

MADRAS CHRISTIAN COLLEGE

Department of Commerce

Self-financed Stream



Bachelor of Commerce
Accounting and Finance

Department of Commerce (SFS)
MADRAS CHRISTIAN COLLEGE (Autonomous)
BACHELOR OF COMMERCE (Accounting& Finance)

Sem	Code	Subjects	Title of the Paper	No. of Hours	No. of Credits	CA Max. Marks	ESE Max. Marks
1		Part - I	Language - I	4	3	50	50
		Part - II	English - I	4	3	50	50
	ECAM1	Part - III Major -I	Financial Accounting-I	5	5	50	50
	ECAM2	Part - III Major -II	Business Management	5	5	50	50
	ECAA1	Part - III Allied -I	Business Mathematics & Statistics -I	6	5	50	50
	ECAG	Part - IV (a) General Course	Fundamentals in Accounting	4	2	50	50
		Part - IV (d)	Value education	2	1	50	50
2		Part - I	Language - II	4	3	50	50
		Part - II	English - II	4	3	50	50
	ECAM3	Part - III Major -III	Corporate Accounting - I	5	5	50	50
	ECAM4	Part - III Major -IV	Financial Accounting - II	5	5	50	50
	ECAA2	Part - III Allied - I	Business Mathematics & Statistics - II	6	5	50	50
	ECAG	Part - IV (a) General Course	Fundamentals in Accounting	4	2	50	50
		Part - IV (d)	Value Education	2	1	50	50
3	ECAM5	Part - III Major V	Capital Market	6	5	50	50
	ECAM6	Part - III Major VI	Corporate Accounting -II	6	6	50	50
	ECAM7	Part – III Major VII	Marketing Principles	6	5	50	50
	ECAA3	Part - III Allied II (optional)	Business Economics & Operations Research - I	6	5	50	50
			(or)				
	ECAA4	Part - III Allied II (optional)	Legal Aspects of Business I				
			(or)				
	ECAA5	Part - III Allied II (optional)	International Economics & Business - I				
		Part - IV (b)	Personality Development - I	2			
	ECAA11	Part - IV (b) Inter Disciplinary	Human Resource Management	4	2	50	50
		(or)					
ECAE1	Part - IV (c)	Environmental Studies					

4	ECAM8	Part - III Major VIII	Cost Accounting	6	6	50	50
	ECAM9	Part - III Major IX	Accounting Package-Tally	6	5	50	50
	ECAM10	Part - III Major X	Banking and Financial Services	6	5	50	50
	ECAA6	Part - III Allied II (optional)	Business Economics & Operations Research II	6	5	50	50
			(or)				
	ECAA7	Part - III Allied II (optional)	Legal Aspects of Business II				
			(or)				
	ECAA8	Part - III Allied II (optional)	International Economics & Business II				
		Part - IV (b)	Personality Development - II	2	3	50	50
	ECAA11	Part - IV (b) Interdisciplinary	Human Resource Management	4	3	50	50
			(or)				
	ECAE1	Part - IV (c)	Environmental Studies				
5	ECAM11	Part - III Major XI	Management Accounting	6	5	50	50
	ECAM12	Part - III Major XII	Research Methodology	6	5	50	50
	ECAM13	Part - III Major XIII	Income Tax	6	5	50	50
	ECAM14	Part - III Major XIV	Insurance	6	5	50	50
	ECACT1	Part - IV (b) Skill Based Computer Training	Introduction to Information Technology & MS Office	2	3	50	50
	ECAGE1	Part - IV (b) Skill Based General Elective	Business Communication (or) Entrepreneurship and Small Scale Business (or) Web Designing	4	3	50	50
6	ECAM15	Part - III Major XV	Auditing	6	5	50	50
	ECAM16	Part - III Major XVI	Portfolio Management	6	5	50	50
	ECAM17	Part - III Major XVII	Financial Management	6	5	50	50
	ECAM18	Part - III Major XVIII	Project Work	6	5	50	50
	ECAM19	Part - III Major XIX	Internship	6	5	-	100
		Part - IV	Extension Activities		1		

FINANCIAL ACCOUNTING – I

Semester – I
Major – I

Total hours: 75
Total Credits: 5

Objectives:

To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organizations

UNIT I

Introduction to Accounting. Meaning and scope of accounting, definition of accounting – objectives of accounting – Basic accounting concepts and conventions

UNIT II

Single entry – Definition and salient features – Difference between single entry and double entry system – Statement of affairs – Conversion method

UNIT III

Royalty Accounting – Rent and Royalty – Minimum Rent – Short workings Re-coupment of short working – Surplus – Abnormal fall in output.

UNIT IV

Partnership Accounts – Admission – Retirement – Death of a Partner

UNIT V

Partnership Accounts – Dissolution of a partner – Insolvency of a partner (Garner vs. Murray) – Insolvency of all partners – Gradual realization of assets and piecemeal distribution.

Books for Reference:

1. S.P Jain & K.L Narang, Financial Accounting – Kalayani Publishers – 2002
2. R.L Gupta & V.K Gupta, Financial Accounting – Sultan Chand Publishers – 1992
3. M.C Shhukla & T.S Grewal, Advanced Accounting – Sultan Chand – 1974
4. R.L Gupta & Radhaswamy, Advanced Accounting – Sultan Chand – 1972
5. P. Iyengar, Advanced Accountancy, Vikas Publishing
6. Basu & Das, Practice un Accountancy, Sultan Chand

BUSINESS MANAGEMENT

Semester - I
Major – II

Total hours: 75
Total Credits: 5

Objectives :

To provide an insight into the various functions of a manager and management practices applied in organization

UNIT-I

Management-Meaning –Function-Managementa science or an Art or Profession –Management and Administration – Contributions by F.W.Taylor , Henry Fayol, Elton Mayo, Peter Drucker

UNIT II

Planning – Importance – Process – Limitations - Types of Plans – Objectives – MBO – Policies – Procedures – Strategies – Programmes – Obstacle to Effective Planning – Forecasting – Techniques – Decision Making .

UNIT III

Organizing – Principles – Organisation structure – Line and Staff –Organisational charts and manuals – Delegation & Decentralization – Span of management - Authority and responsibility

UNIT IV

Staffing-Manpower planning – Recruitment – Sources of Recruitment – Selection - Process – Training – On the job methods – Off the job methods – Promotion .

UNIT V

Direction – Principles of direction – Motivation – Theories of Motivation – Maslow, Herzberg, Mc Gregor , Mc Clelland – Theory X, Theory Y, Theory Z – Leadership – Theories – Styles – Communication – Types – Barriers – Control – Coordination.

BOOKS RECOMMENDED

1. Koontz&Weihrich, Essentials of Management, Mc GrawHill, 1986
2. Armstrong Michael , Handbook of management techniques, Kogan Page Publishers, 2001
3. S.S Chatterjee, An Introduction to Management, World Press, 1963
4. Peter F. Drucker, The Practice of Management, Harper, 1954
5. L.M. Prasad, Principles and Practice of Management, APH Publishers
6. Hampton, Management, Mc Graw Hill, 1986
7. Robbins, Management, Pearson/Prentice Hall, 2007
8. Ivancevich, Management, Mc Graw Hill, 1997
9. Draft, Management, Dryden Press, 2000

BUSINESS MATHEMATICS AND STATISTICS - I

Semester - I
Allied – I

Total hours: 90
Total Credits: 5

Objectives:

Impart sound knowledge on the application of mathematical techniques for business decision-making and logical reasoning

UNIT I

Algebra – Ratio- Proportion- Arithmetic Progression- Geometric Progression

UNIT II

Interest – Simple Interest- Compound Interest- Discount on bills- Annuities- Annuity certain- Annuity due- Immediate Annuity- Annuity Contingent- Perpetual Annuity- Deferred Annuity- present Value

UNIT III

Matrix- Definition- Types of matrices- Matrix Operations- Transpose of a matrix- Inverse of a matrix- Solving simultaneous equations- matrix method- Crammer's rule.

UNIT IV

Calculus: Differentiation- rules- parametric- Successive differentiation- maxima and Minima- Points of Inflexion- Application of derivatives in decision- making(excluding trigonometric functions)

UNIT V

Calculus: Integration- Indefinite and Definite integration- Integration by substitution- By parts- Application of Integration in decision-making (excluding trigonometric functions)

BOOKS RECOMMENDED

1. Sanchetti & Kapoor, Business Mathematics, K G Saur, 1979
2. Draper and Klingman, Mathematical Analysis, Harper & Row, 1986
3. Copper, Business Research methods, R D Irwin, 1985
4. Levine, Business Statistics, Prentice Hall, 1998
5. R.F.J Dewhurst, Mathematics for Accountants and Managers, Prentice Hall

6. Loven Rubin, Kirk Patrik, Quantitative approaches to Management, Sultan Chand, 2004

FUNDAMENTALS IN ACCOUNTING

Semester I
General Course I

Total hours: 60
Total Credits: 2

Objectives:

To provide basic and essential knowledge regarding Accounting

UNIT I

Introduction to Accounting – Meaning – Accounting concepts – Conventions

UNIT II

Journal – Preparation of subsidiary books- Purchase book – Sales book – Purchase return book – Sales returns book – Cash book

UNIT III

Ledger Posting and Preparation of Trial Balance-Meaning – Methods of preparing trial balance

UNIT IV

Preparation of Trading and Profit and Loss Account and Balance Sheet

UNIT V

Final Accounts of a Company-Preparation of company final accounts.

BOOKS RECOMMENDED

1. R.L. Gupta & Radhaswamy, Advanced Accountancy Vol.I, Sultan Chand & Sons,1999
2. Jain & Narang, Financial Accounting, Kalyani Publishers,1997
3. R.L.Gupta & V.K.Gupta, Financial Accounting, Sultan Chand & Sons,2006
4. Larson, Financial Accounting, Irwin, 1994
5. Harrison Horngen, Introduction to Financial Accounting, Pearsons higher Edication,Aug 12,1995

CORPORATE ACCOUNTING - I

Semester - II
Major – III

Total hours: 75
Total Credits: 5

Objectives:

Imparting a profound knowledge on accounting procedures and standards of Corporate Houses.

UNIT I

Issue of shares – Forfeiture and Re-issue of shares – bonus

UNIT II

Redemption of Preference shares – Underwriting of shares and debentures

UNIT III

Company final accounts

UNIT IV

Profits prior to incorporation – Valuation of Goodwill and Shares

UNIT V

Liquidation of Companies – Liquidators final statement of accounts.

BOOKS RECOMMENDED

1. R.L Gupta and Radhaswamy, Corporate Accounting- Sultan Chand & Sons- 1972
2. M.C Shukla and T.S Grewal, Corporate Accounting , Vikas Publishing House
3. Jain and Narang, Corporate Accounting- Kalayani Publishers - 1997
4. Chakraborti, Corporate Accounting, Venus Pub. House

FINANCIAL ACCOUNTING II

Semester – II
Major – IV

Total hours: 75
Total Credits: 5

Objectives:

To impart fundamental knowledge of accounting and introduce the accounting procedure applicable to various forms of organizations

UNIT I

Depreciation Accounting – Meaning – Methods of Depreciation – Straight Line Method - Diminishing Balance Method – Change in the method of Depreciation.

UNIT II

Hire Purchase and Installment Accounting-Default and Repossession-Hire purchase trading account- Installment Purchase (Theory only)

UNIT III

Insurance claims account – loss of property and loss of stock-average clause- Loss of profit

UNIT IV

Branch Accounts – Debtors System – P&L account – Stock and Debtors System (Independent branch excluded)

UNIT V

Departmental accounts – Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

BOOKS RECOMMENDED

1. S.P Jain & K.L Narang, Financial Accounting – Kalayani Publishers – 2002
2. R.L Gupta & V.K Gupta, Financial Accounting – Sultan Chand Publishers – 1992
3. M.C Shukla & T.S Grewal, Advanced Accountancy – Sultan Chand – 2004
4. R.L Gupta & Radhaswamy, Advanced Accountancy – Sultan Chand – 2006
5. S.P Iyengar, Advanced Accountancy, Vikas Publishing
6. Basu & Das, Practice in Accountancy, Sultan Chand

BUSINESS MATHEMATICS AND STATISTICS II

Semester - II
Allied – II (Compulsory)

Total hours: 90
Total Credits: 5

Objectives:

To impart knowledge on the application of quantitative techniques in business decision making and other related fields

UNIT I

Introduction – Measures of Central Value- Mean, Median, Mode – Harmonic mean –Geometric Mean

UNIT II

Measures of dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation –Variance- Coefficient of variation –Skewness – Karl Pearson and Bowleys

UNIT III

Correlation- Karl Pearson's coefficient of correlation –Probable error- Standard error- Rank correlation- Concurrent Deviation - Regression analysis- Simple regression equations

UNIT IV

Index Numbers- Simple aggregates- Weighted Aggregates- Test of consistency of Index Numbers- Chain Base- Base Shifting-Splicing-Deflating - Family Budget

UNIT V

Analysis of time series- Semi average method- Moving Average method - Method of least squares

Probability- Addition and Multiplication Theorems (Simple problems)

BOOKS RECOMMENDED

1. S.P. Gupta- Statistical Methods- S. Chand & Co. Ltd-.2003
2. Pillai RSN & Bagavathi -Practical Statistics- S Chand & Company Ltd 2003
3. [Richard I. Levin&David -S. Rubin](#) Statistics for Management Prentice Hall 2004
4. [S C Gupta, Indira Gupta-Business Statistics](#) Himalaya Publishing House, 2007

CAPTIAL MARKET

SEMESTER III

Major V

Total hours :75

Total credits: 5

Objectives:

To introduce the concepts of financial markets and making students aware of primary and secondary markets in India and also provide insight into the regulatory framework of stock exchange.

UNIT I

Financial Markets- Classification of Financial markets - Capital market- Importance of capital market- Classification of capital market.

UNIT II

New Issues Market- Meaning – Distinctions and relationship- New Issue market and Stock exchange – Function of NIM- Instruments of Issues- Players in the NIM- Recent Trends.

UNIT III

Secondary market- Stock exchanges in India – Organization- Listing of securities- Group A, Group B, Group C – Listing procedure – Criteria for listing – Listing Obligations- Stock Brokers – kinds of brokers.

UNIT IV

Trading in stock exchanges- Methods of trading- Kinds of Transaction- Genuine Trading vs Speculative trading - Kind of Speculators – Speculative Transactions- Recent Development.

UNIT V

SEBI – Objectives – Functions – Powers – (SEBI Guidelines: Primary market, Secondary Market – FII- Bonus Issues, Rights Issue, Debentures, Underwriters), Investor Protection.

OTCEI – Features, Trading in OTCEI, listing on OTCEI

NSE- features – BSE.

BOOKS RECOMMENDED

1. VA Avadhani, Capital Markets, Himalaya Publishing House,2008
2. Frank J Fabozzi, Capital Markets: Institutions and Instruments,Franco Modigliani,Prentice Hall,2008
3. M.Y.Khan, Financial services, Tata Mc Graw Hill
4. P.Mohana Rao & R.L. Hyderabad, Financial Services,Deep&Deep Publications (P) L
5. V.K.Bhalla, Management of financial services, Anmol Publications Pvt Ltd
6. E.Gordon & K.Natarajan, Financial markets and services, Himalaya Publications
7. Promod Mantravadi, Financial services, ICAI Publications.

CORPORATE ACCOUNTING II

Semester - III
Major – VI

Total hours: 75
Total Credits: 6

Objectives:

To enable the students to understand the accounts of certain specific types of companies

UNIT I

Insurance Company Accounts – Life Insurance and General Insurance

UNIT II

Banking Company Accounts – Preparation of Profit and Loss account and Balance Sheet

UNIT III

Alteration of Share Capital – Internal Reconstruction.

UNIT IV

Amalgamation, Abortions and External Reconstruction – Purchase and Merger

UNIT V

Holding Companies – Preparation of Profit and Loss account and Consolidated Balance Sheet

BOOKS RECOMMENDED

1. Gupta and Radhaswamy, Corporate accounting – Sultan chand & sons - 1972
2. Shukla and Grewal, Advanced Accounting - Vikas Publishing house - 1996
3. Jain and Narang, Corporate Accounting, Kalayani publishers - 1997
4. Chakraborti D K, Development of Corporate Accounting in India, Venus Pub House, 1994.
5. S.N.Maheswari – Advanced Accountancy, Sultan Chand & Sons.

MARKETING PRINCIPLES

Semester III
Major VII

Total Hours: 75
Total Credits: 5

Objectives:

To acquaint the students about the marketing framework as a way of discovering and meeting consumer needs.

UNIT I

Marketing – Meaning – Concepts of marketing – Importance of Marketing – Marketing mix.

UNIT II

Market Segmentation – Basis for segmenting – Market targeting

UNIT III

Product – Product differentiation – Product positioning – Branding – Packaging – New Product development – Product life cycle – Distribution channels.

UNIT IV

Pricing – Significance of pricing – factors influencing pricing – Pricing strategies – Promotion – Types of Promotion

UNIT V

Online marketing – Globalization – Concepts – Impact on Indian markets.

BOOKS RECOMMENDED

1. Philip Kotler, Marketing Management, Prentice Hall of India Pvt Ltd, NewDelhi, 2002
2. V.S.Ramaswamy and S.Namakumari, Marketing Management, Mac Millan India P Ltd, 2007
3. Memoria CB & Joshi RI, Principles and Practive of Marketing, Kitab Mahal Distributors, New Delhi, 2003
4. Rajan Nair.N, Marketing, Sultan Chand & Sons, New Delhi, 2006
5. Walker, Management Strategy: Planning and Implementation, Tata Mcgraw Hill Pvt Ltd., New Delhi, 2004

BUSINESS ECONOMICS AND OPERATIONS RESEARCH I

Semester - III
Allied (Optional) – II

Total hours: 90
Total Credits: 5

Objectives:

To give a comprehensive knowledge of Demand Forecasting, Factors of production, Pricing policy and Pricing methods

UNIT I

Introduction- Definition – Nature – Scope of economics- Basic assumptions of economics- Usefulness of economics- Micro and macro economics

UNIT II

Demand Analysis- Individual & market demand- utility analysis of demand
Indifference curve analysis of demand- Elasticity of demand- Demand forecasting

UNIT III

Factors of production- Land and its characteristics- Labour- Characteristics -Merits and Demerits – Capital – characteristics and formation – Law of returns – Production functions

UNIT IV

Cost and production analysis- Cost concepts and classification- Cost output relationships

UNIT V

Pricing decisions- Pricing under perfect competition- Pricing under imperfect competition- Pricing under Perfect competition, Monopoly, Monopolistic competition, Oligopoly, Duopoly- Kinked Demand Curve, Pricing decisions

BOOKS RECOMMENDED

1. Varshney & Maheswari -Managerial Economics, Sultan Chand & Sons,2003
2. Habibour Rahman.-Managerial Economics, Himalaya Publishing House 2002
3. Chopra O. D. -Managerial Economics, Tata Macgraw Hill publishing Co. 2004
4. Samuelson P. A-Economics , Macgraw Hill-Kgakwsia Co. London, 1999

LEGAL ASPECTS OF BUSINESS - I

Semester - III
Allied (Optional) – II

Total hours: 90
Total Credits: 5

Objectives:

To provide an understanding of legal environment in which business is conducted

UNIT – I

The Indian Contract Act 1872 – Essentials of Contract – offer and Acceptance – Consideration – Capacity – Consent.

UNIT – II

The Indian contract Act 1872 – Performance – Discharge – Remedies for breach of contract – Quasi Contract.

UNIT – III

Special contracts – Contract of Bailment – Duties and Rights of Bailor and Bailee - Pledge

UNIT – IV

Contract of Agency- Types, Creation, duties, rights of Principal and Agent – Termination of Agency.

UNIT –V

Sale of Goods Act, 1930 – Sale and Agreement to sell – Conditions and Warranties – Passing of property – Performance – Remedies for breach – Rights of unpaid seller – Auction sale.

Books for Reference:

1. N.D. Kapoor, Mercantile Law, Sultan Chand & Sons
2. M C Kuchal, Business Law, Sultan Chand Publishers
3. M V Dhandapani, Business Law, Sultan Chand Publishers
4. P. Saravanavel & S. Sumathi, Legal Aspects of Business, Himalaya Publishers 2004
5. Bare Acts, Indian Contracts Act, Sale of Goods Act.

INTERNATIONAL ECONOMICS AND BUSINESS I

Semester III
Allied (Optional) II

Total hours : 90
Total credits : 5

Objectives:

To give a comprehensive idea of mechanism of international trade and its varied aspects.

Unit I

International Trade – Importance of International Trade, Theories of Foreign Trade: - Theories of Adam Smith, Ricardo, Heckscher's Heckscher-ohlin.

Unit II

Balance of Trade, Balance of Payment – Concepts – Causes of Disequilibrium, Methods to Correct Disequilibrium – Fixed and Floating Exchange Rates – Euro – Dollar Marketing (An overview).

Unit III

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

Unit IV

International Economic Organizations and its Functions
IMF, IDA, IFA, ADB, UNCTAD, UNIDO.

Unit V

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

Recommended Books

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House – Mumbai – 04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) – Pearson Education Asia – Addison Wesley Longman (P) Ltd. – Delhi -92.
3. Robert J.Carbaugh, International Economics – Thomson Information Publishing Group – Wadsworth Publishing Company – California.
4. H.G.Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi – 14.

HUMAN RESOURCE MANAGEMENT

Semester - III
Inter Disciplinary

Total hours: 60
Total Credits: 2

Elective Paper – Interdisciplinary

Objective:

To examine the current state of the HR practice.

UNIT I

Introduction – Objective – HRM in a changing environment.

UNIT II

Human Resource Planning – Job analysis – Job Description – Recruitment and Selection strategies – Orientation & Induction.

UNIT III

Job Satisfaction & Motivation – Performance appraisal system.

UNIT IV

Maintenance of Human resource – Compensation – Perks & Fringe Benefits Rewards – Physical Benefits.

UNIT V

Quality of Work Life – Employee Welfare – Grievance Machinery – Participative management.

Recommended Books

1. P.C.Tripathi, Personnel Management and Industrial Relations, Sultan Chand 2004
2. V S P Rao, Human Resource Management, Excel Books, 2nd Edition
3. Aswathappa, Human Resource and Personnel Management, Tata Mc Graw Hill, 3rd Edition
4. L M Prasad, Human Resource Management, Sultan Chand
5. C B Gupta, Human Resource Management, Sultan Chand

COST ACCOUNTING

Semester IV
Major VIII

Total Hours: 90
Total Credits: 6

Objectives:

To explain elements of cost, preparation of cost sheet and techniques of costing.

UNIT I

Cost accounting – nature, scope and importance – Relationship of cost and financial accounting – Cost sheet – Tender – Reconciliation of cost and financial records

UNIT II

Elements of costs - Material – Labour and overheads – Purchases – Pricing of materials LIFO & FIFO methods – inventory control –material accounting. Labour cost – computation and control – piece rate and time rate, wages and incentive methods – Taylor, Merrick, Halsey, Rowan

UNIT III

Direct & indirect expenses – Overheads classification – activity based concept – allocation – apportionment of overheads, Overhead recovery rate – under and over absorption.

Unit IV

Unit costing – Operating costing – Job costing – Batch costing – Contract costing

UNIT V

Process costing –Inter process profits – Valuation of work in progress – Normal and abnormal loss – By product and joint product accounting.

Books recommended:

1. S P Jain, K L Narang, Principles and practice of Cost Accounting, Kalyani Publishers, New Delhi, 2000
2. S P Iyengar, Principles and practice of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2000
3. S N Maheswari, Principles of Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2000
4. N K Prasad, Cost Accounting, Vrinda Publications (P) Ltd, New Delhi, 2000
5. V K Saxena, CD Vashist, Cost Accounting, Sultan and Chand Sons Ltd, New Delhi, 2000
6. M N Arora, Cost accounting- Theory and Practice, Sultan and Chand Sons Ltd, New Delhi, 2000

ACCOUNTING PACKAGE-TALLY

Semester IV
Major IX

Total hours :75
Total credits: 5

Objective:

To enable the students to understand the mechanized accounting structure.

UNIT I

Creation of Company, Computerized recording of journal entry – cash and bank transactions

UNIT II

Computerized recording of purchase and sale invoice, debit/credit notes delivery note, purchase order, sale order etc

UNIT III

Computerized practice to prepare final accounts – trading and profit & loss account, balance sheet with minor adjustments

UNIT IV

Computerized maintenance of stock records – Creation of Stock group – Stock category – Stock Item and Preparation of Stock register

UNIT V

Computerized assistance to prepare bank reconciliation statement etc.,

Books for reference:

1. Nadhani A.K & Nadhani .K.K, Implementing Tally 6.3
2. Nellai Kannan.c , Tally
3. Namarata Agrawal, Financial Accounting on Computers using Tally
4. R.L. Gupta & Radhaswamy, Financial Accounting, Sultan Chand

BANKING AND FINANCIAL SERVICES

Semester IV
Major X

Total hours :75
Total credits: 5

Objectives

To introduce the students to banking operations and other financial services

UNIT I

Origin of banks-classification-definition-types of banking system- banking structure-RBI-Commercial Banks-Co-operative banks- RRB

UNIT II

Private sector banks and foreign banks-role-services-credit cards-debit card-ATM-Electronic mail accounting-Tele transfer-E-Banking

UNIT III

Financial services- Meaning- Importance- Merchant Banking-Services of Merchant Banks-Qualities required for Merchant Bankers-Progress of Merchant Banking in India

UNIT IV

Hire purchase-Features-Leasing-Features-Types of lease accounts-Factoring-Functions of factor-types of factoring-Forfaiting

UNIT V

Mutual Fund-Concept and origin of mutual fund-Growth of mutual fund in India-Overview of Venture capital financing.

BOOKS RECOMMENDED

1. Sundaram, Varshney, Banking and Financial System, Sultan Chand & Sons, NewDelhi, 2004
2. S.N.Maheshwari, Theory and Practice of Banking, Kalyani Publishers, 2005
3. Radhaswamy, Vasudevan.S.V., A text book of banking, S.Chand & Co. Ltd, NewDelhi,2004
4. M.L.Tannon, Banking Law and Practice in India, Thacker Co.Ltd, Mumbai,2004
5. Hooman Estelami, Marketing Financial services, Dog ear Publishing
6. Evelyn enrich & Duk Fanelli, The Financial Services Handbook, Bloomerg Press
7. M.Y.Khan, Financial services, Tata Mc Graw Hill
8. P.Mohana Rao & R.L. Hyderabad, Financial Services,Deep&Deep Publications (P) L
9. V.K.Bhalla, Management of financial services, Anmol Publications Pvt Ltd

BUSINESS ECONOMICS AND OPERATIONS RESEARCH II

Semester - IV
Allied Paper (Optional) – II

Total hours: 90
Total Credits: 5

Objectives

To impart knowledge on the application of Operations Research Techniques in business decision making and other related fields

UNIT I

Definitions of Operations Research- Characteristics- Necessity of Operations Research in Industry- Scope- Operations Research and decision making- Difficulties in Operations Research- Limitations of Operations Research

UNIT II

Linear Programming- Introduction – LPP – Graphical – Simplex Method (Simple Problems only)

UNIT III

Game Theory: Decision Making- Conditions of certainty- Uncertainty- Two persons zero sum game with saddle point- Matrix reductions by dominance- Two Person zero sum game without saddle point- Mixed strategies- Graphical method

UNIT IV

Transportation- Introduction – Basic feasible solution- North West Corner Rule- Least Cost Method- VAM- Optimality Test – MODI Method

UNIT V

Assignment Problems

BOOKS RECOMMENDED

1. R. Panneerselvam,- Operations Research, PHI (2002).
2. Hamdy Taha, -Operations Research – An Introduction, 7th edition PHI (2003)
3. Susy Philipose,- Operations Research, Tata.Mcgraw.Hill. New Delhi.2002
4. S. D. Sharma,- Operation Research, Kedarnath and Rannalt Pub.2002
5. Hira and Gupta, -Operation Research, S. Chand and Co.2002
6. Ackoff R. L. and M. W. Saselni,- Fundamentals of OR, Willey, New York1999

LEGAL ASPECTS OF BUSINESS - II

Semester - IV
Allied (Optional) – II

Total hours: 90
Total Credits: 5

Objectives :

To enable students to understand the legal environment of the corporate world.

UNIT I

Introduction- Nature of Company- Company Law- its History and Administration- Kinds of Companies

UNIT II

Incorporation of Company- Memorandum of Association- Articles of Association.

UNIT III

Prospectus- Membership in a Company- Company Management

UNIT IV

Meetings and Proceedings- General Meeting- Statutory Meeting- Quorum- Minutes- proxies- Voting & Poll- Ordinary Resolution- Special Resolution- Resolutions requiring special notice.

UNIT V

Winding up- Meaning- Modes- Consequences of winding up- Liquidator- Duties- Power and Liabilities

Books for Reference:

1. N.D.Kapoor, Company Law, “Elements of Company Law”, Sultan Chand&sons ,New Delhi, Twenty eighth edition 2007
2. Gogna P.P.S, “A textbook of Company Law”, S.Chand & Company Ltd; New Delhi, 2004
3. Kathirevan.S, “Elements of Company Law”, Taxman; New Delhi
4. Bare Act, “Companies Act 1956”

INTERNATIONAL ECONOMICS AND BUSINESS II

Semester - IV
Allied Paper (Optional) – II

Total hours: 90
Total Credits: 5

Objectives

To give a comprehensive idea of mechanism of international trade and its varied aspects

Unit I

Introduction to International business – Internationalisation stages – International Business Environment – Theories of Multinational Business – Nature and working – competitive advantage – Multi National Corporations – Globalisation of World. Economy.

Unit II

Global Strategic management and Business ethics – Market Selection – Process – Determinant of Market Selection – Market Profile – Market Segment Selection – Market Entry Strategies.

Unit III

International Product Decision – New Product Development – Alternative Product Strategies – Globalisation vs. Localisation.

Unit IV

International Pricing – Pricing Methods/Approaches – Transfer pricing – Dumping International Logistics – Promotion Strategies.

Unit V

Theories of International investments – Foreign Investments – Types – Factors affecting international Investment – Foreign Direct Investment – India's Position.

BOOKS RECOMMENDED:

1. Subba Rao P, Interantional Business, Himalayan Publishing House
2. Cherunilam Francis, International Business, Wheeler Publishing Co.
3. Philip Cateron, International Business, Toppan Company Ltd.

MANAGEMENT ACCOUNTING

Semester - V
Major – XI

Total hours: 90
Total Credits: 5

Objectives:

To emphasize how management accounting is an essential tool of management in planning, controlling and decision making.

UNIT I

Management accounting – Definition – Nature and Scope – Limitations – Financial statement analysis – Techniques of financial analysis – Comparative statement.

UNIT II

Ratio analysis – Meaning – Uses – Limitations – Classification of Ratio's – Computation of Ratio's - Liquidity – Activity/ Turnover – Solvency – Profitability – Calculation for Balance sheet.

UNIT III

Fund flow analysis – Meaning – Utility – Limitations – Preparation of fund flow statement – Cash flow analysis – Meaning – Utility – Limitations – Preparation of cash flow statement – Difference between cash flow and fund flow analysis.

UNIT IV

Cost – Volume – Profit Analysis – meaning – Break even point – Marginal Costing – Decisions involving alternative choice.

UNIT V

Budgetary Control – Meaning – Advantages – Limitations – Classification and types of budgets – Zero base budget.

BOOKS RECOMMENDED:

1. S.N. Maheswari, Management Accounting, Sultan Chand and Sons
2. Khan & Jain, Management Accounting, Tata Mc Graw Hill
3. N.P. Sreenivasan, , Management Accounting, Stosius Inc/Advent Books Division, 1986
4. Man Mohan & S N Goyal, ,Principles of Management Accounting, Wheeler Publisher
5. Saxena & Vashist, , Advanced Cost and Management Accounting, Sultan Chand & Sons, 2000

RESEARCH METHODOLOGY

Semester V
Major XII

Total Hours: 90
Total Credits:5

UNIT I

Research: Meaning and purpose – essentials of scientific method – limitations in social and behavioural research – types of research: explanatory, pure, applied, analytical, descriptive, historical, experimental, survey, case study

UNIT II

Business research design: steps in business research – selection and formulation of a research problem – review of previous research – scope of the study – setting up of objectives – definition of concepts – formulation of hypothesis and research questions – preparation of research design

UNIT III

Formulation of hypothesis: meaning of hypothesis – types of hypothesis – sources of hypothesis – sampling techniques: sampling theory – sampling error and data collection error – sample size – sampling methods – sample unit and sample size

UNIT IV

Principles and methods of collection of data: primary and secondary data-observation – interview – questionnaire – telephone interviews – construction of interview schedule and questionnaire – scales –checklist, pretest, pilot study – reliability testing and validating a questionnaire – attitude measurement – methods of scale construction – multidimensional scaling

UNIT V

Processing and analysis of data: tabulation- data processing through computers – report writing – types of reports – contents of a report – steps in drafting a report.

BOOKS RECOMMENDED:

1. William C Emory, Business Research Methods, R D Irwin Inc
2. Robert G Murdrick, Business Research: Concepts and Practice, International Text Book Company
3. Claus Moser & Graham Kalton, survey Methods in Social Investigation, Gower Publishing Co.
4. David Kaplan, The Sage Hand Book of Quantitative Methodology, Sage Publications
5. Anderson J Berry H D & Poole M, Thesis and Assignment Writing, Wiley Eastern Limited
6. Taylor ete al. Research Methodology:A guide for researchers in management and social sciences, PHI Learning
7. Uma Sekaran, Research Methods for Managers: A skill Building Approach, John Wiley and Sons.

INCOME TAX

Semester V
Major XIII

Total Hours: 90
Total Credits:5

Objectives:

To make the students familiar with the basic concepts of IT and enable them to learn computation of income

Unit I

Introduction to tax – basic concepts – residential status of individuals – agricultural income.

Unit II

Salary income: Definition – characteristics of salary – computation of salary income u/s17(1) – annual accretion – allowance- perquisites- profits in lieu of salary – deductions u/s 16

Income from house property: meaning – annual value – deduction from annual value.

Unit III

Profits and gains from business and profession: computation – allowable and disallowable expenses – General deductions – principles – provisions relating to depreciation.

Unit IV

Capital gains: Definition of capital assets – long term and short term – transfers – cost of acquisition – cost of improvement – exempted capital gains

Unit V

Income from other sources – computation – grossing up – deductions and other relevant provisions.
Deductions – u/s 80. 80CCC, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA(theory only)

BOOKS RECOMMENDED:

1. Vinod Singhania, Direct Taxes and Practices, Taxman Publication, New Delhi, 2008
2. Guar and Narang, Income tax Law and Practice, Kalyani Publisers,2008
3. Mehrotha, Income tax Law and Accounts, Sahitiya Bhawan Publication, Agra, 2008
4. T N Manoharanm Hand book on Income tax, Snowwhite publication (P) Ltd., Mumbai, 2008
5. Bhagwati Prasad, Income tax Law and Practice, Wishwa Prakashan Publications, New Delhi, 2008

INSURANCE

Semester V
Major XIV

Total Hours: 90
Total Credits:5

Objectives:

To know the working of insurance and the role it plays in the Indian economy and explain the prospects of insurance as a career

UNIT I

Introduction – Historical background – Basic concepts and terminology – Types of insurance – Functions and scope of the various types of insurance – Major principles of insurance.

UNIT II

Insurance Market structures – Types of insurance companies – Proprietary and mutual companies – Friendly societies – Lloyd's – Composite companies – Specialists companies the GIC and LIC in India.

UNIT III

Role of the IRDA – Tax benefits pertaining to Insurance

UNIT IV

Insurance Products – Life Assurance Term, Whole Life Annuities and Endowment – General Insurance Products – Health Insurance – Liability Insurance including Workmen's compensation insurance – The main products found presently in the Indian Insurance market.

UNIT V

Insurance as a career – Calculation of Actuaries – Adjusters – Inspectors and agents – Insurance brokers – Risk managers – Surveyors – Underwriters – Other professionals working in insurance companies.

BOOKS RECOMMENDED

1. Julia Hoyoakel & Bill Weiper, Insurance, All India Publishers and distributors, 2002
2. Anand Ganguly, Insurance Management, Pustak Mahal Publishers, 2004
3. George K Rejda, Principles of Risk Management and Insurance, Pearson education Ltd, 2006.
4. ICFAI Publications, Insurance Law and Regulation
5. ICFAI Publications, Group and Health Insurance
6. ICFAI Publications, Insurance Industry Emerging

INTRODUCTION TO INFORMATION TECHNOLOGY AND MS-OFFICE

Semester - V
Skill Based Computer Training

Total hours: 30
Total Credits: 3

Objective:

Basic Microsoft office is covered with an emphasis on computer user skills with in windows environment in detail. Students will learn how to create web pages.

UNIT I

MS – WORD – Getting started with MS Word, Text Manipulations and formatting – Font, Style, size, color, bullet formatting, numbering styles, creation and usage of header and footer, method to insert graphic, working with document templates, mail merge, and mapping MS word with MS excel.

UNIT II

MS excel- getting started with ms excel, cell editing- copy Vs Cut and paste, using Excel Formulae and functions, file manipulations, worksheet and workbook, creation of excel graphs, excel formatting- fonts alignment, colors numbers and exploring MS Excel.

UNIT III

MS power point- power point task pane, toolbars and managing slides, frame movement, formatting and editing slides, insert organization chart, presentation – auto content wizard, design templates slide show.

UNIT IV

MS-OFFICE – Advance Concepts – Organizing Content – Sort Content in lists and tables – Perform Calculation in Tables – Modify table Formats – Managing and Delivering Presentation – Organize a presentation – Set up slide shows for delivery – Deliver Presentation

UNIT V

WEB PAGE Creation – HTML – Introduction – Elements – Basic Tags – Attributes – Formatting – Entities – Links – Frames – Tables – Lists – Forms – Images

BOOKS RECOMMENDED

1. Microsoft Office 2003, SAMS Teach Yourself by Greg Perry Pearson Education
2. Microsoft Office 2003, Jennifer Ackerman Kettlel, Guy Hart-Davis, Curt Simmons, Jennifer Kettell
3. HTML Black Book, Steven Holzner

BUSINESS COMMUNICATION

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

Objectives

To develop the skills of a student in all dimension of communication

UNIT I

Basic communication model- Process of communication- Levels of communication
Types of communication: Personal- Interpersonal- Intrapersonal

UNIT II

Public Speaking – Presentation

UNIT III

Business Letters- Recent trends in communication

UNIT IV

Interview- Group Discussion

UNIT V

Report writing – Objectives of a report – Kinds of Reports – Long format report – Short format report

BOOKS RECOMMENDED:

1. K.K. Sinha - Business Communication Galgotia Publishing Co,2005
- 2.R.K. Madhukar - Business Communication & Customer relations Vikas Publishing House 2002
- 3.Mary Munter-Business Communication Strategy & Skill, Prentice Hall 2004
4. ICMR –Business Communication Text Book, ICMR Publications, 2007

ENTREPRENEURSHIP AND SMALL SCALE BUSINESS

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

Objectives:

An insight into the nature and scope of entrepreneurship and to examine the process of setting up a small scale industry

UNIT I

The entrepreneur – definition – characteristics of successful entrepreneur – classification of entrepreneur – entrepreneurial scene in India – case histories of successful entrepreneur

UNIT II

Entrepreneurial growth – role played by government and non government agencies – ESP's, TIIC, SIDBI, PIPDIC, IDBI, IFCI, etc – problems and prospects of women entrepreneurs – rural entrepreneurs – small scale and export entrepreneurs

UNIT III

How to enter into market? Business ideas generation techniques – identification of business opportunities – marketing feasibility – technical – legal – managerial and locational feasibility

UNIT IV

Small scale industries – meaning – classification of small scale industries – significance in Indian economy – problems and possibilities of ancillary industries – sickness in small scale industries – causes and remedies .

UNIT V

Setting up a small scale industry – location of an enterprise – steps for starting a small industry – selection of types of organizations – incentives and subsidies – exploring export possibilities

BOOKS RECOMENED:

1. Vasant Desai – dynamics of entrepreneurial development and management
2. Khan – management of small scale industries
3. Hisrich peters – Entrepreneurship
4. Vasant Desai – Management of small scale industries
5. David H.Holt – Entrepreneurship new venture creation

WEB DESIGNING

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

UNIT I

Introduction to the internet: networking, internet, E-Mail, resource sharing, gopher, WWW, Usenet, telnet, BBS .
Internet technologies: modem, internet addressing, physical connection, telephone lines.

UNIT II

Internet browsers: internet explorer, Netscape navigator.
Introduction to HTML: history to HTML, HTML generations, HTML documents, anchor tag, hyperlinks.

UNIT III

Head and body section: header section line, title, links, colorful web pages, comment lines.
Designing the body section: heading printing, aligning the heading, horizontal rule, paragraph, tab settings, images and pictures

UNIT IV

Order and unordered list: lists, unordered lists, heading in a list, ordered lists, nested lists,.
Table handling: tables, table creation, table creation in HTML, width of the tables & cells. Cell spanning multiple rows/columns, coloring cells, column specification.

UNIT V:

Frames: Frameset definition, frame definition, nested framesets, a web page design project.
Forms: Action attribute, method attribute, enctype attribute, drop down list, sample forms

REFERENCE BOOKS:

1. C.Xavier. World wide Web designing with HTML, Tata McGraw hill, 2000.
2. Musciano, chuck and bill Kennedy, HTML the definitive guide, Third edition, o'reily, Shroff publications and distributors private Ltd.

AUDITING

Semester - VI
Major – XV

Total hours: 90
Total Credits: 5

Objectives:

Enlighten the students on the various aspects of audit of business accounts.

Unit I

Introduction – Objects of audit – Types of audit – internal control – internal check

Unit II

Vouching of cash transaction, trading transactions and impersonal ledger

Unit III

Verification and valuation of assets and liabilities, Depreciation.

Unit IV

- **Internal audit:** Concept of internal audit – Statues on the role of internal audit – Companies Audit (Report) Rules, Internal audit and audit committees
- **Tools and techniques of audit:** Statistical sampling – pattern investigation- verification- physical count – flow charting – questionnaire – survey.
- **Execution of audit:** Selection of personnel – training- routine checks- preliminary survey – testing of samples – flow charting and learning about system audited – ensuring audit trail
- **Documentation:** Data evidencing- audit enquires – eliciting replies – discussions- empathy – finalising audit points – discussion of reports.
- **Reporting:** Mode of reporting – level of reporting – communication and follow up
- **Inter personal relations** in audit

Unit V

Auditing in depth

- Management audit
- Operational audit
- Efficiency cum performance audit
- Value for money audit
- System based audit

BOOKS RECOMMENDED:

B.N. Tandon, Practical Auditing, S>Chand Company Ltd., New Delhi. 2004

1. Dinkar Parare, Auditing, Perason Education India, New Delhi, 2005
2. Kamal K Gupta, Contemporary Auditing, Tata McGraw Hill Publications Ltd., 2005
3. T R Sharma, Auditing, Sahitya Bhawan Publications, New Delhi, 2004

PORTFOLIO MANAGEMENT

Semester - VI
Major – XVI

Total hours: 90
Total Credits: 5

Objectives:

To introduce the concepts of service marketing, explain how service features result in certain unique problems in marketing and provide an insight into the marketing strategies.

UNIT I

Investment Management-Introduction – Selection of Investments – Classification of Securities – Risk and uncertainty – Types of risks – Risk and Expected Return – Measurement of Portfolio risk –Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in investment decisions

UNIT II

Security Analysis-Introduction – Technical approach – Dow Theory – Advance Decline Theory – Chartism – Assumptions of Technical Analysis Economic and Industry Analysis

UNIT III

Modern Portfolio Theory -Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market line – Beta factor – Alpha and Beta Coefficient – Arbitrage Pricing Model

UNIT IV

Fundamental Approach-Return on Investment – P/E Ratio – Earning Per Share – Book Value – Debt-Equity Ratio-Dividend payout ratio – Dividend Yield – Dividend Cover – Interest Cover

UNIT V

Stock Market and Derivatives-Capital Market – Derivative Market – Commodity Derivatives – Depository Operations

BOOKS RECOMMENDED:

1. Security Analysis and Portfolio Management, V Gangadhar, Anmol Publications 2003.
2. Security Analysis and Portfolio Management, Donald E Fisher, Prentice Hall, 2005
3. Investment Analysis and Portfolio Management, Chandra P 2008
4. Security Analysis and Portfolio Management, V A Avadhani, Himalaya Publishing, 2008

FINANCIAL MANAGEMENT

Semester - VI
Major – XVII

Total hours: 90
Total Credits: 5

Objectives:

To explain how finance constitutes the core of any company and emphasize on management of funds such as raising funds, allocating them and the risk involved it.

Unit I

Nature and scope – profit maximisation vs. Wealth maximization – importance of financial management – Time value of money (Theory only)

Unit II

Capital structure – meaning – optimum capital structure – factors affecting capital structure – sources of finance – Leverages- meaning – types – significance (Problems)

Unit

III

Cost of capital – concept – importance- classification - determination of cost of capital (Problems)

Unit IV

Working capital management – meaning- factors- types- sources of working capital – management of cash, inventories, accounts receivables, accounts payable (Problems)

Unit V

Capital budgeting – importance – capital budgeting methods (Problems)

BOOKS RECOMMENDED:

1. S N Maheswari, Financial Management – principle and practice, Sultan and chand Sons, New Delhi, 2004
2. Prasanna Chandra, Financial Management ; Theory and practice, Tata McGraw Hills, 2004
3. I M Pandey, Financial Management, Vikas Publications Pvt. Ltd., New Delhi, 2002
4. James C, Van Horne, Fundamentals of Financial management, Prentice Hall of India (P) Ltd, 2002
5. P V Kulkarni, Financial Management, Himalaya Publication House, Dehradun, 2000

Problems 70%, Theory 30%.

PROJECT WORK

Semester - VI
Major – XVIII

Total hours: 90
Total Credits: 5

A Student should select a topic for the project work in the fifth semester itself and submit report at the end of the sixth semester. Viva Voce would be conducted for the project work. The guide and the external examiner shall evaluate the project report and conduct the Viva. The project work shall be related to Commerce.

Assessment:

- The project report will be assessed for 80 marks.
- There will be external Viva Voce for 20 marks.
- The total marks for the project will be 100 and the credit awarded will be 5.

INTERNSHIP

Semester : VI
Major : XIX

Duration : 1Month

Objectives:

To enable the student to apply the skills they have learnt theoretically in the major papers.

To provide vocational guidance to select the job situation from among the alternatives that would maximize his/her potentialities to the fullest and allow the student to function effectively and satisfactorily.

Methodology:

Internship is an integral part of the graduate programme. It consists of practicing skills under the guidance of professional in selected fields. Such training provides an opportunity for the learner to apply theory into practice and gain first hand experience. Therefore field practicum in semester VI is compulsory and a student should have 100 percent attendance. Each student should submit a field work report at the end of every week to the concerned staff and appraisal by the supervisor is expected to be handed over to the staff on completion of the programme.

Assessment:

- There will be external viva voce before the commencement of the semester examination and the assessment will be for 100 marks. Report carries 75 and viva 25.

The Internship will be evaluated under the following criteria:

- 1) Practical Knowledge
- 2) Skills
- 3) Attitude
- 4) Methods Practiced
- 5) Programmes Implemented

- The total marks for the training programme will be 100 and the credit allotted will be 5.

LIST OF GENERAL ELECTIVES

1. Business Communication
2. Entrepreneurial Development and Small Scale Industries
3. Web Applications
4. Human Resource Development

BUSINESS COMMUNICATION

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

Objectives

To develop the skills of a student in all dimension of communication

UNIT I

Basic communication model- Process of communication- Levels of communication
Types of communication: Personal- Interpersonal- Intrapersonal

UNIT II

Public Speaking – Presentation

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ENTREPRENEURSHIP AND SMALL SCALE BUSINESS

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

Objectives:

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8. Hisrich peters – Entrepreneurship
9. Vasant Desai – Management of small scale industries
10. David H.Holt – Entrepreneurship new venture creation

WEB DESIGNING

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

UNIT I

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1. C.Xavier. World wide Web designing with HTML, Tata McGraw hill, 2000.
2. Musciano, chuck and bill Kennedy, HTML the definitive guide, Third edition, o'reily, Shroff publications and distributors private Ltd.

HUMAN RESOURCE DEVELOPMENT

Semester - V
Skill Based General Elective – I

Total hours: 60
Total Credits: 3

Objectives:

- To orient the students to the field of HRD
- To help the students identify the various resources in human beings
- To help the students design HRD programmes

UNIT I

HRD – Concept, features, significance, scope, objectives and need for HRD

UNIT II

HRD framework, techniques of HRD, functions of HRD Manager

UNIT III

Basic understanding of HRM, Training and Development, Trainer, Mentor, Facilitator and Resource Developer

UNIT IV

The making of HRD Facilitator – identifying, developing, mobilizing and managing human resources, values, interests, skills, emotions and feelings, experience and body system.

UNIT V:

Designing HRD programme for leadership, communication, self discovery, team work, personal and organizational effectiveness.

REFERENCE BOOKS:

1. Nair M R R, Excellence through Human Resource Development, Rao T V (ed)
2. Subba Rao P, Personnel and Human Resource Management, Text & Cases
3. Vanita, Effective Communication in Human Resource Development