

**BHARATHIAR UNIVERSITY, COIMBATORE-641 046**

**B.Com –B&I (Banking & Insurance)**

(For the students admitted during the academic year 2019-20 and onwards)

**SCHEME OF EXAMINATION – CBCS PATTERN**

Part	Study Components	Course Title	Ins. hrs / week	Examinations				
				Dur.Hrs	CIA	Marks	Total	Credits
<b>SEMESTER –I</b>								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accounting		5	3	25	75	100	4
III	Core II – Indian Banking System		5	3	25	75	100	4
III	Allied Paper I : Business Mathematics		6	3	25	75	100	4
IV	Environmental Studies #		2	3	-	50	50	2
<b>SEMESTER –II</b>								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Financial Accounting		5	3	25	75	100	4
III	Core IV – Fundamentals of Insurance		5	3	25	75	100	4
III	Allied Paper II : Business Statistics		6	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
<b>SEMESTER –III</b>								
III	Core V – Corporate Accounting		7	3	25	75	100	4
III	Core VI – Fundamentals of Entrepreneurship		6	3	25	75	100	4
III	Core VII – Banking Law and Practice		6	3	25	75	100	4
III	Allied : III - Business Economics		6	3	25	75	100	4
IV	Skill Based Subject-1 : Business Regulatory Frame Work		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-Major Elective – I : Yoga for Human Excellence # / Women’s Rights # / Constitution of India #		2	3	50		50	2
<b>SEMESTER –IV</b>								
III	Core XIII – Merchant Banking		5	3	25	75	100	4
III	Core IX – Financial Management		5	3	25	75	100	4
III	Core X – Financial Services		5	3	25	75	100	4
III	Core XI – Cost Accounting		4	3	25	75	100	4
III	Allied : IV : Principles of Management		6	3	25	75	100	4
IV	Skill Based Subject-2 : Company Law		3	3	20	55	75	3
IV	Tamil/Advanced Tamil (or) Non-major elective –II : General Awareness #		2	3	50		50	2

<b>SEMESTER –V</b>							
III	Core XII – Computer Application in Business	6	3	25	75	100	4
III	Core XIII– Commercial Bank Management	5	3	25	75	100	4
III	Core XIV – Marketing Management	5	3	25	75	100	4
III	Core XV – : Insurance Management	6	3	25	75	100	4
III	Elective –I :	5	3	25	75	100	4
IV	Skill Based Subject-3 : Income Tax law and Practice	3	3	20	55	75	3
<b>SEMESTER –VI</b>							
III	Core XVI – Management Accounting	6	3	25	75	100	4
III	Core XVII - Principles of Auditing	4	3	25	75	100	4
III	Core XVIII - Executive Business Communication	3	3	20	55	75	3
III	Core XIV – Micro Finance	4	3	20	55	75	3
III	Elective –II :	5	3	25	75	100	4
III	Elective –III :	4	3	25	75	100	4
IV	Skill based Subject-4 : Insurance Legislative Framework	4	3	20	55	75	3
V	Extension Activities @	-	-	-	-	50	2
<b>Total</b>						<b>3500</b>	<b>140</b>

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

# No Continuous Internal Assessment (CIA). Only University Examinations.

<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Business Environment
	B	Business Finance
	C	Computer application Practical - I
<b>Elective – II</b>	A	Brand Management
	B	Supply Chain Management
	C	Computer application Practical - II
<b>Elective - III</b>	A	Cyber law
	B	Advertising and Sales Promotion
	C	Project Work

# **SEMESTER-I**

Part-I Tamil (Colleges) (CBCS)2017-2018 & onwards  
Page I of 83

Annexure : 9A  
SCAA dt. 03/07/2017

**BHARATHIAR UNIVERSITY, COIMBATORE-641 046.**  
**UNDER GRADUATE DEGREE PROGRAMMES ( CBCS Semester Pattern )**  
**(For the students admitted during the academic year 2017 -2018 onwards)**

**பாடத்திட்டம் - முதற்பருவம் - பகுதி - I - தாள் - I**  
**(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)**  
**(செய்யுள், சிறுகதை, இலக்கிய வரலாறு, இலக்கணம், மொழிபெயர்ப்பு)**

**அலகு - I**

1. பாரதியார் - புதுமைப் பெண்
2. பாரதிதாசன் - அழகின் சிரிப்பு - தமிழ்
3. கண்ணதாசன் - காலக்கணிதம்
4. கரதா - சிக்கனம்
5. காசி ஆனந்தன் - பெருமூச்சு
6. இன்துலாப் - மனுசங்கடா நாங்க மனுசங்கடா

**அலகு - II**

7. அப்துல் ரகுமான் - ஒப்பில்லாத சமுதாயம்
8. அறிவுமதி - நட்புக்காலம்
9. நா.முத்துக்குமார் - அக்காவின் கடிதம்
10. தாமரை - ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்
11. ஈரோடு தமிழன்பன் - ஹைகூக் கவிதைகள் (10 கவிதைகள்)
12. நாட்டுப்புறப் பாடல்கள் - தெம்மாங்கு பாடல், தொழில் பாடல்

**அலகு - III**

- ❖ புதுமைப்பித்தன் முதல் இறையன்பு வரை -சிறுகதைத் தொகுப்பு -NCBH,வெளியீடு.

**அலகு - IV - இலக்கிய வரலாறு**

- ❖ புதுக்கவிதை, ஹைகூக் கவிதை - தோற்றமும் வளர்ச்சியும்
- ❖ படிமம், குறியீடுகள் - பற்றிய விளக்கங்கள்.
- ❖ சிறுகதையின் தோற்றமும் வளர்ச்சியும்.

**இலக்கணம் :**

1. மொழித்திறன், சொற்பொருள் வேறுபாடு, ர.ற.ல.ள.மு.த.ண.ன வேறுபடுத்தி அறியும் முறை.
2. தொடரில் வழுஉச் சொற்களை நீக்கி எழுதுதல், மரபுப் பிழையை நீக்கி எழுதுதல்
3. உண்டு, உள, உளது, அன்று, அல்ல, அல்லன், அல்லர் பயன்பாடு ஓர், ஒரு பயன்பாடு
4. ஒருமை, பன்மை தொடரில் அமையும் விதம்.

**அலகு - V - மொழிபெயர்ப்புப் பகுதி**

பொதுப்பகுதி, அலுவலகப் பகுதி, ஆங்கிலத்திலிருந்து தமிழில் மொழிபெயர்த்தல்.

**BHARATHIAR UNIVERSITY – COIMBATORE**  
**PART II – ENGLISH**  
**Semester I**

(For the students admitted from the academic year 2018-19 and onwards)

Prescribed Text: **PEARL STRING**

Board of Editors

Publishers: Emerald publishers

Unit I Poetry

1. The Solitary Reaper – William Wordsworth
2. Gift – Alice Walker
3. Ode to the Westwind – P.B.Shelly

Unit II Prose

1. The Refugee – K.A.Abbas
2. The Lady or the Tiger – Frank R. Stockton
3. The Sky is the Limit – Kalpana Chawla

Unit III Short Stories

1. The Fortune Teller – Karel Capek
2. The Postmaster – Rabindranath Tagore
3. The Model Millionaire – Oscar Wilde

Unit IV

**One Act Plays**

1. The Death Trap – H.H.Munro
2. The Anniversary – Anton Chekov

Unit V

**Grammar and Composition**

1. Parts of Speech
2. Articles
3. Prepositions
4. Note Making
5. Jumbled Sentences
6. Welcome Address
7. Vote of Thanks

## **PRINCIPLES OF ACCOUNTING**

### **Objectives**

To enhance the students with practical knowledge of book keeping and accounting

### **Unit I**

Fundamentals of Book-keeping -V Accounting Concepts and Conventions  
Journal -V Ledger -V Subsidiary books -V Trail balance -V Preparation of bank reconciliation statement -V Errors and their rectification.

### **Unit II**

Apportionment of capital and revenue expenditure -V Significance and methods of Inventory valuation -V Final accounts of sole trader with adjustments.

### **Unit III**

Bills of exchange -V Accommodation bills -V Average due date -V Account current.

### **Unit IV**

Accounting for consignments and joint ventures

### **Unit V**

Accounts of non profit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals.

**Note:** Problems : Theory 80:20

### **Text Book**

Jain and Narang, Advanced Accounting, Kalyani Publishers  
R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand.  
P.C.Tulsian, Financial Accounting, Tata McGraw Hill Publications.

## **INDIAN BANKING SYSTEM**

### **Objective**

To acquaint knowledge about the banking system prevailing in India

### **Unit I**

Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks

### **Unit II**

State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress

### **Unit III**

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 IV**

Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance

### **Unit V**

Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.

### **Suggested Reading**

- 1 Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co; Calcutta
- 2 Sayers R.S: Modern Banking; Oxford University Press.
- 3 Panandikar S.G. and Mithani DM: Banking in India; Orient Longman

## **BUSINESS MATHEMATICS**

### **Objective**

To impart the basic knowledge of business mathematics

### **Unit I**

Profit and Loss - Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

### **Unit II**

Interest - Concept of present value, Simple 12 Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.

### **Unit III**

Bond Valuation - Shares - Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preferential shares, Bonus shares, Examples.

### **Unit IV**

Matrices and Determinants - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

### **Unit V**

Linear Programming Problems - Graph of 10 linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

### **Recommended Books**

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari
3. Problems in Operation Research - P. K. Gupta and Man Mohan
4. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)



**CORE MODULE SYLLABUS FOR  
ENVIRONMENTAL STUDIES  
FOR UNDER GRADUATE COURSES OF ALL  
BRANCHES  
OF HIGHER EDUCATION  
SYLLABUS**

Unit 1 : Multidisciplinary nature of environmental studies

Definition, scope and importance

(2 lectures)

Need for public awareness.

Unit 2 : Natural Resources :

Renewable and non-renewable resources :

Natural resources and associated problems.

a) Forest resources : Use and over-exploitation, deforestation, case studies.

Timber extraction, mining, dams and their effects on forest and tribal people.

b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources : Use and exploitation, environmental effects of extracting

and using mineral resources, case studies.

d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water

logging, salinity, case studies.

e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit 3 : Ecosystems

- Concept of an ecosystem.

Structure and function of an ecosystem.

- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem :-

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

#### Unit 4 : Biodiversity and its conservation

- Introduction – Definition : genetic, species and ecosystem diversity.
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-spots of biodiversity.
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

#### Unit 5 : Environmental Pollution

##### Definition

- Cause, effects and control measures of :-
  - a. Air pollution
  - b. Water pollution
  - c. Soil pollution
  - d. Marine pollution
  - e. Noise pollution
  - f. Thermal pollution
  - g. Nuclear hazards
- Solid waste Management : Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management : floods, earthquake, cyclone and landslides.

#### Unit 6 : Social Issues and the Environment

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies

- Environmental ethics : Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

#### Unit 7 : Human Population and the Environment

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.

#### Unit 8 : Field work

- Visit to a local area to document environmental assets river/  
forest/grassland/hill/mountain
- Visit to a local polluted site-Urban/Rural/Industrial/Agricultural
- Study of common plants, insects, birds.
- Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5  
lecture hours)

# **SEMESTER-II**

**BHARATHIAR UNIVERSITY, COIMBATORE-641 046.**  
**UNDER GRADUATE DEGREE PROGRAMMES ( CBCS Semester Pattern )**  
**(For the students admitted during the academic year 2017 -2018 onwards)**  
**பாடத்திட்டம் - இரண்டாம் பருவம் - பகுதி - I - தாள் - II**  
**(2017-2018ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது)**  
**(செய்யுள், உரைநடை, இலக்கிய வரலாறு, விண்ணப்பம் வரைதல்)**

**அலகு - I**

1. திருக்குறள் (மூன்று அதிகாரங்கள்)  
அ. அன்புடைமை

27

Part-I Tamil (Colleges) (CBCS)2017-2018 & onwards  
Page 28 of 83

Annexure : 9A  
SCAA dt. 03/07/2017

ஆ. அறிவுடைமை

இ. பிரிவாற்றாமை

2. சிறுபஞ்சமூலம் - 11-20 பாடல்கள் (10 பாடல்கள்)
3. பழமொழி நானூறு - முயற்சி - முதல் 10 பாடல்கள்

**அலகு - II**

1. நந்திக் கலம்பகம்
2. திருப்பாவை, திருவெம்பாவை
3. சித்தர் பாடல்கள்

**அலகு - III - உரைநடைத் திரட்டு -NCBH, வெளியீடு.**

1. சங்கச் சான்றோர்களின் ஆளுமைப் பண்புகள் - பேரா. இரா.மோகன்
2. உருவ ஊன்று பாத்திரங்கள் - முனைவர் கா.மீனாட்சிசுந்தரம்
3. திருக்குறளும் தந்தை பெரியாரும் - பேரா. க.பஞ்சாங்கம்
4. இயற்கையும் மனிதனும் - முனைவர் க.சீவமணி
5. பாட்டு ஆட்டங்கள் - ஆறு. இராமநாதன்

**அலகு - IV**

1. வல்லினம் மிகும் இடம் - மிகா இடம்
2. வினா விடை வகைகள் - (அறுவகை வினா, எண்வகை விடை)
3. ஆகுபெயர் விளக்கம் - பயன்பாடு வகைகள் 10.

**அலகு - V - இலக்கிய வரலாறு பாடத்திட்டத்தைத் தழுவி யது.**

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. தமிழ் உரைநடையின் தோற்றமும் - வளர்ச்சியும்

**பயிற்சிக்குரியன**

3. விண்ணப்பங்கள், மடல்கள் எழுதச் செய்தல்.

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## **Part II English-Semester II**

Prescribed Text: **SNOW FLAKES**

Board of Editors

Publishers: Harrows Publications Jains Ashraya, Phase I FB, I Block, Vembuli Amman KovilStreet,  
Virugambakkam, Chennai-92.

### **Unit I Poetry**

1. Let Me not to the Marriage of true minds – Shakespeare 2. Stopping by  
woods on a Snowy Evening –Robert Frost3.The Lotus – Toru Dutt

### **Unit II Prose**

1. My Greatest Olympic Prize – Jesse Owens  
2. Early Influence - Dr.A.P.J.Abdul Kalam  
3. On Keyhole Morals - A.G.Gardiner

### **Unit III Short Stories**

1. The Selfish Giant – Oscar Wilde  
2. Tree Speaks – C.Rajagopalachari  
3. The Diamond Necklace - Guy De Maupassant

### **Unit IV Biography**

Abraham Lincoln – James Russel Lowell  
Indira Gandhi –  
Papul Jayakar

### **Unit V**

#### **Grammar & Composition**

1. Sentence Pattern 2.Kinds of  
Sentences3.Voice  
4.Reported Speech  
5. Letter Writing ( Formal & Informal)  
6. Writing Cover Letter & Resume Writing.

## **FINANCIAL ACCOUNTING**

### **Objective**

To provide basic knowledge about the accounting principles and procedures

### **Unit I**

Partnership Accounts -V Division of fixed and fluctuating capitals -V past adjustments guarantee of profits -V admission and retirements -V death of partner -V amalgamation.

### **Unit II**

Insolvency of partner -V Rule in Garner vs Murray -V piecemeal distribution - sales of firms

### **Unit III**

Accounting for Depreciation - Royalties including sub-lease voyage accounts.

### **Unit IV**

Hire Purchase and Installment Accounting

### **Unit V**

Insolvency Accounts -V Statement of affairs and deficiency accounts -V insolvency of individuals and partnership

**NOTE:** Distribution of marks for theory and problems shall be 20% and 80%

### **Core Readings:**

1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
4. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)

## FUNDAMENTALS OF INSURANCE

### **Objective**

To impart theoretical base on fundamentals principles of insurance business

### **Unit I**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

### **Unit II**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

### **Unit III**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

### **Unit IV**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

### **Unit V**

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

### **Suggested Reading**

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.



## **BUSINESS STATISTICS**

### **Objectives**

To impart the students the basic statistical concepts and analysis methods

### **Unit I**

Population and Samples - Definition of Statistics, scope of statistics in Industry, Economics, Management Sciences and Social Sciences, Population, Sample SRSWR, SRSWOR, Stratified Sampling (description of Sampling Procedures only)

### **Unit II**

Data Concession and Representation of Raw data, Attributes, Variables, Classification, Frequency curve and Ogive curves, Diagrams - Bar and Sub divided diagram, Pie chart.

### **Unit III**

Measures of Central Tendency A. M. Combined mean of two groups, Properties (Statements only), Median and Mode.

### **Unit IV**

Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. Of range Variance, S. D., Combined SD for two groups only, C. V.

### **Unit V**

Correlation and Regression - Correlation, types of correlation, Scatter diagram, Corr. Coefficient, regression, lines of regression (Statements only)

### **Recommended Books**

1. Statistical Methods - S. P. Gupta
2. Fundamentals of Statistics - S. C. Gupta and V. K. Kapoor.
3. Statistics (Theory Methods and Applications) - Sancheti and Kapoor.
4. Quantitative Techniques in Business - Dr. A. B. Rao

# **BHARATHIAR UNIVERSITY : COIMBATORE 641 046.**

## **Value Education – Human Rights**

(2 hours per week)

(FOR THE UNDER GRADUATE STUDENTS OF AFFILIATED COLLEGES WITH EFFECT  
FROM 2008-2009)

### **UNIT – I : Concept of Human Values, Value Education Towards Personal Development**

Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education.

#### **Personal Development :**

Self analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers.

#### **Character Formation Towards Positive Personality:**

Truthfulness, Constructivity, Sacrifice, Sincerity, Self Control, Altruism, Tolerance, Scientific Vision.

### **UNIT – II : Value Education Towards National and Global Development**

#### **National and International Values:**

Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity.

Social Values - Pity and probity, self control, universal brotherhood.

Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious

Values - Tolerance, wisdom, character.

Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National

Integration and international understanding.

### **UNIT – III : Impact of Global Development on Ethics and Values**

Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise.

Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts.

Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

### **UNIT - IV : Therapeutic Measures**

### Control of the mind through

- a. Simplified physical exercise
- b. Meditation – Objectives, types, effect on body, mind and soul
- c. Yoga – Objectives, Types, Asanas
- d. Activities:
  - (i) Moralisation of Desires
  - (ii) Neutralisation of Anger
  - (iii) Eradication of Worries
  - (iv) Benefits of Blessings

## **UNIT; V : Human Rights**

1. Concept of Human Rights – Indian and International Perspectives
  - a. Evolution of Human Rights
  - b. Definitions under Indian and International documents
2. Broad classification of Human Rights and Relevant Constitutional Provisions.
  - a. Right to Life, Liberty and Dignity
  - b. Right to Equality
  - c. Right against Exploitation
  - d. Cultural and Educational Rights
  - e. Economic Rights
  - f. Political Rights
  - g. Social Rights
3. Human Rights of Women and Children
  - a. Social Practice and Constitutional Safeguards
    - (i) Female Foeticide and Infanticide
    - (ii) Physical assault and harassment
    - (iii) Domestic violence
    - (iv) Conditions of Working Women
  4. Institutions for Implementation
    - a. Human Rights Commission
  - b. Judiciary
5. Violations and Redressal
  - a. Violation by State
  - b. Violation by Individuals
  - c. Nuclear Weapons and terrorism
  - d. Safeguards.

### **Books for Reference:**

**Book A** : Value Education –Human Rights Learning Material by Bharathiar University

**Book B** : Value Education And Human Rights by [R P Goyal](#)

# **SEMESTER-III**

## **CORPORATE ACCOUNTING**

### **Objective**

To teach the basic concepts and real life procedures in company accounts

### **Unit I**

Issue of Shares, forfeiture, and re-issue of shares; redemption of preference of shares; issue and redemption of debentures

### **Unit II**

Final accounts: excluding computation of management remuneration, and disposal or profit.-  
Valuation of goodwill and shares

### **Unit III**

Accounting for amalgamation of companies as per Indian Accounting Standard14; Accounting for internal reconstruction-excluding inter-company holdings and the re-construction schemes

### **Unit IV**

Banking Company Accounts

### **Unit V**

Insurance company Accounts

Note: Problems : Theory 80:20

### **Suggested Readings**

1. Gupta R.L., Radhasamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheswari S.N: corporate Accounting; vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish and Sehgal Ashok Accounting; Mayur Paper Backs, Noida.

## **FUNDAMENTALS OF ENTREPRENEURSHIP**

### **Objective**

To make the students to prepare business plans

### **Unit I**

Entrepreneurship: Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur - Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development

### **Unit II**

Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries - definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI-s and the steps taken to solve the problems - Policies governing SSI-s.

### **Unit III**

Starting a Small Industry -To understand what constitutes a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection based on personal competencies. - An overview of the steps involved in starting a business venture - location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - To understand the importance of financial, technical and social feasibility of the project.

### **Unit IV**

Preparing the Business Plan (BP) - Typical BP format- Financial aspects of the BP- Marketing aspects of the BP- Human Resource aspects of the BP- Technical aspects of the BP- Social aspects of the BP - Preparation of BP - Common pitfalls to be avoided in preparation of a BP

### **Unit V**

Implementation of the project - Financial assistance through SFC- s , SIDBI, Commercial Banks, KSIDC, KSSIC, IFCI, - Non financial assistance from DIC, SISI, EDI, SIDO, AWAKE, TCO, TECKSOK, KVIC - Financial incentives for SSI- s , and Tax Concessions - Assistance for obtaining raw material , machinery, land and building and technical assistance - Industrial estates -V role and types

### **BOOKS FOR REFERENCE:**

1. Mark. J. Dollinger, Entrepreneurship -V Strategies and Resources, Pearson Edition.
2. Udai Pareek and T.V. Rao, Developing Entrepreneurship
3. S.V.S. Sharma, Developing Entrepreneurship, Issues and Problems
4. Srivastava, A Practical Guide to Industrial Entrepreneurs
5. Government of India, Report of the committee on Development of small and medium entrepreneurs, 1975

## **BANKING LAW & PRACTICE**

### **Objective**

To make the students aware of the laws relating to the business

### **Unit I**

Banking Laws - Meaning, Nature and Scope

### **Unit II**

Bank and Bank Customers - Meaning, Types of Customers, Types of Accounts

### **Unit III**

Bank -Customer Relationship : General relationship, Special Relationship with reference to Rights and Obligations

### **Unit IV**

Negotiable Instruments - Meaning, Types, Cheque, Bills of Exchange and Promissory Notes, Features of Negotiable Instruments. Crossing and Endorsement - Meaning and types

### **Unit V**

Paying Bank: Meaning, Payment and Paying Banker, Obligations and Protection to paying banker - Bank Loans and Advances - Principles of loans and advances, charge - Meaning, Nature and Methods.

### **Reference Books**

1. Tannans - Banking Law and Practice in India
2. Sayers R.S. - Modern Banking
3. Shekhar K.C. - Banking Theory and Practice
4. Basu S.K. - Current Banking Theory and Practice
5. Vaish M.C. - Modern Banking
6. Panandikar S.G. - Banking in India
7. Maheshwari S.N. - Banking Law and Practice
8. Subba Rao P. - Principles and Practice of Bank Management
9. Desai Vasant - Indian banking
10. Mugali V.M. - Law and Practice of Banking

## **BUSINESS ECONOMICS**

### **Objectives**

The objective of this paper is to make the student to understand how the business organizations work by applying economic principles in their business management.

### **Unit I**

Business Economics: Meaning- definitions- characteristics -V distinction between business economics and economics -V scope of business economics -V uses/objectives of business economics -V role and responsibilities of business economist.

### **Unit II**

Consumer Behaviour: Consumer sovereignty-limitations. Approaches to the study of consumer behaviour-cardinal approach-the law of equi-marginal utility, ordinal approach -V indifference curve analysis-properties -V consumer surplus -V meaning-analysis limitations

### **Unit III**

Theory of Demand and Analysis: Demand- demand determinants -V law of demand-characteristics exceptions -V elasticity of demand -V price elasticity -V types -V determining factors- change in demand and elasticity of demand-business applications of price elasticity-concepts of income and cross elasticity of demand. Price elasticity of demand measurement by total outlay method.

### **Unit IV**

Demand Forecasting: methods: a) survey of buyers intention b) collective opinion c) trend projection d) economic indicator. Demand forecasting methods for a new product.

### **Unit V**

Law of Supply - meaning- determinants of supply and its influence on cost of production. Production Function: Equilibrium through Isoquants and Isocosts- managerial uses of production function- law of variable proportions -V economies of large scale of production- diseconomies of large scale production.

### **Books for reference:**

1. Joel Dean: Managerial Economics
2. Sankaran : Business Economics
3. Varshney and Maheswari : Managerial Economics
4. D M Mithani : Business Economics
5. Seth M L Text Book of Economic Theory
6. K K Dewett : Economic Theory
7. Petersen & Lewis: Managerial Economics
8. Mote V L peul. S & Gupta G S: Managerial Economics TMH
9. H. Craig Petersen & W. Cris lewis: Managerial Economics, PHI.
10. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Business Economics.
11. Barry Keating and J. Holton Wilson: Managerial Economics, Biztantra.



## **BUSINESS REGULATORY FRAMEWORK**

### **Objective**

To provide conceptual knowledge about the business law

### **Unit I**

Law of Contract(1872): Nature of contract ; Classification; Offer & acceptance; capacity of parties to contract; free consent; Consideration; legality or object; agreement declared void; performance of contract ;discharge of contract; Remedies for breach of contract.

### **Unit II**

Special contracts: Indemnity; guarantee; Bailment & pledge; agency.

### **Unit III**

Sale of goods act 1930: formation of contract of goods & their classification, price; conditions&warranties ; transfer of property in goods;Performance of the contract of sales; unpaid seller and his rights, sales by auction; hire purchase agreement

### **Unit IV**

Negotiable instrument act 1881; definoition of negotiable instruments; features; promissory note; bill of exchange and cheque; negotiation; dishonour and discharge of negotiable instruments

### **Unit V**

Consumer protection act 1986; Sailent features; Definition of consumer; grievance redressal machinery

### **Suggested readings**

1. Desai T.R. Indian contract Act. Sale of goods act, partnership act;s.c. sarkar and sons pvt ltt kolkata
2. Khergamwala J.S: The negotiable instruments act; n.m. tripathi pvt ltd Mumbai
3. Singh avtar: Principles of mercantile law; eastern book company, lucknow.

Part-IV Tamil/Special Tamil wef 2012-13

Annexure 13D  
SCAA DT. 11-5-2012

**பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்**  
**பகுதி - IV: தமிழ்த் தாள் - 1 - மூன்றாம் பருவம்**  
**தினக்கலை 2012-13 கல்வி ஆண்டு முதல் சேர்வோர்க்குரியது**  
**(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)**  
**அக மதிப்பீட்டுத் தேர்வு மட்டும் - பல்கலைக்கழக எழுத்துத் தேர்வுகள் கிடையாது**

1. தமிழ் மொழியின் அடிப்படைக் கூறுகள்.  
எழுத்துகள் : முதலெழுத்துகள் (உயிர் எழுத்து, மெய் எழுத்து, உயிர்மெய் எழுத்து)  
சொற்கள் : வகைகள் (பெயர்ச்சொல், வினைச்சொல், திடைச்சொல், உரிச்சொல்)  
தொடர் : தொடரமைப்பு (எழுவாய், செயப்படுபொருள், பயனிலை)
2. குறிப்பு எழுத்துத் தாள் : பத்துப் புதினைந்து தொடர்களில் குறிப்பு வரைதல்  
பிழைநீக்கி எழுத்துத் தாள் : (ஒற்றுப்பிழை, எழுத்துப்பிழை)

2012-2013 கல்வியாண்டு முதல் பதில்பவர்களுக்குப் பின்வரும் வினாத்தாள்  
அமைப்பு பின்பற்றப்பட வேண்டும்.

	அக மதிப்பீட்டுத் தேர்வு மதிப்பெண் வழங்கும் குறை	மதிப்பெண்கள்
1.	வகுப்புத் தேர்வு-1	10
2.	வகுப்புத் தேர்வு-2	10
3.	மாதிரித் தேர்வு	10
4.	பயிற்சிக் கட்டுரை	10
5.	வாய்மொழித் தேர்வு	10
	மொத்த மதிப்பெண்கள்	50

குறிப்பு : வாய்மொழித் தேர்வில் தமிழ்ச் செம்மொழி வரலாறு தொடர்பான  
வினாக்கள் மட்டுமே கேட்கப்பட வேண்டும்.

Part-IV Tamil/Special Tamil wef 2012-13

Annexure 13D  
SCAA DT. 11-5-2012

**பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்**

**பகுதி - IV : சிறப்புத் தமிழ் தாள் - 1**

**முன்றாம் பருவம்**

**இளங்கலை 2012-13 கல்வி ஆண்டு முதல் சேர்வோர்க்குரியது  
(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு)**

- கூறு - 1 : பாரதியார் கவிதைகள்  
கண்ணன் என் சேவகன்  
பாரதிதாசன் - அழகின் சிரிப்பு (முழுவுதும்)  
மீரா (கவிஞர்) - குக்கூ (புதுக்கவிதை)
- கூறு - 2 : மொழித் திறன்  
பிழைநீக்கி எழுதுதல் - றன ர வேறுபாடு அறிதல்  
என, முன, லன வேறுபாடு அறிதல்  
ன, ண, ந வேறுபாடு அறிதல்  
குறில் நெயில் வேறுபாடு அறிதல்
- கூறு - 3 : கடிதங்கள் எழுதுதல் - பாராட்டுக் கடிதம், நன்றிக்கடிதம்  
அழைப்புக்கடிதம், அலுவலக விண்ணப்பம்.
- கூறு - 4 : சொற்களைத் தந்து தொடர்களை அமைக்கும் பயிற்சி அளித்தல்  
வல்லினம் மிகும் திடங்கள்.
- கூறு - 5 : பாடந்தழுவிய வரலாறு.

**2012-2013 கல்வியாண்டு முதல் பரில்பவர்களுக்கு பின்வரும் வினாத்தாள்  
அமைப்பு பின்பற்றப்பட வேண்டும்.**

Maximum 50 Marks – wherever applicable			
Section A	Multiple choice questions with four options	10*1=10	10 questions – 2 each from every unit
Section B	Short answer questions of either / or type (like 1.a (or) b	5*3=15	5 questions – 1 each from every unit
Section C	Essay-type questions of either / or type (like 1.a (or) b	5*5=25	5 questions – 1 each from every unit
<b>NOTE:</b> In Section "C" one of the questions shall be application oriented or a problem or a case study.			

## **NON-MAJOR ELECTIVE CONSTITUTION OF INDIA**

### **UNIT I**

Making of Constitution - Constituent Assembly - Dr.Rajendra Prasath -Dr.B.R.Ambedkar - Salient features - Fundamental Rights.

### **UNIT II**

Union Executive - President of India - Vice-President - Prime Minister -Cabinet - Functions

### **UNIT III**

Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers

### **UNIT IV**

Union Judiciary - Supreme Court - Functions - Rule of law

### **UNIT V**

State - Executive - Legislature - Judiciary

### **Books for Reference:**

1. Agharwal.R.C. - National Moment and Constitutional Development - NewDelhi, 1977
2. Chapra B.R., Constitution of India, New Delhi, 1970
3. Rao B.V., Modern Indian Constitution, Hyderabad, 1975.
4. Nani Palkhivala - Constitution of India, New Delhi, 1970
5. Krishna Iyer, V.R., Law and Justice, New Delhi, 2009

# **SEMESTER-IV**

## **MERCHANT BANKING**

### **Objective**

To create basic conceptual knowledge about the core banking

### **Unit I**

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers

### **Unit II**

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

### **Unit III**

Issue Management - Pre-Issue and Post-Issue Management Activities performed by Merchant Banks - Issue Pricing - Book Building. Methods of Issue - Public Issue, Offer for Sale, Private Placement and Bought out Deals.

### **Unit IV**

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis; Capital cost and financial projections.

### **Unit V**

Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

### **Suggested Reading**

- 1 Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.
- 2 Pandey I.M: Financial Management; Vikas Publishing housae, New Delhi.
- 3 Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi.

## **FINANCIAL MANAGEMENT**

### **Objective**

To acquaint knowledge about the budgetary controls used in the corporates

### **Unit I**

Evolution of financial-management, scope and objectives of financial management - Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

### **Unit II**

Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

### **Unit III**

Lease financing: Concept, types. Advantages and disadvantages of leasing.  
Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

### **Unit IV**

Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

### **Unit V**

Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, .EVA, MVA, and CAPM.

### **Text Books**

1. S N Maheshwari, Financial Management Principles and Practice.
2. Khan and Jain, Financial Management.
3. Sharma and Sashi Gupta, Financial Management.
4. I M Pandey, Financial Management.
5. James c Vanhorne, Financial Management.
6. Prasanna Chandra, Financial Management

## **FINANCIAL SERVICES**

### **Objective**

To gain practical knowledge about the money market and capital markets

### **Unit I**

Lease Financing and Decisions: Concepts; Types of leases; leasing decisions; Evaluation of leases

### **Unit II**

Mutual Funds: Introduction: Classification: Mutual funds in India

### **Unit III**

Portfolio Management and venture Capital: Portfolio management - Introduction, Principles, steps, qualifications, and obligations, Responsibilities of portfolio manager; venture capital - introduction, scope steps to provide venture capital, mode of funding.

### **Unit IV**

Mergers and Acquisition: Need, types of mergers; Financial, legal, and human consideration in merger and acquisitions; Effectiveness of mergers and acquisitions.

### **Unit V**

Depository and custodial Services: Depository - introduction, concepts, constitution of depository system; Functioning of depository system; Depository system in India; Custodial services - meaning; Registration; Obligation and responsibilities of custodians; Code of conduct.

### **SUGGESTED READING**

- 1 Pahwa H.P.S; Project Financing: Bharat Law House, New Delhi
- 2 Khan M Y: Financial Management - Theory concepts and problems - Incorporating the emerging Trend in Indian Capital Market; Galgotia, New Delhi
- 3 Rustagi R.P: Financial Management - Theory Concepts and problems - incorporating the emerging trends in Indian Capital Market; Galgotia, New Delhi.



## **COST ACCOUNTING**

### **Objective**

To provide adequate knowledge on Cost Accounting Practice

### **Unit I**

Overview of basic concepts in Cost Accounting - Element of Cost : Material, Labour and Overheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control.- Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating-.

### **Unit II**

Overheads: Meaning, classification, allocation, apportionment and absorption, Accounting of overheads.

### **Unit III**

Methods of Costing: Job costing, Batch costing, Unit costing, Contract Costing,

### **Unit IV**

Process Costing, Costing of by-products and joint products.

### **Unit V**

Standard Costing - Analysis of Variance. Cost Book Keeping and Reconciliation between Cost and Financial Accounts

**Note:** Problems : Theory 80:20

### **List of Books**

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxmann- s Allied Services Pvt. Ltd. New Delhi
2. N. K. Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt. Ltd. Calcutta
3. Prof. Subhash Jagtap : Practice in Advanced Costing and Management Accounting, Nirali Prakashan, Pune
4. Malz, Curry Frank : Cost Accounting-Taraporwalla
5. Hom R. Green : Cost Accounting, Managerial Emphasis, Pretice Hall of India Pvt. Ltd.
6. S. P. Iyengar : Cost Accounting Principles and Practice, Sultan Chand and Sons, New Delhi
7. Ravi Kishor : Student- s Guide to Cost Accounting, Taxmann- s, New Delhi
8. M. N. Arora : Cost Accounting Principles and Practice, Vikas Publishing House Pvt. Ltd., New Delhi.

## **PRINCIPLES OF MANAGEMENT**

### **Objective**

To create basic knowledge about the management.

### **Unit I**

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

### **Unit II**

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

### **Unit III**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

### **Unit IV**

Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

### **Unit V**

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

### **Books for Reference:**

1. **Principles of Management** - Koontz and O’Donald
2. **Business Management** - Dinkar - Pagare
3. **The Principles of Management** - Rustom S. Davan
4. **Business Organization and Management** - Y.K. Bhushan
5. **Business Management** - Chatterjee

## **COMPANY LAW**

### **Objective**

To create basic knowledge about the laws relating to companies act

### **Unit I**

Corporate personality; kinds or companies; promotion on and incorporation of companies

### **Unit II**

Memorandum of association; articles of association; prospectus; shares; share capital; members; share capital -V transfer and transmission.

### **Unit III**

Capital management- borrowing powers, mortgages and charges, debentures; directors - VManaging director, whole time director.

### **Unit IV**

Company meetings -V kinds, quorum, voting, resolutions minutes; majority powers and minority rights; prevention of oppression and mismanagement

### **Unit V**

Winding up - Meaning – Modes of winding up – Consequences of winding up.

### **Suggested Readings**

1. Gower L.C.B: Principles of Modern Company Law; Stevens & sons, London.
2. Ramaiya A.: Guide to the Companies Act; Wadhwa & co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.

Part-IV Tamil/Special Tamil wef 2012-13

Annexure 13D  
SCAA DT. 11-5-2012

**பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்**  
**பகுதி - IV : தமிழ்த் தாள் - 2 - நான்காம் பருவம்**  
**கிளங்கலை 2012-13 கல்வி ஆண்டு முதல் சேர்வோர்க்குரியது**  
**(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)**  
**அக மதிப்பீட்டுத் தேர்வு மட்டும் - பல்கலைக்கழக எழுத்துத் தேர்வுகள் கிடையாது**

1. நீதி நூல்கள் : ஆத்திச்சூடி (முதல் 12) ("அறம் செய விரும்பு", முதல் "ஒளவியம் பேசேல்" வரை.  
கொன்றை வேந்தன் - "அன்னையும் பிதாவும் முன்னறி தெய்வம்" முதல் எண்ணும் எழுத்தும் கண்ணெனத்தகும்" வரை (7)  
திருக்குறள் (5) 1. அகர முதல ... (1)  
2. செயற்கரிய ... (26)  
3. மனத்துக் கண் ... (34)  
4. கற்க கசடறக் ... (391)  
5. எப்பொருள் யார் யார் ... (423)  
எளிய நீதிக் கதைகள் - (தெனாலிராமன் கதைகள், பீர்பால் கதைகள், கிராமியக் கதைகள், ஈசாப் கதைகள் )
2. தமிழ் கிலக்கியங்கள் : வரலாறு - குறிப்பு - அறிநுகம்  
எடுத்துக்காட்டு : குறள் பற்றி எளிய தொடர்களில் அறிநுகம்  
தமிழகம் - உணவுமுறை, விழாக்கள், கலைகள் பற்றியக் குறிப்புகள்.

**2012-2013 கல்வியாண்டு முதல் பரில்பவர்களுக்குப் பின்வரும் வினாத்தாள் அமைப்பு பின்பற்றப்பட வேண்டும்.**

	அக மதிப்பீட்டுத் தேர்வு மதிப்பெண் வழங்கும் குறை	மதிப்பெண்கள்
1.	வகுப்புத் தேர்வு-1	10
2.	வகுப்புத் தேர்வு-2	10
3.	மாதிரித் தேர்வு	10
4.	பயிற்சிக் கட்டுரை	10
5.	வாய்மொழித் தேர்வு	10
	மொத்த மதிப்பெண்கள்	50

**குறிப்பு : வாய்மொழித் தேர்வில் தமிழ்ச் செம்மொழி வரலாறு தொடர்பான வினாக்கள் மட்டுமே கேட்கப்பட வேண்டும்.**

Part-IV Tamil/Special Tamil wef 2012-13

Annexure 13D  
SCAA DT. 11-5-2012

**பாரதியார் பல்கலைக்கழகம் : கோயமுத்தூர்**  
**பகுதி - IV : சிறப்புத் தமிழ் தாள் - 2**  
**நான்காம் பருவம்**  
**இளங்கலை 2012-13 கல்வி ஆண்டு முதல் சேர்வோர்க்குரியது**  
**(12-ம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு)**

- கூறு - 1 திருக்குறள் - ஒழிபியலில் முதல் 5 அதிகாரங்கள் மட்டும்
- கூறு - 2 உரைநடை : (கட்டுரை)  
(இளைஞர்களின் ஒளிமயமான எதிர்காலத்திற்கு  
கு.வெ.பாலசுப்பிரமணியம், அனூராதா ஏஜென்ஸிஸ்  
கும்பகோணம். தொலைபேசி : 04366-262237, 263237
- கூறு - 3 எழுத்துப்பிழை நீக்க வழிகள் - பிழையும் திருத்தமும்  
சொற்களைச் சரியாகப் பயன்படுத்தும் பாங்கு - வினைச் சொற்கள்  
துணை வினைகள் (எடுத்துக்காட்டுகளுடன் விளக்குதல்).
- கூறு - 4 வழக்கறிதல் : மரபு வழக்கு - தியல்பு வழக்கு - தகுதி வழக்கு அறிதல்
- கூறு - 5 படைப்பாற்றல் பயிற்சி  
கட்டுரைகள் எழுதுதல்

**2012-2013 கல்வியாண்டு முதல் பயில்பவர்களுக்கு பின்வரும் வினாத்தாள்  
அமைப்பு பின்பற்றப்பட வேண்டும்.**

Maximum 50 Marks – wherever applicable			
Section A	Multiple choice questions with four options	10*1=10	10 questions – 2 each from every unit
Section B	Short answer questions of either / or type (like 1.a (or) b	5*3=15	5 questions – 1 each from every unit
Section C	Essay-type questions of either / or type (like 1.a (or) b	5*5=25	5 questions – 1 each from every unit
<b>NOTE:</b> In Section "C" one of the questions shall be application oriented or a problem or a case study.			

**BHARATHIAR UNIVERSITY : COIMBATORE 641 046**

**PART-IV GENERAL AWARENESS**

FOR B.A.,B.Sc., B.C.A., B.S.W., B.Com., B.B.M. and B.B.A. DEGREE EXAMINATIONS

**CONTENTS**

1. VERBAL APTITUDE
2. NUMERICAL APTITUDE
3. ABSTRACT REASONING
4. TAMIL AND OTHER LITERATURE
5. GENERAL SCIENCE AND TECHNOLOGY AND EDUCATION
6. COMPUTER SCIENCE
7. ECONOMICS AND COMMERCE
8. HISTORY AND FREEDOM STRUGGLE
9. SPORTS
- 10. CURRENT AFFAIRS**

# **SEMESTER-V**

## **COMPUTER APPLICATION IN BUSINESS**

### **Objective**

The objective of this paper is to expose the students to the managerial issues relating to information systems and help them identify and evaluate various options in this regard.

### **Unit I**

Introduction: Managing in Information Age. Evolution of IT Management - Types of Information Systems - Internet Based Business Systems - Value Chain Reconstruction for E-Business - IT Management Challenges and issues - Critical success Factors for IT Managers.

### **Unit II**

Hardware Software and Communication: Computing Hierarchy - Input - Output Technologies - Hardware Issues - System Architecture - Operating Systems - Network Operating Systems - Grid Computing - Mobile Computing - Ubiquitous Computing - Application Programming - Managing Application Development - Data Resources - Managing Data Resources - Problem of Change and Recovery.

### **Unit III**

Communication Technology: Communication Technology - WWW - Intranets - Extranets - Voice Networks Data Communication Networks - Last Mile - Wireless System - Web Hosting - Application Service Providers.

### **Unit IV**

IT Applications: Enterprise Resource Planning - Enterprise System - Expert System - Decision Support System - Neural Networks - Executive Information System - Customer Relationship Management System - Supply Chain Management Systems - Knowledge Management - Data Warehousing - Data Mining - Virtual Reality - E-Business and Alternatives. E-Business Expectations and Customer Satisfaction.

### **Unit V**

Electronic Banking - Electronic Payments Systems- Credit Cards - Debits Cards- Digital Cash- Mobile Payments- SWIFT

### **REFERENCE BOOKS:**

Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004.

Henry C. Lucas. Jr, Information Technology -V Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.

Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore, 2004.



## **COMMERCIAL BANK MANAGEMENT**

### **Objective**

To enhance the conceptual knowledge about core banking practices

### **Unit I**

Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff

### **Unit II**

Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

### **Unit III**

Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.

### **Unit IV**

Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue.

### **Unit V**

Banking Services - Recruitment system - Foreign Exchange Management

### **Suggested Reading**

- 1 Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi
- 2 Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. New Delhi.
- 3 Panikar K.K Banking -V Theory & system: Chand & co. New Delhi.

## **MARKETING MANAGEMENT**

### **Objective**

To make the students understands about the ‘Product Mix’ and other marketing concepts

### **Unit I**

Evaluation of marketing –Modern views on marketing –concepts- product concept –selling concepts-marketing concept-societal concepts- market planning process- marketing objective-marketing strategy-functions of marketing management

### **Unit II**

Product decision –product meaning and role – product mix decision – production positioning-branding and packaging –product life cycle – marketing strategies for introduction –growth ,maturity and declining stages –new product development process –meaning of new product – need for developing a new product –various stages in new product development process.

### **Unit III**

Pricing decision – meaning and role of pricing – pricing objectives – pricing method – product line pricing – pricing strategy for different stages in the life cycle of a product – skimming pricing strategy – penetration pricing strategy merits and demerits

### **Unit IV**

Channel decision – role of distribution channel – classification of channel and intermediaries-changes in channel of distribution – intensive, extensive and selection distribution – factors governing choice of channel- selection of channel for new product or new company.

### **Unit V**

Promotional decision – promotional mix –advertising – meaning and role of advertising – management of advertising – personal selling – importance – status of personal selling in India-management of sales force – sales promotion – sales promotion objective- major decision in sales promotion at dealers and at dealers and at customers level.

### **Book Recommended:**

01. Marketing management - C.B.Mamoria and Sathish mamoria
02. Principles and practice of marketing in India - C.M.Mamoria and R.L.Joshi
03. An introduction to marketing - D.Amarchand and B.Varadharajan
04. Marketing – A Management Introduction - J.C.Gandhi
05. Marketing Management – analysis, planning -Philip Kotler and control

## INSURANCE MANAGEMENT

### **Objective**

To acquire skills needed to manage insurance business

### **Unit I**

Introduction : savings and investment schemes like shares, units, capital, markets, mutual funds, etc. vis - a -vis insurance; Tax benefits under insurance policies; Life cycle needs -V including solutions, matching of the customers needs and requirements to available products; Comparison between different products offered vis a vis chargeable premium, and coverage.

### **Unit II**

Computation of premiums/Bonuses: Premium calculation -V including rebates, modes rebate, large- sum assured policies rebate; Extra premium; under premium; Computation of benefits; Surrender value; Paid- up value.

### **Unit III**

Insurance Documents: Insurance documents, including proposal forms and other relevant forms; First premium receipt/renewal premium receipt; Policy contract; Endorsements; Renewal notice/bonus notices; other insurance documents related to receipt

### **Unit IV**

Life insurance Product:- Traditional unit Linked Policies: Individual and group policies; with-profit and without profit policies; Different types of insurance products -V Whole life products, interest sensitive products, term- assurance annuities, Endowment; Assurance.

### **Unit V**

Options and Guarantees; Group Insurance; pension plans; & health related insurance

### **Suggested readings**

- 1 Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
- 2 Insurance Regulatory Development Act 1999
- 3 Life Insurance Corporation Act 1956.

## **INCOME TAX LAW AND PRACTICE**

### **UNIT I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

### **UNIT II**

Heads of Income: Income from Salaries – Income from House Property.

### **UNIT III**

Profit and Gains of Business or Profession – Income from Other Sources.

### **UNIT IV**

Capital Gains – Deductions from Gross Total Income.

### **UNIT V**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability\_– Assessment of Individuals.

**Note:** Distribution of Marks between theory and problem shall be 40% and 60% respectively.

### **Books for Reference:**

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahithya Bhavan publishers

# **SEMESTER-VI**

## MANAGEMENT ACCOUNTING

### Objective

To develop the understanding of accounting tools and information and their uses in Decision making

### Unit I

Introduction-Management Accounting-Need and importance-Meaning Definition-Objectives and Scope, its distinction between Financial and Cost accounting-Advantages and limitations of Management accounting management - Accountant-Role-Essential qualities

### Unit II

Financial Statement Analysis-Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations.

### Unit III

Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems)

### Unit IV

Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement.

### Unit V

Marginal Costing-As a tool of decision making, Fixed and variable cost, contribution, Break even analysis, Profit Volume Ratio, Limiting factor, Marginal costing and important management decision (Problems on decision making only).

**Note:** Problems : Theory 80:20List of Books Recommended

1. R. N. Anthony / G. A. Walsh : Management Accounting
2. M. Y. Khan. K. P. Jain : Management Accounting
3. I. M. Pandey : Management Accounting
4. J. Betty : Management Accounting
5. Sr. K. Paul : Management Accounting
6. Dr. Jawharlal : Management Accounting
7. Manmohan Goyal : Management Accounting
8. S. N. Maheshwari : Principles of Management Accounting
9. Ravi M. Kishore : Financial Management (Taxmann, New Delhi)
10. R. K. Sharma and Shashi K. Gupta : Management Accounting
11. Richard M. Lynech and Robert Williamson : Accounting for Management Planning and Control
12. Dr. Mahesh Kulkarni : Management Accounting Career Publications, Nasik
13. Prof. Subhash Jagtap : Management Accountancy

## **PRINCIPLES OF AUDITING**

### **Unit – I**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

### **Unit – II**

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

### **Unit – III**

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

### **Unit – IV**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

### **Unit - V**

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

### **Books for Reference:**

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications

## **EXECUTIVE BUSINESS COMMUNICATION**

### **Unit - I**

Business Communication : Meaning – Importance of Effective Business Communication-  
Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of  
Effective Business Letters - Layout.

### **Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and  
Adjustments - Collection Letters – Sales Letters – Circular Letters.

### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

### **Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

### **Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques  
of various types of Interviews – Public Speech – Characteristics of a good speech – Business  
Report Presentations.

### **Books for Reference:**

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons,  
New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New  
Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing  
Company ,2003.



## Microfinance

Objective: To acquire conceptual knowledge of the micro financing system in India

### Syllabus

**Unit 1: Overview of Microfinance:** Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

**Unit II: Microfinance, Development, Income generating activities and Micro enterprise:** Market (demand) analysis, financial analysis including sources.Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

**Unit III: Credit Delivery Methodology : Credit Lending Models :** Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)

**Unit IV: Pricing of Microfinance products:** Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises

**Unit V: Commercial Microfinance:** MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

### Recommended Books and References:

- 1) Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
- 2) Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.
- 3) Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003.
- 4) C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
- 5) Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008

The following websites are recommended for a variety of materials and news about MF

<http://www.microfinancegateway.org/>Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.

<http://www.mixmarket.org/>MIX Market provides financial information on microfinance institutions.

<http://www.kiva.org/about/microfinance,>What is Microfinance? includes FAQs

about microfinance, lists of websites, organizations and books.

<http://www.devdir-microfinance.org/>Directory of Development Organizations for microfinance.

<http://www.yearofmicrocredit.org/>International Year of Microcredit 2005 describes the UN program of 2005.

[http://aede.osu.edu/programs/RuralFinance/Rural Finance Program](http://aede.osu.edu/programs/RuralFinance/Rural%20Finance%20Program) - The Ohio State University includes publications and links.

<http://www.unctf.org/english/index.php>United Nations Capital Development Fund is the Microfinance arm of the UN.

<http://www.accion.org/Page.aspx?pid=191>Accion International

<http://bouldermicrofinance.org/>The Boulder Institute of Microfinance

69

<http://www.sksindia.com/>SKS Microfinance

<http://www.cgap.org/p/site/cCGAP> is a consortium of microfinance investors, home of many articles on emerging trends within microfinance.

### **Journals recommended**

- 1) International Public Management Journal
- 2) Journal of Economic Perspective,
- 3) The Economic Journal
- 4) Economic and Political Weekly

## **INSURANCE LEGISLATIVE FRAMEWORK**

### **Objective**

To provide basic knowledge about the insurance laws in India

### **Unit I**

Insurance Act 1938

### **Unit II**

LIC Act 1956

### **Unit III**

Insurance Regulatory & Development Authority Act 1999

### **Unit IV**

Consumer protection Act 1985 applicable to Insurance Companies

### **Unit V**

Ombudsman scheme

### **Suggested Reading**

- 1 Mishra M. N: Insurance principles and practice; S Chand & co. New Delhi
- 2 Insurance Regulatory Development Acts 1999
- 3 Life Insurance Corporation Acts 1956

## **Electives**

### **BUSINESS ENVIRONMENT**

#### **Objective**

To impart practical knowledge on business policies and practices

#### **Unit I**

Indian business environment: concept, components, and importance

#### **Unit II**

Economic trends (overview): income; savings and investment; industry; trade and balance of payments, money; finance; prices.

#### **Unit III**

Problems of growth; unemployment; poverty; regional imbalances; social injustice; inflation; parallel economy; industrial economy; industrial sickness.

#### **Unit IV**

Role of government: monetary and fiscal policy; industrial policy; industrial licensing, privatization; devaluation; export-import policy; regulation of foreign investment; collaborations in the light of recent changes.

#### **Unit V**

The current five-year plan: major policies; resource allocation.

#### **Suggested Readings**

1. Sundaram and black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and society; S. Chand, Delhi.

## BUSINESS FINANCE

**Subject Description :** This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

**Goals :** To enable the students to know the intricacies of Business Finance.

**Objectives :** On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

### **Unit – I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

### **Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

### **Unit – III**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

### **Unit – IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

### **Unit – V**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

### **Books for Reference:**

- |                                   |                      |
|-----------------------------------|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava   |
| 2. Financial Management           | - Saravanavel        |
| 3. Financial Management           | - L.Y. Pandey        |
| 4. Financial Management           | - S.C. Kuchhal       |
| 5. Financial Management           | - M.Y. Khan and Jain |

## COMPUTER APPLICATION – PRACTICALS - I

### I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:  
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:  
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

### II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:  
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:  
Introduction, Growth, Maturity, Saturation, Decline.

### III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:  
Top down, Bottom up, Zoom in and Zoom out.-The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
1. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:  
Creation of different slides, changing background color, font color using wordart.

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## BRAND MANAGEMENT

### **Objective**

To teach the importance of brand and its impacts among the customers

### **Unit I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

### **Unit II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

### **Unit III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

### **Unit IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

### **Unit V**

Brand Strategies: Designing and implementing branding strategies – Case studies

### **REFERENCES:**

- 1 Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
- 2 Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
- 3 Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
- 4 Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
- 5 S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
- 6 sJagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005

## SUPPLY CHAIN MANAGEMENT

### **Objective**

To create awareness about the supply chain activities taken in order to deliver the goods

### **Unit I**

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

### **Unit II**

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

### **Unit III**

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

### **Unit IV**

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

### **Unit V**

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

### **Reference Books:**

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32



## Computer Practicals II

### I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

### II – TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)  
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

## **CYBER LAW**

### **Unit I**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

### **Unit II**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

### **Unit III**

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

### **Unit IV**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

### **Unit V**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

### **Book for Reference:**

- 1.The Indian Cyber Law : Suresh T.Viswanathan,  
Bharat Law House, New Delhi

Elective – III	B	<b>ADVERTISING AND SALES PROMOTION</b>
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### **Objective**

To make the students understand the importance of advertising and medias' role in advertising and sales promotion

### **Unit I**

Introduction to Advertisement-Concept and definition of advertisement – Social, Economic and Legal Implications of Advertisements – setting advertisement objectives – Ad. Agencies – selection and remuneration – advertisement campaign.

### **Unit II**

Advertisement Media -Media plan – type and choice criteria – reach and frequency of advertisements – cost of advertisements related to sales – media strategy and scheduling.

### **Unit III**

Design and Execution of Advertisements-Message development – different types of advertisements – layout – design appeal – copy structure – advertisement production – print – Radio. T.V. and web advertisements – Media Research – testing validity and reliability of ads – measuring impact of advertisements

### **Unit IV**

Introduction to Sales Promotion - Scope and role of sale promotion – definition – objective sales promotion sales promotion techniques – trade oriented and consumer oriented.

### **Unit V**

Sales Promotion Campaign - Sales promotion – Requirement identification – designing of sales promotion campaign – involvement of salesmen and dealers – out sourcing sales promotion national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – online sales promotions.

### **REFERENCES:**

- Kenneth Clow. Donald Baack, “Integrated Advertisements, Promotion and Marketing communication”, Prentice Hall of India, New Delhi, 2003.  
S.H.H.Kazmi, Satish K Batra, “Advertising & Sales Promotion”, Excel Books, New Delhi, 2001.  
George E Belch, Michel A Belch, “Advertising & Promotion”, McGraw Hill, Singapore, 1998.  
Julian Cummings, “Sales Promotion”, Kogan Page, London 1998.  
E.Betch and Michael, Advertising and Promotion, MC. Graw Hill.

Elective – III	C	PROJECT WORK
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1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

**2) CIA Marks Distribution:**

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

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25 Marks

**3) End Semester Examination:**

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)

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75 Marks

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