT 3 Significance of research in social sciences Process of research Meaning Scientific method Induction and deduction.
- **UNIT 4** Planning Research: Research problem Identification, selection and formulation of research problem Review of literature in the field of business

#### **BLOCK II: SAMPLING AND ITS TYPES**

- UNIT 5 Economic management: Use in identifying Research Gaps and Techniques Hypothesis Meaning Sources and Types of Hypothesis Hypothesis Formulation for testing Research design Factors affecting research design Evaluation of research design.
- UNIT 6 Sampling Design: Census method and sampling method for investigation Principle of sampling Essentials of a good sampling Methods of sampling
- **UNIT 7** Probability and non-probability sampling methods Sample size Factors affecting the size of the sample Biased sample Sampling and non-sampling errors.
- UNIT 8 Sources and Collection of Data: Sources of data Primary and secondary data Modes of data collection Observation: Types and Techniques Interview: Types and conduct Preparation for an interview Effective interview techniques Limitations of interview

#### **BLOCK III: TOOLS OF DATA COLLECTION**

- **UNIT 9** Schedule: Meaning and kinds Essentials of a good schedule Procedure for the formulation of a schedule Questionnaire: Meaning and types Format of a good questionnaire– Schedules vis-a-vis Questionnaires
- UNIT 10 Scaling techniques: Meaning, Importance, Methods of their construction of Questionnaires or Schedules Pre-testing of Data Collection Tools- Validity and Reliability Methods.

UNIT 11 Processing and Analysis of Data: Meaning — Importance — Process of data analysis — Editing — Coding — Tabulation — Diagrams — Univariate, Bivariate and Multi-variate analyses

# **BLOCK IV: HYPOTHESIS AND REPORT WRITING**

- UNIT 12 Test of Hypothesis: Fundamentals on Test Procedure- Testing for significance of Mean/Proportion and difference between Means/Proportions- F Test for Means and Chi-square test Contingency Table
- UNIT 13 Concept and Types of Non-parametric Texts- Mann Whitney Test-The process of interpretation of Test Results- Guidelines for making valid interpretation.
- UNIT 14 Report Writing: Role and types of reports Contents of research report Steps involved in drafting reports Principles of good report writing Grammatical Quality Language flow- Data Support- Diagrammatic Elucidation- References and Annotations Clarity and Brevity of expressions- Features of a good Report- Criteria for evaluating research reports/ research findings.

#### REFERENCES

- 1. John W Best & James V. Kahn Research in Education, Allyn and Bacon, 2009
- 2. Anderson et-al, Thesis and Assignment Writing, Wiley, New Delhi, 1989.

Course Code	Title of the Course
10444/12644	COMPUTER AND BANKING

- To understand more about computer
- To know about hardware and software

#### **BLOCK I: BASICS OF COMPUTER AND BANKING**

- UNIT I Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking
  -E-Banking transactions truncated cheque and Electronic cheque
- UNIT 2 Models for E-banking-complete centralized solution- features-CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E-Banking
- UNIT 3 Online Banking: Introduction –concept and meaning-the electronic delivery channels- need for computerization-Automatic Teller Machine(ATM) at home –Electronic Fund Transfer(EFT)-uses computerization in clearing houses-Telebanking- Banking on home computers –Electronic Money Transfer -uses of EMT.
- UNIT 4 Updating Bank saving accounts –Computer bank branches-Financial
  Transaction Terminals- (FTT)-E-Cheque-Magnetic Ink Character Recognition
  (MICR) and Cheques

### **BLOCK II: E-BANKING**

- UNIT 5 E-Banking Security- Introduction need for security —Security concepts-Privacy —Survey. Findings on security-Attack-Cyber crimes-Reasons for Privacy
- UNIT 6 Tampering-Encryption –Meaning-The encryption process-may appear as follows Cryptogram-Cryptanalyst-cryptography-Types of Cipher systems Code systems-Cryptography-Cipher-Decipher-Jumbling-Asymmetric-Crypto system-Data Encryption Standard
- UNIT 7 E-Banking in India-Procedure-Programmes-Components- How to go on net for Online Banking-advantages-Limitations.

UNIT 8 E-Builder solutions-Digital certificate-Digital Signature & Electronic Signature-E-Security solutions— solutions providers-E-locking technique- E-locking services-Netscape security solutions- Pry Zone

### **BLOCK III: BANKING SOFTWARE**

- UNIT 9 E-software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).
- **UNIT 10** Basic concepts of data processing Binary number system Octal and hexadecimal Representation of non-numeric data
- **UNIT 11** CPU Main memory Peripheral controllers Peripherals.

#### **BLOCK IV: LAN AND BRS**

- UNIT 12 Software: Need for software What is software? Types of software, System Software -Operating systems language translators -Programming languages.
- UNIT 13 LAN Local processing with batch updates Meaning- Importance Implication Need for Control –Types- Scope, Features AIMs Home banking EFT MICR.
- UNIT 14 Inter branch reconciliation Security considerations Accidental damage, power failures and malicious damage .

- 1. Bajwa K.S., Bank Mechanization, Skylark Publications
- 2. Srivatsava, Computer Applications in Banks, BTC, RBI
- 3. Sanjay Soni and Vinayak Aggarwal, Computers and Banking Sultan Chand & Sons.

Course Code	Title of the Course
10451/12651	RURAL BANKING

- To investigate the concept of rural banking and growth
- To know about Loan syndication and capital issue

# **BLOCK I: BASICS OF RURAL BANKING**

- **UNIT 1** Rural Banking: Meaning Importance Activities of a Rural banker Project counselling Loan syndication Management of public issues Underwriting, bankers to issue and other services
- UNIT 2 Growth of Rural banking in India Meaning-Importance Implication Need for Control –Types- Scope, Features .- Role of the SEBI in regulating Rural banking industry Role of NSE and OTCEI.
- UNIT 4 Project related activities of a Rural banker: Corporate Counselling:
  Organisational goals —Loan Syndication: Meaning and scope Steps in syndication—

### **BLOCK II: RURAL BANKING FEATURES**

- UNIT 5 Capital Issue related activities of a Rural banker: Changing structure of Indian Capital Market Management of pre-issue activities
- UNIT 6 corporate securities: Types and characteristics Marketing of corporate securities Steps to be taken by the issuing company and the lead manager Underwriting.
- UNIT 7 Management of post-issue activities Processing of data Reporting to SEBI
   Under subscription Bridge loans Allotment of shares Listing of securities.
- UNIT 8 Service oriented activities of a Rural banker: Mergers and Amalgamations: Meaning Purpose Types of mergers.

# **BLOCK III: VENTURE CAPITAL AND MISCELLANEOUS**

- *UNIT 9* Role of Rural bankers in mergers Portfolio Management: Functions of portfolio managers Explanation to risk CAPM Approach to market operations.
- *UNIT 10 Miscellaneous activities of a Rural banker: Venture capital Origin Administration of venture capital fund Mutual fund*
- UNIT 11 Classification of mutual funds Factoring Mechanism and types of factoring Domestic Cash Management, ST/MT Funding, Meaning and importance cash management, Objectives,.

### **BLOCK IV: LRR AND CRR**

UNIT 12 Cash flow cycle, Cash flow budgeting and forecasting, Electronic cash management, MT and LT funding, Term loans, Securitization, Cost center, Profit center, Planning and control, Capital Budgeting.

- UNIT 13 Liquidity Management- Objectives-Sources-Maturity concerns: Projected cash and core sources- Contingency Plans- ST/NT Liquidity Maturity Ladder Limit- Internal control-Information- Netting.
- **UNIT 14** Regulation, Supervision and Compliance- Need and significance of internal and external audit.

# **REFERENCES**

- 1. Machiraju H R, Rural Banking: Principles and Practice.
- 2. Dr. Verma J C, Bharat's Manual of Rural Banking.

Course Code	Title of the Course
10452/12652	MANAGEMENT ACCOUNTING

- To analyze the management accounting concepts and applications
- To study the budgeting and budgetary control

# **BLOCK I: BASICS OF MANAGEMENT ACCOUNTING**

- **UNIT I** Management accounting Definition Objectives Nature Scope Merits and limitations Differences between management accounting and financial accounting –
- **UNIT2** Financial statement analysis Comparative statement Common size statement Trend percentage.
- UNIT3 Ratio analysis Meaning Classification Liquidity, solvency, turnover and profitability ratios Dupont chart Construction of balance sheet.
- **UNIT 4** Fund flow statement Meaning– Preparation Schedule of changes in working capital Funds from operation Sources and applications

# **BLOCK II: CASHFLOW STATEMENT AND ANALYSIS**

- UNIT 5 Cash flow statement Meaning Difference between funds flow statement and cash flow statement Preparation of cash flow statement as per Accounting Standard 3.
- UNIT 6 Budget and Budgetary control Meaning Advantages Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets
- **UNIT 7** Standard costing Meaning, Advantages and Limitations.
- **UNIT 8** Variance analysis Significance Computation of variances (Material Labour and overheads)

# **BLOCK III: COSTING AND ITS APPLICATIONS**

- **UNIT 9** Marginal costing CVP analysis Break even analysis
- **UNIT 10** BEP Managerial applications Margin of safety Profit planning.
- **UNIT 11** Differential Costing.

#### **BLOCK IV: METHODS OF CAPITAL BUDGETING**

**UNIT 12** Capital Budgeting – Meaning – Importance – Appraisal methods

- UNIT 13 Payback period Accounting rate of return Discounted cash flow Net present value Profitability index Internal rate of return.
- UNIT 14 Methods of evaluation of Alternative Capital Expenditure Programme.

## **REFERENCE BOOKS:**

- 1. Maheswari S N, Management Accounting and Financial Control
- 2. Man Mohan and Goyal, Management Accounting Hingorani, Ramanathan, and Katyal, Management Accounting

Course Code	Title of the Course
10453/12653	HUMAN RESOURCE MANAGEMENT

- To understand basic concepts and functions of Human Resource Management
- To know more about Employee welfare and Employee retention

#### **BLOCK I: BASICS OF HUMAN RESOURCE MANAGEMENT**

- UNIT 1 Introduction: Concept, nature, scope, objectives and importance of HRM; Evolution of HRM; Challenges of HRM; Personnel Management vs HRM
- UNIT 2 Strategies for the New Millennium: Role of HRM in strategic management; human capital; emotional quotient; mentoring; ESOP; flexi-time; quality circles; Kaizen TQM and Six Sigma
- UNIT 3 Role and structure of Human Resource Function in organizations- Challenges in Human Resource Management- Approaches to Human Resource Management
- **UNIT 4** Acquisition of Human Resources: HR Planning; Job analysis job description and job specification

## **BLOCK II: RECRUITMENT AND SELECTION**

- UNIT 5 Recruitment and Selection Process: Sources of recruitment- internal Vs. External; Domestic *Vs.* Global sources- Selection process
- **UNIT 6** Tests and interviews; placement and induction. Job changes transfers, promotions/demotions, separations.
- UNIT 7 Placement and Induction- Training and Development: Concept and importance of training
- **UNIT 8** types of training; methods of training; design of training programme; evaluation of training effectiveness.

#### BLOCK III: EMPLOYEES COMPENSATION AND RETENTION

- **UNIT 9** Executive development process and techniques; career planning and development.
- **UNIT 10** Employee Compensation and Retention: Wages and Salary Administration Bonus Incentives Fringe Benefits –Flexi systems
- **UNIT 11** Sweat Equity- Job evaluation systems –Promotion Demotions Transfers-Labour Attrition: Causes and Consequences.

## **BLOCK IV: APPRAISAL AND TRADE UNION**

**UNIT 12** Performance and Potential appraisal – concept and objectives; traditional and modern methods, limitations of performance appraisal methods, 360 degree

appraisal technique; Maintenance: overview of employee welfare, health and safety, social security

- UNIT 13 Employee Retention: Need and Programs.- Employee Welfare, Separation: Welfare and safety Accident prevention Employee Grievances and their Redressal Industrial Relations.
- UNIT 14 Trade Unions Multiplicity of Trade Unions Workers Participation in Management- Separation: Need and Methods- Human Resource Information System- Personnel Records/ Reports- e-Record on Employees Personnel research and personnel audit Objectives Scope and importance.

## **REFERENCES**

- 1. Mathis and Jackson, *Human Resource Management*, South-Western College, 2004.
- 2. Nkomo, Fottler and McAfee, *Human Resource Management*, South-Western College, 2007.
- 3. R. Wayne Mondy, *Human Resource Management*, Prentice Hall, 2011.
- 4. Venkataraman& Srivastava, Personnel Management & Human Resources
- 5. ArunMonappa, Industrial Relations
- 6. Yodder&Standohar, Personnel Management & Industrial Relations
- 7. Edwin B. Flippo, Personnel Management, McGraw-Hill, 1984
- 8. Pigors and Myers, Personnel Administration
- 9. R.S. Dwivedi, Manpower Management
- 10. Lynton & Pareek, Training and Development, Vistaar Publications, 1990.

Course Code	Title of the Course
10454/12654	TOURISM ENTREPRENEURSHIP

- To make the students to know about Entrepreneurship concepts
- To analyze the Entrepreneurial Opportunities in Tourism

#### **BLOCK I: BASICS OF TOURISM ENTREPRENEURSHIP**

- UNIT 1 Entrepreneur & Entrepreneurship: Definition and Theories;.

  Entrepreneurship environment Socio-economic, Cultural, Political & Natural, Characteristics of Entrepreneur & Entrepreneurial Behaviour
- UNIT 2 Ownership structure and organizational framework of small scale enterprises in Tourism and Travel Business- Venture Creation and Management
- UNIT 3 Preparation of business plan and managerial process in small scale enterprise. Entrepreneurial performance assessment. Managing family enterprises in Tourism industry. Promotional agencies for SMEs in India Opportunity Identification Business Plan Feasibility Report Funding options
- UNIT 4 Entrepreneurial Opportunities in Tourism –I (Accommodation): Entrepreneurial opportunities in Tourism: An overview- Entrepreneurial opportunities in Accommodation sector- Nature, Scope, Risk and Return aspects of the opportunity- Sources of finance

## **BLOCK II: PROJECT INVESTMENT STAGE**

- UNIT 5 Entrepreneurial Opportunities in Tourism –II (Transportation): Entrepreneurial opportunities in Transportation sector: Determinants of success of the venture- Case studies of selected Hotel Projects
- **UNIT 6** Risk and Return aspects of the opportunity- Sources of finance Determinants of success of the venture- Case studies of selected Tourist cab services.
- UNIT 7 Entrepreneurial Opportunities in Tourism –III (Shopping and Restaurant): Entrepreneurial opportunities in Shopping and Restaurant services sector-Extent of tourist spending on these aspects- Sources of finance Determinants of success of the venture.
- UNIT 8 Entrepreneurial Opportunities in Tourism –IV (Tourism Attraction Development): Entrepreneurial opportunities in tourism attraction development:

## BLOCK III: RESOURCE PLANNING AND SCHEDULING

**UNIT 9** Sources of finance – Determinants of success of the venture- Case studies of selected Theme parks, Resorts Hotels, Tour operators, etc.

- UNIT 10 Entrepreneurial Development in Tourism: Programmes for developing entrepreneurship Entrepreneurial culture
- UNIT 11 Tourism industry and business ideas; business strategy- understanding customers and analyzing competition

#### **BLOCK IV: PROJECT REVIEW AND INDUSTRIAL SICKNESS**

- UNIT 12 Feasibility; Writing a business plan- marketing, financial, operations, people, etc. Financial requirements and sources of finance;
- **UNIT 13** Form of organisation and legal considerations; networking and collaboration; good business practices;
- UNIT 14 Setting up a tourism enterprise- steps, procedures, licenses, registration etc Intrapreneurship Special Programmes of assistance.

## **REFERENCES**

- 1. Peter F Drucker, Innovation and Entrepreneurship
- 2. Charles R. Goeldner, Brent Ritchie, J.R., *Tourism : Principles, Practices, Philosophies*.
- 3. Philip Kotler, et.al., Marketing for Hospitality and Tourism, Ed.3
- 4. Peter Mason, Tourism Impacts, Planning and Management
- 5. Roy A. Cook, et.al., Tourism: The Business of Travel, Ed.2
- 6. Douglas Robert Brown, *The Restaurant Managers Handbook : How to setup, Operate and Manage a Financially Successful Food Service Operation*

Course Code	Title of the Course
10461/12661	MARKETING OF BANKING SERVICES

- To understand the meaning and implications in banking marketing
- To analyses the Market Segmentation and relevance of banking services

#### **BLOCK I: BASICS OF MARKETING OF BANKING SERVICES**

- UNIT I Marketing Meaning Importance of Marketing Modern Marketing Concept Features of the Modern Marketing Concept .
- **UNIT 2** Marketing and Selling Social Marketing Demarketing Remarketing.
- **UNIT 3** Relevance of marketing to banking Marketing environment for a banker
- UNIT 4 Marketing Mix of a banker Marketing Plan: Bank's business objectives, Marketing Audit, SWOT Analysis, Marketing Objectives and Marketing.

#### **BLOCK II: MARKETING MIX**

- UNIT 5 Market Segmentation Bases Marketing outlet for a banker Suitable location for a bank branch Branch Layout.
- UNIT 6 Product Mix: Product Line of a banker, New Product Development, Constraints on Product Development,
- UNIT 7 Product Management, Non Fund Based Business.Meaning-Importance – Implication – Need–Types- Scope, Features Management of change
- **UNIT 8** Price Mix: Meaning, Importance, Factors affecting price of a product, pricing objectives,

## **BLOXK III: PROMOTIONAL AND PRICING MIX**

- **UNIT 9** Pricing Policies, Deregulation of Interest rates, Service Charges.
- **UNIT 10** Promotion Mix: Meaning, Objectives, Methods, Factors affecting Promotion Mix of a Banker:
- UNIT 11 Personal Promotional Efforts, Direct Marketing Public Relations, Societal Banking, Customers Meets, Customer Service,

## **BLOCK IV: MARKETING AND MOTIVATION**

UNIT 12 Advertising, Publicity – Good Promotional.Meaning- Importance – Implication – Need–Types- Scope, Features Management of change

- UNIT 13 Bank Marketing Personnel Selection Meaning- Importance Implication Need–Types- Scope, Features Management of change
- UNIT 14 Motivation Training and Development.Meaning- Importance Implication Need–Types- Scope, Features Management of change

## REFERENCE BOOKS:

- 1. Ramasamy and Namakumari, Marketing Management.
- 2. Gupta and Rajan Nair, Marketing Management.
- 3. Madhukar, Dynamics of Bank Marketing.
- 4. Kenneth Andrew, The Bank Marketing Handbook.

Course Code	Title of the Course
10462/12662	FINANCIAL MANAGEMENT

- To understand Concepts and conventions of financial management
- To study the capital structure and determinations
- To study about working capital management

#### **BLOCK I: BASICS OF FINANCIAL MANAGEMENT**

- UNIT 1 Evolution, Scope and Functions of Finance Managers- Introduction; Scope of Finance; Financial Management System; Finance Functions; Role of a Finance Manager
- UNIT 2 Objectives of a Firm Introduction; Profit Maximization; Shareholders' Wealth Maximization (SWM)
- UNIT 3 Financial Planning Introduction; Meaning of Budget; Types of Budgets; Advantages of Budgeting; Responsibility Accounting
- UNIT 4 Time Value of Money Introduction; Concept of Time Value of Money; Compounding Method; Discounting Method

#### **BLOCK II: CAPITAL STRUCTURE**

- UNIT 5 Cost of Capital Introduction; Cost of Capital; Cost of Debt; Cost of Preference Capital; Cost of Equity Capital; Approaches to Derive Cost of Equity; Weighted Average Cost of Capital and Weighted Marginal Cost of Capital.
- UNIT 6 Financial and Operating Leverage Introduction; Meaning of Financial Leverage; Measures of Financial Leverage; Calculation of Earnings Per Share (EPS) and Return on Equity (ROE); Financial and Operating Leverages
- UNIT 7 Capital Budgeting Decisions- Introduction; Capital Budgeting Process; Methods to Evaluate Investment Proposals; Capital Rationing
- UNIT 8 Capital Structure Theories Introduction; Relevance of Capital Structure Theories ; Irrelevance of Capital Structure

#### **BLOCK III: SOURCES OF FINANCE**

- **UNIT 9** Sources of Finance Introduction; Short-term Finance; Long-term Funds
- UNIT 10 Asset-Based Financing Introduction; Lease Financing; Hire Purchase Financing; Infrastructure Project Financing
- UNIT 11 Dividend Policy Introduction; Dividend Policy; Financing and Dividend Decision; Dividend Relevance: Walter's Model

## BLOCK IV: WORKING CAPITAL AND MARKETING SUPPLY

- UNIT 12 Working capital Management: Introduction; Concepts of Working Capital; Operating Cycle Method.
- UNIT 13 Management of Cash Introduction; Motives for Holding Cash; Facets of Cash Management; Cash Planning; Cash Forecasting and Budgeting; Determining the Optimum Cash Balance
- **UNIT 14** Investing Surplus Cash in Marketable Securities Credit Policy: Nature and Goals ;Collection Procedures ; Nature of Inventory.

#### **REFERENCE BOOKS:**

- 1. Kuchal S C, Corporation Finance
- 2. Kulkarni P, Financial Management
- 3. Pandey I M, Financial Management

Course Code	Title of the Course
10463/12663	BUSINESS LAW

- To understand the basics in business law
- To identify Fundamental Principles, need, scope of business law

#### **BLOCK I: BASICS OF BUSINESS LAW**

- UNIT 1 Introduction: Introduction, Meaning and Scope of Business Law, Sources of Law, Laws applicable to Business
- UNIT 2 Indian Contract Act, 1872: Introduction, Definition and Meaning of Contract, Essentials of a Contract, Types of Contracts, Capacity of Parties, Modes of Discharge of a Contract, Remedies for Breach of Contract.
- UNIT 3 Law of Agency: Introduction, Agent and Agency, Kinds of Agencies, Creation of Agency, Principal and Agent, Termination of Agency
- UNIT 4 Sale of Goods Act, 1930: Introduction, Contact of Sale of Goods, Essentials of a Contract of Sale, Price, Agreement to sell at valuation, Rights and Duties of Buyer, Right of Unpaid Seller, Conditions and Warranties, Transfer of Property, Performance of Contract

#### **BLOCK II: PARTNERSHIP AND COMPANIES ACT**

- UNIT 5 Negotiable Instruments Act, 1881: Introduction, Definition and Meaning of Negotiable Instrument, Promissory Note, Bill of Exchange, Cheque, Parties to Negotiable Instruments, Maturity of Negotiable Instrument, Negotiation, Dishonor of a Negotiable Instrument, Notice of dishonor, discharge of a Negotiable Instrument
- Partnership Act, 1932: Introduction, Nature of the Partnership, Features of Partnership, Qualities of a Partnership, Advantages, Limitations, Kinds of Partners, Partnership Deed, Registration of a Partnership, Effects of registration, Effects of non registration, Rights and Duties of Partners, Dissolution of Partnership.
- UNIT 7 Companies Act, 1956: Introduction, Definition and Characteristics, Classification of Companies, Incorporation of a Company, Share Capital, Company management, Meetings, Resolution
- UNIT 8 Consumer Protection Act [COPRA], 1986: Introduction, Background, Definitions, Consumer Protection Council, Central Consumer Protection Council, Consumer Redressal Agencies, Administrative Control of National Commission.

#### **BLOCK III: IPR & IT**

- UNIT 9 Competition Act, 2002: Meaning and Scope of Competition Act, Salient Features of Competition Act, Offences and Penalties under the Act
- UNIT 10 Intellectual Property Rights: Meaning and Scope of Patent Act and Amendments of WTO Agreements, Rights of Patentee , Infringement , Remedies, Trademarks, Copyright
- UNIT 11 Information Technology Act, 2000: Background, Salient Features, Digital Signature, Electronic Governance, Regulation of Certifying Authorities, Cyber Laws, Penalties for Offences.

## **BLOCK IV: MSME**

- UNIT 12 Micro Small And Medium Enterprises Development Act, 2006: Classification of Micro, Small and Medium Enterprises,
- UNIT 13 Salient Features of Micro, Small and Medium Enterprises Act, Reservation Policy, Credit Policy, Government Policy towards Taxation and Incentives
- **UNIT 14** Management of companies –Meetings- Types- Requirements- Protection of minority interest- Methods of Winding-up.

#### **REFERENCES:**

- 1. M.S.Pandit and ShobhaPandit, Business Law, Himalaya Publishing House, Mumbai, 2010.
- 2. Pathak, Legal Aspects of Business, TMH, 2009.
- 3. N.D. Kapoor, Mercantile Law, Sultan Chand & Sons, New Delhi.
- 4. M.C. Shukla, Mercantile Law, S. Chand & Co., New Delhi.
- 5. Relevant Bare Acts.
- 6. Balachandran and Thothadri, business Law, TMH, 2010

Course Code	Title of the Course
10464/12664	ENTREPRENEURSHIP

- To stimulate the learners to the concept of entrepreneurship
- To imbibe the knowledge to the students on entrepreneurial culture, training and special programs.

## **BLOCK I: BASICS OF ENTREPRENEURSHIP**

- UNIT 1 Introduction to Entrepreneurship: Meaning and concept of entrepreneurship, the history of entrepreneurship development, role of entrepreneurship in economic development, agencies in entrepreneurship management and future of entrepreneurship
- **.UNIT 2** The Entrepreneur: Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role models, mentors and support system.
- **UNIT 3** Business Opportunity Identification: Business ideas, methods of generating ideas, and opportunity recognition
- UNIT 4 Preparing a Business Plan: Meaning and significance of a business plan, components of a business plan, and feasibility study

#### BLOCK II: FINANCING AND LAUNCHING OF NEW VENTURE

- UNIT 5 Financing the New Venture: Importance of new venture financing, types of ownership securities, venture capital, types of debt securities, determining ideal debt-equity mix, and financial institutions and banks
- UNIT 6 Launching the New Venture: Choosing the legal form of new venture, protection of intellectual property, and marketing the new venture
- UNIT 7 Managing Growth in New Venture: Characteristics of high growth new ventures, strategies for growth, and building the new venture capital
- UNIT 8 Business ideas project identifications and formulations –classifications Project feasibility study projects appraisal methods- product designs network analysis financial analysis.

# BLOCK III:INSTITUTIONAL DEVELOPMENTS OF ENTREPRENEURS

UNIT 9 Financing Entrepreneur – Institutional finance to Entrepreneurs – role of IDBI
 –IFCI-ICICI-IRCI-SIDBI-LIC-SFC-TIIC-Commercial banks in financial role.

- **UNIT 10** Promoting Enterprise –SSI-Role and growth of SSI Regulation governing SSI-incentives and concessions sickness and causes and remedial.
- UNIT 11 Institutional developments of Entrepreneurs- role of DIC –SISI –SIDCO– NSIC- NAYE-KVIC-TCDS-ITCOT and Entrepreneurial guidance bureau Incentives and subsidies to Entrepreneurs problems and prospectus EDP-for developing women and rural Entrepreneurs- Entrepreneurial motivation.

## **BLOCK IV: ENTREPRENEURIAL CULTURE**

- **UNIT 12** Harvesting Rewards: Exit strategies for entrepreneurs, bankruptcy, and succession and harvesting strategy
- UNIT 13 Programmes for Developing Entrepreneurship : Entrepreneurship development programmes Seed Capital assistance Capital subsidy Backward area development schemes Sales tax concessions Energy concessions Recent trends.
- UNIT 14 Entrepreneurial Culture Entrepreneurial Society –
  Intrapreneurship.Meaning- Importance Implication Need–TypesScope, Features Management of change-Special Programmes of assistance to Entrepreneurship

### **REFERENCES:**

- 1. Peter F. Drucker, Innovation are Entrepreneurship.
- 2. Saravanavel, Entrepreneurship Development.
- 3. Gupta and Srinivasan, Entrepreneurship Development.
- 4. N.P. Singh, Entrepreneurship Development N.P. Singh.
- 5. B.C. Tandon, Environment and Entrepreneurship.
- 6. Srivastava, A Practical Guide to Industrial Entrepreneurs.