



# **KONGU ARTS AND SCIENCE COLLEGE**

**(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)**

**ERODE – 638 107**

**PROGRAM NAME**

**B.Com.**



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**2017-2018**



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# **SYLLABUS**

Sem.	Course Code	CORE PAPER - II BUSINESS ORGANISATION	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
I	17UADCT102				5	4

**OBJECTIVE (S):** To acquaint the students with the concepts of business organization.

#### UNIT - I

Nature and Scope of Business – Industry – Commerce – Trade – Aids to trade – Objectives of Business – Evaluation of Business – Goods and services: Meaning and types.

#### UNIT - II

Forms of Business Organization – Sole Proprietorship – Partnership – Joint Stock Companies – Cooperatives – Trust: Meaning – Features – Advantages and Disadvantages – Comparison.

#### UNIT - III

Public Enterprises – Departmental Organisation – Public Corporation – Government Companies – Features of Public Enterprises – Social Responsibility of Business.

#### UNIT - IV

Steps in starting a New Business – Selection of Business – Location of Business – Size of business – Medium Small and Micro Enterprises – Large Scale Enterprises

#### UNIT - V

Stock Exchange – Functions – Procedures of Trading – Functions of SEBI – DEMAT of Shares – Trade Association – Chamber of Commerce.

#### TEXT BOOK:

R.K.Sharma Shashi K.Gupta, “Business Organisation and Office Management”, Kalyani Publishers, 2014, New Delhi.

#### BOOKS FOR REFERENCE:

1. Y.K. Bhushan “Business Organisation and Management”, Sultan Chand & Sons, 2013, New Delhi.
2. Shukla, “Business Organisation and Management”, S. Chand and Company Ltd., 2015, New Delhi.
3. Singh, B.P. & Chopra, Business Organisation and Management, Dhanpat Rai & Sons, 2003, New Delhi

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	ALLIED PAPER -I INDIAN ECONOMY	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75	5	4
I	17UADAT103					

**OBJECTIVE (S):** To acquaint students of the Indian Economy, present and future of Indian Economics, and how the Indian Economy is influencing in Indian Context.

**UNIT - I**

Economic Growth and Development – Characteristics of Indian Economy - Major Issues of development – Economic and Non economic factor – Rostow’s Stages of Economic Development – Difference between economic growth and development.

**UNIT - II**

Population – growth of population – theory of demographic transition – Measures to solve the population growth – Poverty – Types of poverty – Causes of poverty – Poverty alleviation programme – Unemployment – causes- Types –measures to solve Unemployment

**UNIT - III**

Agriculture – Importance – Problems – Measures – Green Revolution – factors – advantages and disadvantages – suggestions to improve green revolution – HYVP – Agricultural productivity – Causes – Factors determining agricultural productivity.

**UNIT - IV**

The role of Industrialisation – Pattern of Industrialisation – Small Scale and Cottage Industry – role of small scale industry in Indian Economy – Quick estimation of 4<sup>th</sup> All India Census of MSME – Small scale industrial policy – Globalisation – Privatization- Liberalisation.

**UNIT - V**

Transport system in Indian Economic Development – Growth of Indian railways – Rail– Road Co-ordination – Water transport in India – Roads and Road Transport system in India – Private investment in Infrastructure – outlook and prospects.

**TEXT BOOK:**

Datt & Sundharam , “ Indian Economy”, S.Chand and Company, 2013, New Delhi.

**BOOKS FOR REFERENCE:**

1. Dr. S. Sankaran, “Indian Economy”, Margham Publications, 2013, Chennai.
2. I.C. Dhingra ,“Indian Economy”, Sulthan & Chand Sons, 2013, New Delhi.
3. Alagh. Y.K., “Indian Development planning and Policy”, Vikas publishers, 1995, New Delhi.
4. Mishra, S.K. & Puri, V.K., “Problems of Indian Economy”, Himalaya Publishing House, 2003, New Delhi.
5. Agarawal A.N. ,“Indian Economy”, Viswa Prakasham Publishers, 2004, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
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Sem.	Course Code	CORE PAPER -III FINANCIAL ACCOUNTING - II	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
II	17UADCT201				6	4

**OBJECTIVE (S):** To make the students understand the special types of accounts such as Depreciation, Hire purchase and Partnership accounts.

**UNIT - I**

Consignment - Meaning – Features – Distinction between Sale and Consignment - Accounting Treatment in the books of Consignor and Consignee: Cost Price Method – Invoice Price Method.

**UNIT - II**

Depreciation Accounting: Meaning – Causes and Uses – Accounting Standard (AS-6) - Methods of Providing Depreciation: Straight Line Method – Diminishing Balance Method – Annuity Method – Sinking Fund Method – Machine Hour Rate Method – Insurance Policy Method..

**UNIT - III**

Hire Purchase and Installment Systems of Accounting: Meaning – Difference between Hire Purchase and Installment System – Interest Calculation - Default and Repossession – Hire Purchasing Trading account

**UNIT - IV**

Partnership Accounts: Admission of a Partner – Goodwill – Methods – Treatment of Goodwill – Revaluation Account – Capital Accounts and Balance Sheet -Retirement and Death of Partner – Accounting Treatment for Retirement and Death of a Partner.

**UNIT - V**

Dissolution of Partnership Firm – Insolvent of a Partner – Garner Vs Murray – Insolvency of all partners – Piecemeal Distribution (Proportionate Capital Method)

**NOTE: Distribution of Marks: Theory - 20% and Problems- 80%**

**TEXT BOOK:**

T.S.Reddy & Dr. A.Murthy, “Financial Accounting”, Margham Publications, Chennai, 2016.

**BOOKS FOR REFERENCE:**

1. R.L.Gupta & M.Radhaswamy, “ Advanced Accountancy”, Sulthan Chand, 2014, New Delhi.
2. P.C. Tulsian, “ Financial Accounting”, Tata McGraw Hill, 2012, Mumbai.
3. N.Vinayakam,P.L.Mani,K.L.Nagarajan,“Principles of Accountancy”, S.Chand &Co, 2010, New Delhi.
4. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publishers, 2012, Ludiana.
5. Arulanandam & Raman, “Advanced Accounting”, Himalya Publishers, 2011, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
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Sem.	Course Code	CORE PAPER - IV MARKETING MANAGEMENT	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
II	17UADCT202				5	4

**OBJECTIVE(S):** To enable the students to understand the marketing concept, strategy, structure of marketing.

**UNIT - I**

Evaluation of marketing – Modern views on marketing – Marketing Concepts - functions of marketing management - Market segmentation, targeting and positioning – Buying Behaviour – Types - Buying motives – types – Factors influencing consumer behaviour.

**UNIT - II**

Product: Product strategy, product innovation and diffusion, Product development, Product lifecycle and product mix. Pricing Decisions: Designing pricing strategies and programmes, pricing techniques.

**UNIT - III**

Place: Types of channels, meaning & importance, channels strategies, designing and managing value network and marketing channel, managing retailing, Physical distribution, marketing logistics and supply chain management.

**UNIT - IV**

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

**UNIT - V**

Branding Decisions: Brand – Brand Image, Brand Identity – Brand Personality – Positioning and leveraging the brands – Brands Equity - Packaging and Labeling - Functions.

**TEXT BOOK:**

Rajan Nair, “Marketing Management”, Sulthan Chand & Sons, 2010, New Delhi.

**BOOKS FOR REFERENCE:**

1. Philip Kotler, Kevin Lane Keller, “Marketing Management”, Pearson Education, 2015, New Delhi.
2. Kotler & Armstrong, “Principles of Marketing Management”, Prentice Hall India, 2003, New Delhi.
3. Pillai & Bhagavathi, “Marketing Management”, s. Chand & Co., 2014, New Delhi.
4. V.S. Ramasamy & S.Namakumari, “Marketing Management”, Mc Graw Hill Education, 2013, New Delhi.
5. S.K Sarangi, “Marketing Management”, Asian Books, 2008, New Delhi.

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Sem.	Course Code	ALLIED PAPER - II MANAGERIAL ECONOMICS	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
II	17UADAT203				5	4

**OBJECTIVE(S):** The objective of this subject is to give understanding of the basic concepts and issues in managerial economics and their application in business decisions.

**UNIT - I**

Economics – Definitions – Nature and Scope – Central economic Problems – Production possibility curve.

**UNIT - II**

Demand analysis – Law of Demand – Determination of demand – Demand distinction – Elasticity of demand – Law of supply – Determinants of supply - Elasticity of supply.

**UNIT - III**

Production – factors of production – Law of variable proportion – Law of Returns to scale – economies and diseconomies of scale – cost – concepts – functions – short term total cost and long term average cost – Revenue – Revenue curves.

**UNIT - IV**

Pricing under perfect competition – features – price determination - Monopoly – Monopolistic – Oligopoly – Price determination.

**UNIT - V**

Inflation – Definition – Features – causes of inflation – Types of inflation – Effects of inflation – measurement of inflation – deflation – causes – effects – control. .

**TEXT BOOK:**


Dr. S. Sankaran, “ Managerial Economics”, Margham Publications, 2013, Chennai.

**REFERENCE BOOKS:**

1. R.L.Varshney and Maheswari, “Managerial Economics”, Sulthan & chand, 2012, New Delhi.
2. R. Cauvery ,“ Managerial Economics”, Sulthan & Chand Sons, 2013, New Delhi.
3. Bose & A. Marimuthu, “Introduction of Micro Economics”, Himalaya Publishing House, 2013, New Delhi.
4. H.L. Ahujas., “Business Economics”, Sulthan & Chand Sons, 2013, New Delhi,
5. Dwivedi, D.N., “Managerial Economics”, Vikas Publishing House, 2003, New Delhi.

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SEMESTER – V

COURSE CODE: 15UADCT502

Hours per week: 6

Credits: 4

COURSE: DIRECT TAXES

Objective

To familiarize the students with recent amendments in Income-tax

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 – Capital Gains

UNIT IV

Income from Other Sources– Deductions from Gross Total Income

UNIT V

Set off and Carry forward of losses –Aggregation of Income-Computation of Tax liability

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

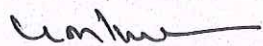
**TEXT BOOK**


V.P Gaur ,D.B Narang ,PujaGhai,Rajeev Puri, “Income Tax Law and Practice” Kalyani Publishers New Delhi.

**BOOKS FOR REFERENCE**

I. T.S.Reddy,Y.Hari Prasad Reddy, “ Income Tax Law and Practice” Margham Publications, Chennai.



  
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SEMESTER- V

COURSE CODE: 15UADCT503

Hours per week: 6  
Credits: 4

COURSE: PRINCIPLES OF AUDITING

Objective

To understand the procedures relating to the conduct of audit and enable the students to gain knowledge relating to audit practices.

UNIT I

Auditing – Meaning – Definition – Objectives – Types – Advantages, Limitations – Distinction between accounting and auditing – Audit Programme.

UNIT II

Internal control – Internal check – Internal audit – Factors considered before commencing a new audit, audit note book, working papers – Vouching – Meaning – Objectives and Importance – Vouching of Credit Transactions – Vouching of Cash Transactions – Duties of Auditor.

UNIT III

Verification and Valuation of assets and liabilities – Meaning – Objectives of verification and valuation – Importance of valuation – Verification and valuation of different kinds of assets – Difference between verifications and valuation – Verification and valuation of liabilities – Reserves and provisions – Secret reserves.

UNIT IV

Company Auditor – Qualifications, Qualities, Disqualifications – Appointment, Removal, Rights, Duties and Liabilities – Audit of Financial statements, share capital and share transfer – Audit Reports – Contents and Types.

UNIT V

Investigation – Scope – Objectives, procedures followed in investigation – Investigation under the Company Act – Powers of inspectors. EDP systems – Characteristics – Comparison of manual and EDP systems – Features of auditing through computer system – Computer based accounting – Features of Computer Assisted Auditing Techniques(CAAT) – Uses of computer assisted auditing techniques(CAAT).

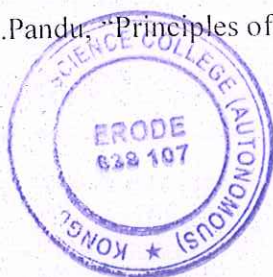
TEXT BOOK

B.N.Tandon, S.Sudharsanam, S.Sundharababu, “Practical Auditing”, S.Chand & Company Pvt. Ltd., 2014, New Delhi.

BOOKS FOR REFERENCE

1. Dinkar Pagare, “Principles and Practice of Auditing”, Sultan Chand & Sons, 2012, New Delhi.

2.A.Pandur, “Principles of Auditing”, Global Research Publication, 2013, New Delhi.



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SEMESTER - V

COURSE CODE: 15UABCT504

Hours per week: 4

Credits: 3

COURSE: BANKING THEORY AND PRACTICE

Objective

To impart conceptual understanding and practical knowledge of banking

Unit I

Definition of Banking – Relationship between Banker and Customer - General and Special relationship - Types of banks – Commercial Banks – Functions – Agency services and General utility services of Commercial Banks - RBI and its functions-Banking Regulation Act 1949

Unit II

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker's lien - Secrecy of customer account – rights and obligations of the banker

Unit III

Cheque – features essentials of valid cheque – crossing – marking and endorsement -payment of cheques - statutory protection - duties to paying banker and collective banker - refusal of payment cheques - Holder & Holder in due course.

Unit IV

Loan and advances by commercial banks - lending policies of commercial banks - Forms of securities – lien, pledge, hypothecation and mortgage - advances against the documents of title to goods - Position of surety

Unit V

Core banking –home banking –retail banking –internet banking –online banking and offline banking –mobile banking –computerized banking –electronics funds transfer –ATM and debit card –smart card –credit card –e-cash –swift –RTGS - impact of technology –global developments in banking technology

Text Book

E. Gordon & K. Natarajan - 'Banking Theory Law And Practice', Himalaya Publishing House, Delhi, 22nd Revised Edition 2013.

Reference Books

1. Sundharam and Varshney - 'Banking theory Law & Practice', Sultan Chand & Sons., New Delhi.
2. Maheswari. S N And Maheswari .S K – 'Banking Law & Practice', Kalyani Publishers, New Delhi
3. Srivastava – 'Banking Theory Law And Practice' Himalaya Publication House, Delhi, Revised Edition 2009
4. Reddy & Appanniah : Banking Theory and Practice



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SEMESTER -V

COURSE CODE: 15UADE505

Hours per week: 5

Credits: 4

COURSE: BUSINESS FINANCE

**Objective**

To enable the students to know the intricacies of Business Finance.

**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**

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

**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**

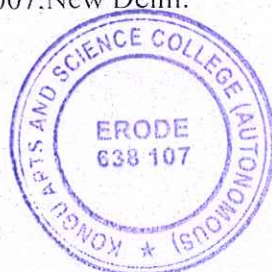
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages-Lease Financing: Meaning – Features – Forms – Merits and Demerits.

**TEXT BOOK**

Shashi k.Gupta and Anuj Gupta, “Business finance”, Kalyani publishers, 2013, Chennai.

**BOOKS FOR REFERENCE**

1. I.M. Pandey, “Financial Management”, Vikas publishing house, 2008, Noida.
2. M.Y. Khan and Jain, “Financial Management”, Tata McGrawhill publishing house, 2007, New Delhi.



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SEMESTER -V

COURSE CODE: 15UADE506

Hours per week: 5

Credits: 4

COURSE: SERVICES MARKETING

**Objective**

To enable the students to learn the basic functions, principles and concepts of services marketing .

**UNIT I**

Services Marketing: Meaning - Nature of services -Types and importance - Relationship marketing -Mission, strategy, elements of design, marketing plan market segmentation.

**UNIT II**

Marketing mix decisions: Unique features of developing, pricing, promoting and distributing services -Positioning and differentiations strategies, quality of service industries -Achievement and maintenance, customer support service.

**UNIT III**

Marketing of Financial services: Concept -Features of Banking, Insurance, Lease, Mutual Fund, Factoring, Portfolio and financial intermediary services.

**UNIT IV**

Marketing of Non-Profit Organizations: Services offered by charities -Educational service-miscellaneous services -Power and Telecommunication.

**UNIT V**

Marketing of hospitality: Perspectives of Tourism, Hotel and Travel services - Airlines, Railway, Passenger and Goods Transport -Leisure services

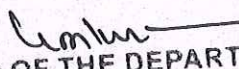
**TEXT BOOK**

S.M.Jha , "Services Marketing" ,Himalaya Publishing Company, 2013, Mumbai

**BOOKS FOR REFERENCE**

1. Ravishankar , "Services Marketing - Indian Perspective", South Asia Publication, 2002, Delhi.
2. Valarie A Zeitnamd and Mary Jo Bitmer , "Services Marketing: Integrating Customer Focus across the Firm", 3rdEdition, TMH, 2003, Malaysia.
3. P.K. Sinha & S.C.Sahoo , "Services Marketing -Text & Readings" , Himalaya,1994, Mumbai.



  
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**SEMESTER - V**

**COURSE CODE: 15UADE507**

**Hours per week: 5**

**Credits: 4**

**COURSE: FUNDAMENTALS OF INSURANCE**

**Objective**

To impart theoretical base on fundamental 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: Functions of the 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**

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.

**REFERENCES BOOKS**

1. Mishra M.N: Insurance Principles and practice; S.Chand & Co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956
4. Dr.P.Periasamy - 'Principles and Practice of Insurance', Himalaya publishing house 2008, Mumbai.
5. A.Murthy - 'Elements of Insurance' Margham Publishers 2006, Chennai



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SEMESTER – V

COURSE CODE: 15UADET505

Credits: 2

COURSE: BUSINESS FINANCE

**Objective**

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

**Unit I**

Business Finance: 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**

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

**Unit IV**

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

**Unit V**

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.

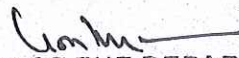
**TEXT BOOK**

1. Sharma Gupta and Shashi K.Gupta, "Financial Management", Kalyani Publishers, 2014, New Delhi.

**BOOKS FOR REFERENCE**

1. Essentials of Business Finance - R.M. Sri Vatsava & Subra Varma Himalaya Publishing House, 2011, New Delhi.
2. I.M.Pande, "Financial Management", Vikash Publication, 2004, New Delhi.
3. Dr.A.Moorthy, "Financial Management" Margam Publications, 2015, Chennai.
4. G.Sudarsana Reddy, "Financial Management", Himalaya publishing House, 2012, New Delhi.
5. Dr.N.Premavathy & Dr.M.Inbalakshmi, "Financial Management", Sri Vishnu Publications, 2010, Chennai



  
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SEMESTER - V

COURSE CODE: 15UADST508

Hours per Week: 3

Credits: 3

COURSE: BUSINESS APPLICATION SOFTWARE-II

**Objective**

On successful completion of this course, the student should have understood the basic framework and how to work in Ms-PowerPoint and Ms-Access.

**UNIT I**

Microsoft PowerPoint: Basics – Using Text – Adding Visual Elements – Charts and Tables – Drawing – Clipart – Sounds – Animation – Apply Time Transitions to Slides - Menus, Toolbars and Navigation in Power Point.

**UNIT II**

Working with PowerPoint: Slide Sorter – Date and Time – Symbol – Slide Layout – Font – Slide Colour Schema – Macros – Custom Animation.

**UNIT III**

Microsoft Access: Database Overview- Creating Database – Creating database through Table Wizard – Modifying Table.

**UNIT IV**

Creating a Table – Rename Columns – Saving the Database – Relationships - Forms.

**UNIT V**

Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing Information between Applications.

**TEXT BOOK**

Sanjay Saxena, “MS-Office 2000”, Vikas Publishing House Private Ltd, New Delhi.

**BOOKS FOR REFERENCE**

1. Timothy J.O’Leary and Lindai O’Leary, “ MS-Office “, IRWIN/McGraw Hill, New Delhi.
2. John Walken Bach, Herb Tyson, Michael R.Groh, Faithe Wempen, Lisa A.Buckl, “MS –Office 2010”, Wiley India Edition, New Delhi.
3. Ed Bort, Woody Leonhard, “Using Ms-Office 2003”, Student –Teacher Edition.



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SEMESTER – V

COURSE CODE: 15UADAL510

Credits: 2

COURSE: VALUES AND ETHICS IN BUSINESS

**Objective**

The basic objective of this paper is to make the students realize the importance of values and ethics in business.

**Unit I**

Introduction: Values-Concept - types and formation of values- ethics- values and behaviour - Values of Indian Managers –Ethics - development of ethics - relevance of ethics and values in business.

**Unit II**

Corporate responsibility of business: employees- consumers and community- Corporate Governance- Code of Corporate Governance- Consumerism- unethical issues.

**Unit III**

Understanding Progress- Results & Managing Transforming: Progress and Results definition - functions of progress- transformation - need for transformation - process & challenges of transformation.

**Unit IV**

Definitions of success- Principles for competitive success - prerequisites to create blue print for success. Successful stories of business gurus - Knowledge and Wisdom: Meaning of knowledge and wisdom - difference between knowledge and wisdom.

**Unit V:**

Concept of Dharma & Karma Yoga: Concept of Karama and kinds of Karam Yoga- Nishkam Karma - and Sakam Karma. Total quality management - Quality of life and quality of work life.

**TEXT BOOK**

Kaur, Tripat, "Values & Ethics in Management", Galgotia Publishers, New Delhi, 2004.

**BOOKS FOR REFERENCE**

- 1.Chakraborty, S.K., "Ethics in Management: A Vedantic Perspective", Oxford University Press, 2000.
- 2.R. R. Gaur, R. Sanghal, G. P. Bagaria, Human Values and Professional ethics, Excel Books, New Delhi, 2010.
- 3.Dr. K. Nirmala, Karunakara Reddy : Business Ethics and Corporate Governance, HPH, New Delhi, 2003



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SEMESTER- VI

COURSE CODE: 15UADCT601

Hours Per Week: 6  
Credits: 4

COURSE: RESEARCH METHODOLOGY

**Objective**

The objective of this course is to develop research orientation among the students and develop analytical skills.

**UNIT I**

Research – Objectives – Types – Research Process – Criteria of Good Research – Research Problem – Steps in formulation of research problem.

**UNIT II**

Research Design – Features of Good Research – Sampling Design – Steps in Sampling Design – Characteristics of Good Sample Design – Types.

**UNIT III**

Sources of Data - Primary and Secondary Sources -Methods of collecting Primary Data - Designing Questionnaires/Schedules in functional areas like Marketing, Finance, Organizational Behavioral and Entrepreneurship.

**UNIT IV**

Processing – Analysis of data – types – Interpretation – Essentials - Techniques – Precautions in writing interpretations.

**UNIT V**

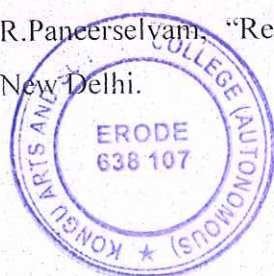
Report Writing: meaning – types of reports - Stages in preparation of Report - Characteristics of a good report - Structure of the report' – Documentation - Footnotes and Bibliography.

**TEXT BOOK**

C.R.Kothari, Gaurav Garg, “Research Methodology Methods and Techniques”, New Age International (P) Limited, Publishers,2004, New Delhi.

**BOOKS FOR REFERENCE**

- 1.S.R. Singh, “Research Methodology”, APH Publishing Corporation, , 2012, New Delhi.
- 2.P. Saravanavel, “Research Methodology”, Kithab Mahal Publishers, 2011, New Delhi.
- 3.R.Paneerselvam, “Research Methodology”, PHI Learning Private Limited, 2014, New Delhi.



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SEMESTER - VI

COURSE CODE: 15UADCT602

Hours per week: 5

Credits: 4

COURSE: ENTREPRENEURSHIP MANAGEMENT

**Objective:**

To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about entrepreneurship

**Unit I:**

Entrepreneurship: Entrepreneur: Meaning of Entrepreneurship-Types of Entrepreneurs-Traits of entrepreneur- Intrapreneur- Role of Entrepreneurs in economic Development-Growth of Women Entrepreneurship-Problems of Women Entrepreneurs-Rural Entrepreneurs- Social responsibilities of Entrepreneurs.

**Unit II:**

Developing successful Business ideas: Recognizing opportunities-trend analysis - generating ideas – Brain storming, Focus Groups, Survey, Customer advisory boards, Day in the life research - Encouraging focal point for ideas and creativity at the firm level. Protecting ideas from being lost or stolen

**Unit III:**

Opportunity Identification and Evaluation: Opportunity identification and selecting the product / service – Generation and screening the project ideas –Market analysis, Technical analysis, cost benefit analysis and net work analysis. Project formulation – Assessment of project feasibility. Dealing with basic and initial problems of setting up of Enterprises

**Unit IV:**

Business Planning Process: Meaning of business plan , Business plan process, Advantages of business planning, preparing a model project report for starting a new venture.

**Unit V:**

Funding: Sources of Finance, Venture capital, nature, venture capital process, Commercial banks, Government Grants IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI

**Text Book**

S.S.Khanka, *Entrepreneurial Development*, S.Chand & Company Ltd 2013, New Delhi.

**Reference Books**

- 1.Vasanth Desai, "*Entrepreneurial Development*", Himalaya Publishing House, New Delhi.
- 2.Panda, Shiba Charan, "*Entrepreneurship Development*", Anmol Publications, New Delhi.
- 3.Renu Arora "*Entrepreneurial Development*". Kalyani Publishers 2004, Ludhiana
- 4.Hisrich, R.D & Peter.M.P, "*Entrepreneurship*", Tata Mc Graw Hill, New Delhi



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SEMESTER - VI

COURSE CODE: 15UADCT603

Hours Per Week : 5

Credits: 4

COURSE: INDIRECT TAXES

**Objective**

To make the students to understand the indirect tax provisions and procedures in India.

**UNIT I**

Indirect taxes – Features – Difference between Direct Tax and Indirect tax – Contributions to Government revenues – Taxation under the constitution – Advantages and disadvantages of Indirect taxes.

**UNIT II**

Excise Duty – Definitions – Classifications of goods- Basis of Charge – Valuation of Excisable goods – Registration of dealers – Clearance of Goods.

**UNIT III**

VAT – Terms and conditions – VAT system in Tamilnadu – Registration of dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Entry Tax - Service Tax – Main Features- Tax on Different Services – Rate of Service Tax.

**UNIT IV**

Custom Duty – Definitions – Restrictions on Import and Export of Goods – Levy of custom Duty- Valuation of Dutiable Goods – Exemptions – Refund of Duty – Clearance of Goods – Offences – Settlement Commission.

**UNIT V**

Central Sales Tax – Objectives – Levy and Collection of CST – Sales and Deemed Sales – Subsequent Sales – Compulsory Registration – Voluntary Registration – Security from Dealer – Registration Procedure - GST in India - Salient features – Registration procedures - Filing Procedures – Payment Procedures.

**TEXT BOOK**

V. S. Datey, “Indirect taxes – Laws and Practice”, Tax Mann Publication (P) Ltd., New Delhi. (latest edition)

**BOOKS FOR REFERENCE**

1. T.S. Reddy & Dr. Y. Hariprasad Reddy, “Business Taxation ( Indirect Taxes)”, Margham Publications, Chennai. (Latest Edition)
2. V.K. Singhanian and Monica Singhanian, “Students guide to Income Tax including Service Tax and VAT”, Taxmann Publication, New Delhi (Latest Edition).
3. V.S. Datey, “Elements at Central Excise and Customs Law”, Taxmann Publication, New Delhi. ( Latest Edition).



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SEMESTER –VI

COURSE CODE: 15UADE604

Hours per week: 5

Credits: 4

FINANCIAL INSTITUTIONS AND MARKETS

Objective

To enable the students to know the functions of Indian Financial Markets and Institutions.

UNIT I

Financial Institutions: Meaning – Characteristics – Money market institutions – Central bank- Commercial banks – Indigenous financial agencies - Capital market institutions –Investment banks –Merchant Banks- Investment companies - UTI – Life insurance companies.

UNIT II

Specialized Financial Institutions: Introduction – Growth – IFCI –IDBI –SFCs – ICICI- EXIM Bank.

UNIT III

Financial Markets: Meaning – Role of financial market – Functions – Constituents of financial market - Money market – Importance of money market – Segments – Call money market –Commercial paper market – Commercial bill market – Certificate of deposit market -Defects in Indian money market.

UNIT IV

Capital market – Evolution and Growth - Functions - Capital market securities - Primary and Secondary Market – Methods of marketing securities in primary market – Intermediaries in Primary market - SEBI Guidelines - Differences between primary market and secondary market.

UNIT V

Indian Stock Exchanges: Functions of Stock exchanges – Traders – Steps in stock trading – Mechanics of settlement - Mechanics of stock trading – Stock indices of BSE and NSE – BOLT - Listing of securities in stock exchange – SEBI regulations on stock exchange – Recent developments in stock market.

TEXT BOOK

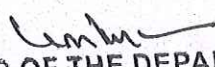
Dr.S.Gurusamy, “Financial Markets and Institutions”, Vijay Nicole Imprints Pvt. Ltd, 2015, Chennai.

BOOKS FOR REFERENCE

1. E.Gordon & K.Natarajan, “Financial Markets & Services”, Himalaya Publication, 2011, Mumbai.

2. L M.Bhole & Jitendra Mahakud, “Financial Institutions and Markets” Tata McGraw Hill 2011, New Delhi.



  
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SEMESTER –VI

COURSE CODE: 15UADE605

Hours per week: 5

Credit: 4

COURSE: 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

TEXT BOOK

R.P.Mohanty & S.G.Deshmukh , “Supply chain management-theories and practice”, Biztantra,2005, New Delhi.

BOOKS FOR REFERENCE

1. Rushton. A., Oxley. J & Croucher. P, “Handbook of Logistics and Distribution Management”,

2nd Edition, 2000, Kogan Page, New Delhi.

2. Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith, “Designing and Managing the supply Chain: Concepts, Strategies and Case Studies”, 2nd Edition, McGraw Hill, 2004, New Delhi.



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SEMESTER -VI

COURSE CODE: 15UADE606

Hours per week: 5

Credits: 4

COURSE: PRINCIPLES OF WEB DESIGNING

Objective

To impart the conceptual knowledge in creating a web page.

UNIT I

HTML and Graphics: Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image and Image map, Table Tags, Form Tags, Frame Tags, and Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms and Style Sheets.

UNIT II

XML: Introduction to XML, Problems with HTML and SGML. Types of XML markup. Document Type Definitions, Linking. Using Style Sheets with XML and XML Summary.

UNIT III

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows and Frames with Java Script. Using Java Script to create smart forms. Introduction to DHTML, Advanced DHTML and Cross browser DHTML.

UNIT IV

CGI and Server side scripting, CGI and WWW, Working of CGI. CGI Server requirements for WINDOWS-NT and UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets and Server-Side.

UNIT V

Web Database Tools, ORACLE and MS-ACCESS, Database tools, PHP. Visual Basic, Scripting Edition and Active Server Pages.

TEXT BOOKS

1. Eric Ladd & Jim O'Donnell, "Using HTML 4, XML and JAVA", Platinum Edition, PHI, New Delhi (Unit I, Unit II and Unit III).
2. Elizabeth Castro, "PERL & CGI", Pearson Education, New Delhi (Unit IV and Unit V).

BOOKS FOR REERENCE

1. Joel Sklar, "Principles of Web Designing", Thomsan Publishing, 2007, Kundli, Haryana..
2. Jenkins, "Web Designing", Willey India Private Ltd, 2007, New Delhi.
3. C.Xavier, "Web Technology and Design", New age International Publishers, 2003, New Delhi.



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SEMESTER -VI

COURSE CODE: 15UADE607

Hours per week: 6

Credits: 4

COURSE: BUSINESS LAW

Objective

To establish the students knowledge on laws relating to contract, sale of goods, hire purchase.

UNIT I

Introduction-sources of law- Law of contract- Essential elements of valid contract - types of Contracts - offer - acceptance - Void Agreement.

UNIT II

Consideration – Types – essentials – exceptions - capacity to contract - Contingent contract persons disqualified by law.

UNIT III

Performance of contract- modes of performance- quasi contract- discharge of contract- modes of discharge- remedies for breach of contract.

UNIT IV

Contracts of indemnity and guarantee- rights of indemnity holder- rights and liabilities of surety - Contract of agency – Creation of agency- Termination of agency.

UNIT V

Sale of goods Act-sale and agreement to sell- conditions and warranties-Hire purchase- Essentials - contents of hire purchase agreement- limitations- rights of hirer- rights of owner - Termination.

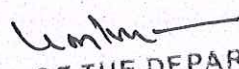
TEXT BOOK

N.D.Kapoor, "Business law", Sultan Chand and Sons, New Delhi.

BOOKS FOR REFERENCE

1. A.K.Singhal, Anil Kanwa Surekha Rathi ,"A text book of Business law", Vayu Education of India, New Delhi.
2. Kavitha Krishna Murthi, "Business law",Global vision publishing house, New Delhi.
3. K.C.Garg,V.K.Sareen, Mukesh Sharma, R.C.Chawla ,"Commercial Law" Kalyani publishers , New Delhi.



  
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SEMESTER- VI

COURSE CODE: 15UADE608

Hours per week: 6

Credits: 4

COURSE: PORTFOLIO AND INVESTMENT MANAGEMENT

Objective

To make the students expertise in investment analysis and frame portfolio for the Investment.

UNIT I

Investment: Definition - Classification of investment - Speculation - Distinction between investment and speculation - Growing popularity of investment – Factors favoring investments – Objectives of investment – Essential features of an investment programme.

UNIT II

Investment alternatives: Investment process – Real investments – Contingent investments – Titular investments.

UNIT III

Portfolio construction: Meaning – Risk – return analysis – Portfolio revision – Problems in revision – Techniques – approaches and portfolio construction – Evaluation of portfolio performance.

UNIT IV

Portfolio Management: Definition – Portfolio Management Process – Factors contributing to Portfolio Management – Policies of Portfolio Management.

UNIT V

Portfolio Management theory: Introduction – Markowitz model – Assumption of Markowitz theory – Features of Markowitz model – Sharpe's portfolio model – Baumol's model.

TEXT BOOK

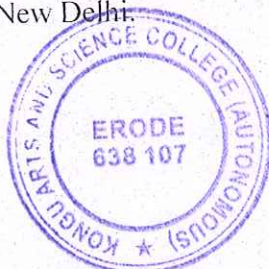
Dr.L.Natarajan, "Investment management (Security Analysis and Portfolio Management)",


Margham Publications, 2011, Chennai.

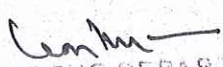
BOOKS FOR REFERENCE

1.Prasanna Chandra, "Investment Analysis and Portfolio Management", Tata McGraw Hill Publishing Company Ltd, 2005, New Delhi.

2.S. Kevin, "Security Analysis and Portfolio Management", PHI Learning Private Ltd, 2011, New Delhi.



  
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SEMESTER - VI

COURSE CODE: 15UADE609

Hours per Week: 6

Credits: 4

COURSE: PROJECT WORK

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	05Marks
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	25 Marks
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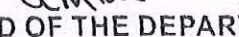
3) End Semester Examination:

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	25Marks (Jointly given by the external and Internal examiner)
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	75 Marks
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SEMESTER - VI

COURSE CODE: 15UADS610

Hours per Week: 3

Credits: 3

COURSE: BUSINESS APPLICATIONS SOFTWARE-II

**Objective**

On successful completion of this course, the student should be able to work efficiently in Ms-PowerPoint, Ms-Access and Tally.

**MS PowerPoint**

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

**MS Access**

1. Create a Student database with the following Tables:  
i).Students Personal Details ii).Students Mark Details
2. Perform the following: a). Relate the Tables b). Create a query to the students passed in all subjects. c). Create a form and report

**Tally**

1. Create a Company, display and alter it.
2. Create a Company, Ledger, display, alter the Ledger and show the relevant result.
3. Create a Company, Voucher, display, alter the Voucher and show the relevant result.
4. Create a Company, by using Inventory information and display the stock summary report.

**Text Book**


1. Sanjay Saxena, "MS-Office 2000", Vikas Publishing House Private Ltd, New Delhi.
2. AK.Nandhani & KK.Nandhani,"Tally 9",BPB publications

**Books for Reference**

1. Timothy J.O'Leary and Lindai O'Leary, "MS-Office ", IRWIN/McGraw Hill, New Delhi.
2. John Walken Bach, Herb Tyson, Michael R.Groh, Faithe Wempen, Lisa A.Buckl, "MS -Office 2010" Wiley India Edition, New Delhi.



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# **KONGU ARTS AND SCIENCE COLLEGE**

**(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)**

**ERODE – 638 107**

# **ACTIVITIES**



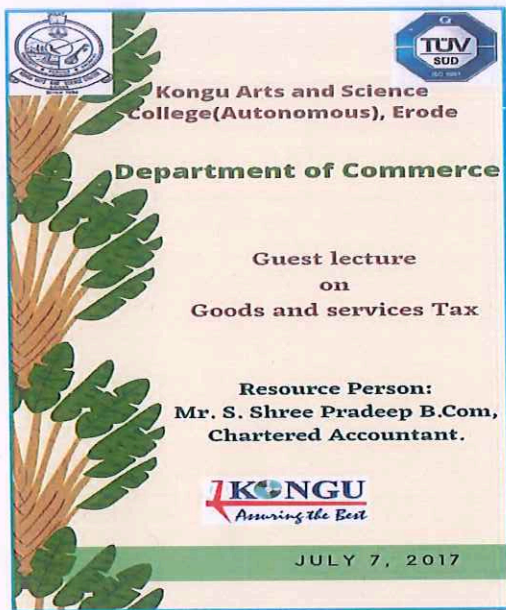


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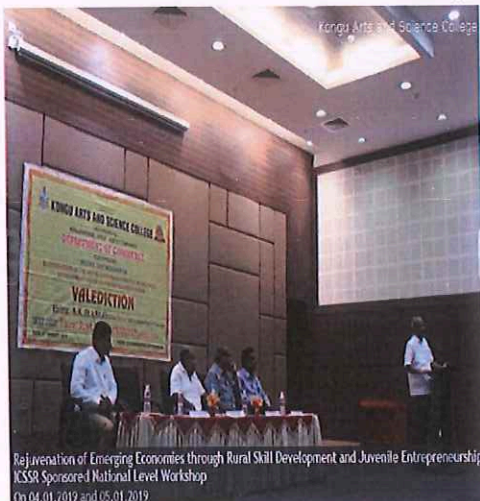
ERODE-638107

DEPARTMENT OF COMMERCE

Rejuvenation of Emerging Economics through Rural Skill Development and Juvenile Entrepreneurship – 07 July 2017



The ICCSR sponsored National Workshop on Rejuvenation of Emerging Economics through Rural Skill Development and Juvenile Entrepreneurship was conducted on 04.01.2019 & 05.01.2019 . The aim of the program was to kindle the young minds in the emerging economics in rural skill development and to come up with innovative start ups. Mr.S.Shree Pradeep, B.Com., Chartered Accountant was the resource person. The resource person explored the emerging trends in Rural Skill Development and Juvenile Entrepreneurship and clarified the doubts of the participants.



Signature of Head of Department
HEAD OF THE DEPARTMENT
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Signature of Principal
Dr. N. RAMAN
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# KONGU ARTS AND SCIENCE COLLEGE (Autonomous)

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## DEPARTMENT OF COMMERCE

### Career Counselling Programme




A Career Counselling Programme was conducted for the final year students on 08.07.2017. The aim of the program was to inculcate the Career Development counselling for final year students. Mr. CA S. Balamurugan, B.Com., ACA., Vice Chairman, Erode Branch of SIRC OF ICAI and Mr. CA K. Ananth B.Com., ACA., BSE was the resource person. The Resource person explained that commerce is a well – structured field to start career plan. The Program covered almost all the sector of commerce like Accountancy, Management, Statistics, Economics, etc., He clarified the doubts and queries of the students and the students had presented their feedback on this program.



  
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**KONGU ARTS AND SCIENCE COLLEGE (Autonomous)**

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**DEPARTMENT OF COMMERCE**

## Orientation Programme for first year students

An orientation programme was conducted on 12.07.2017, 14.07.2017 and 17.07.2017.

Mr. Jay Ganasen was the resource person. The aim of the program is to introduce the course and to showcase the emerging scopes in their fields. The beneficiaries were 195 students.



**KONGU ARTS AND SCIENCE COLLEGE  
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**DEPARTMENT OF COMMERCE**

**Cordially invites you for**

*Orientation Programme  
for first year students*

*Resource Person :  
Mr. Jay Ganasen*

*Date : 12.07.2017, 14.07.2017 and 17.07.2017*

*Time : 10.00am*



Orientation Programme For I Year B.Com, B & I Students  
Mr. Jay Ganasen, Point Blanck Business Consulting Private Limited.  
On 12.07.2017, 14.07.2017, 17.07.2017

*Handwritten signature*  
**HEAD OF THE DEPARTMENT  
DEPARTMENT OF COMMERCE  
KONGU ARTS AND SCIENCE COLLEGE  
(AUTONOMOUS)  
ERODE - 638 107.**



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**Dr. N. RAMAN  
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# KONGU ARTS AND SCIENCE COLLEGE (Autonomous)

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## DEPARTMENT OF COMMERCE

### Role of Youth in Nation Building – 05.08.2017

 **KONGU**  
**ARTS AND SCIENCE COLLEGE**  
(AUTONOMOUS)  
ERODE 638 107

Department Of Commerce  
Cordially invites you for the


*Guest Lecture Programme*  
On  
*Role of Youth in Nation Building*  
- Building Bharat

Presidential Address: Thiru. A.K.ILANGO  
Correspondent

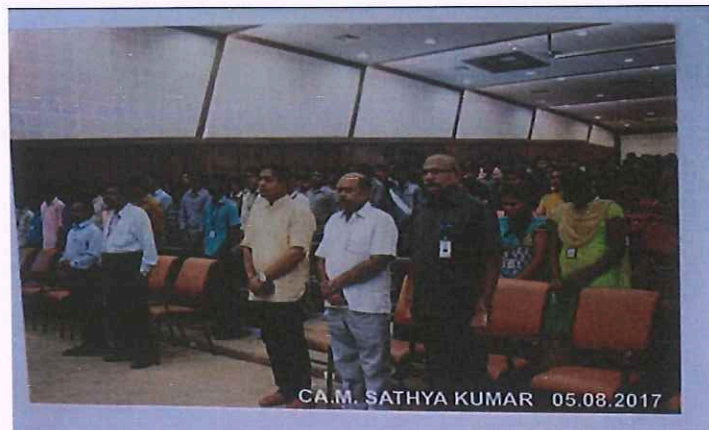
Felicitation: Dr. N.RAMAN  
Principal

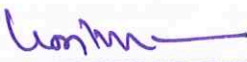
Chief Guest: CA M. SATHYA KUMAR ACA., ACS., CMA,  
Chartered Accountant, Chennai.

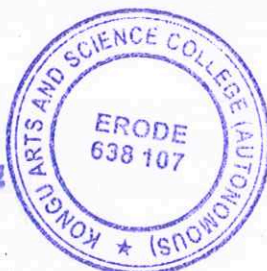
Date & Time: 05.08.2017 @ 10.00 a.m  
Venue: U.V. Swaminatha Iyer Arangam


 **KONGU**  
Founding the Best

Guest Lecture Programme on Role of Youth in Nation Building was conducted on 05.08.2017 . The aim of the program was to encourage the students mind in building up the nation in skill full way. Mr. M Sathya Kumar Chartered Accountant was the resource person. The resource person explored the emerging trends in Rural Skill Development and clarified the doubts of the participants. The beneficiaries were nearly 490 students.



  
**HEAD OF THE DEPARTMENT**  
**DEPARTMENT OF COMMERCE**  
**KONGU ARTS AND SCIENCE COLLEGE**  
(AUTONOMOUS)  
ERODE - 638 107.



  
**Dr. N. RAMAN**  
PRINCIPAL,  
KONGU ARTS AND SCIENCE COLLEGE  
(AUTONOMOUS)  
NANJANAPURAM, ERODE - 638 107.