

**BHARATHIAR UNIVERSITY,COIMBATORE-641 046**

**B.Com –B&I (Banking & Insurance) with Diploma in Business Law**  
(For the students admitted during the academic year 2008-2009 and onwards)

**SCHEME OF EXAMINATION – CBCS PATTERN**

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

	<b>SEMESTER –V</b>						
III	Core XII – Computer Application in Business	6	3	25	75	100	4
III	Core XIII– Commercial Bank Management	5	3	25	75	100	4
III	Core XIV – Marketing Management	5	3	25	75	100	4
III	Core XV – Summer Training	6	3	25	75	100	4
III	<b>Elective –I :</b>	5	3	25	75	100	5
IV	<b>Skill based Subject 3 (Diploma)</b> <b>Diploma-III : Income Tax and Practice</b>	3	3	25	75	100	3
	<b>SEMESTER –VI</b>						
III	Core XVI – Management Accounting	6	3	25	75	100	4
III	Core XVII - Principles of Auditing	5	3	25	75	100	4
III	Core XVIII - Executive Business Communication	6	3	25	75	100	4
III	<b>Elective –II :</b>	5	3	25	75	100	5
III	<b>Elective –III :</b>	5	3	25	75	100	5
IV	<b>Skill based Subject 4 (Diploma)</b> <b>Diploma-IV : Cyber Law</b>	3	3	25	75	100	3
V	<b>Extension Activities @</b>	-	-	-	-	50	1
	<b>Total</b>					<b>3600</b>	<b>140</b>

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

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

<b>List of Elective Papers (Colleges can choose any one of the paper as electives)</b>		
<b>Elective – I</b>	A	<b>Fundamentals of Insurance</b>
	B	<b>Business Finance</b>
	C	<b>Principles of Web Designing</b>
<b>Elective – II</b>	A	<b>Insurance Management</b>
	B	<b>Supply Chain Management</b>
	C	<b>Java Programming</b>
<b>Elective - III</b>	A	<b>Insurance Legislative Framework</b>
	B	<b>Advertising and Sales Promotion</b>
	C	<b>Project Work &amp; Viva-Voce</b>

### **1.3 PRINCIPLES OF ACCOUNTING**

#### **Objectives**

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

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

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

#### **Unit IV**

Accounting for consignments and joint ventures

#### **Unit V**

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

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

#### **Text Book**

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

## **1.4. INDIAN BANKING SYSTEM**

### **Objective**

To acquaint knowledge about the banking system prevailing in India

### **Unit I**

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

### **Unit II**

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

### **Unit III**

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co- operative banks

### **Unit IV**

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

### **Unit V**

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

### **Suggested Reading**

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

## 1.5.MATHEMATICS FOR BUSINESS

**Subject Description :** This course aims to expose the students on the Applications of Mathematical Techniques in Business

**Goals :** To enable the students to apply mathematical knowledge to solve business problems.

**Objectives :** On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

### **UNIT – I**

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain.

### **UNIT – II**

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

### **UNIT – III**

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

### **UNIT – IV**

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

### **UNIT – V**

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

### **Books for Reference:**

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram &Y.Rajan**-A Text book Business Mathematics -Himalaya Publishing House.

-----

## 2.3 FINANCIAL ACCOUNTING

### **Objective**

To provide basic knowledge about the accounting principles and procedures

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

Hire Purchase and Installment Accounting

### **Unit V**

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

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

### **Core Readings:**

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

## **2.4 BUSINESS ENVIRONMENT**

### **Objective**

To impart practical knowledge on business policies and practices

### **Unit I**

Indian business environment: concept, components, and importance

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

### **Suggested Readings**

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

## STATISTICS FOR BUSINESS

### **PART – III : Group B : Allied Paper**

**Subject** } : This course introduces the concepts, methods and the application of  
**Description** } : Statistical Tools that are essential for commerce, economics and industry

**Goal:** To enable the students to learn the Statistical methods and their applications in Commerce

**Objective :** On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

#### **UNIT I :**

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation  
Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

#### **UNIT II :**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.  
Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

#### **UNIT III :**

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation.  
Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

#### **UNIT IV :**

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.  
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

#### **UNIT V :**

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

#### **Books Recommended:**

1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
5. Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden

-----

### **3.1 CORPORATE ACCOUNTING**

#### **Objective**

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

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

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

#### **Unit IV**

Banking Company Accounts

#### **Unit V**

Insurance company Accounts

Note: Problems : Theory 80:20

#### **Suggested Readings**

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

### **3.2 FUNDAMENTALS OF ENTREPRENEURSHIP**

#### **Objective**

To make the students to prepare business plans

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

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

#### **Unit IV**

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

#### **Unit V**

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

#### **BOOKS FOR REFERENCE:**

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

### **3.3 BANKING LAW & PRACTICE**

#### **Objective**

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

#### **Unit I**

Banking Laws - Meaning, Nature and Scope

#### **Unit II**

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

#### **Unit III**

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

#### **Unit IV**

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

#### **Unit V**

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

#### **Reference Books**

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

### **3.4 BUSINESS ECONOMICS**

#### **Objectives**

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

#### **Unit I**

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

#### **Unit II**

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

#### **Unit III**

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

#### **Unit IV**

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

#### **Unit V**

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

#### **Books for reference:**

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

Diploma in Business Law  
**Diploma Paper-I : BUSINESS REGULATORY FRAMEWORK**

**Objective**

To provide conceptual knowledge about the business law

**Unit I**

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

**Unit II**

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

**Unit III**

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

**Unit IV**

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

**Unit V**

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

**Suggested readings**

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

## **4.1 MERCHANT BANKING**

### **Objective**

To create basic conceptual knowledge about the core banking

### **Unit I**

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

### **Unit II**

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

### **Unit IV**

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

### **Unit V**

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

### **Suggested Reading**

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

## **4.2 FINANCIAL MANAGEMENT**

### **Objective**

To acquaint knowledge about the budgetary controls used in the corporates

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

### **Text Books**

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

### **4.3 FINANCIAL SERVICES**

#### **Objective**

To gain practical knowledge about the money market and capital markets

#### **Unit I**

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

#### **Unit II**

Mutual Funds: Introduction: Classification: Mutual funds in India

#### **Unit III**

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

#### **Unit IV**

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

#### **Unit V**

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

#### **SUGGESTED READING**

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

## 4.4 COST ACCOUNTING

### Objective

To provide adequate knowledge on Cost Accounting Practice

### Unit I

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

### Unit II

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

### Unit III

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

### Unit IV

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

### Unit V

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

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

### List of Books

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

## 4.5. RETAIL BUSINESS MANAGEMENT

**Course Number** :

**No. of Credit Hours** : 5 Hours Per Week

**Subject Description** : To enable the students to know the emerging trends in Retail Business.

**Goals** : To make the students to understand the conceptual frame work of Retail Business Management.

**Objectives** : On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

### Unit I

Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.

### Unit II

Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel , Supervision of Retail Personnel.

### Unit III

Financial Dimensions of Operations Management – Profit Planning – Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.

### Unit IV

Operational Dimensions – Store Security – Insurance – Credit Management – Computerization - Outsourcing – Risk Management.

### Unit V

Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.

### Books for Reference:

1. **Retail Management** - Gribson G. Vedamani, Jaico publishing House, 2005
2. **Retailing Management Text & Cases** - Swapna Pradhan, The Mc Graw- Hill Companies, 2006
3. **Retail Management Strategic Approach** - Barry,Berman, Joel R Evam- Pearson Education (Singapore) 2002.

**Diploma in Business Law**  
**Diploma Paper II : COMPANY LAW**

**Objective**

To create basic knowledge about the laws relating to companies act

**Unit I**

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

**Unit II**

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

**Unit III**

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

**Unit IV**

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

**Unit V**

Winding up -V kinds and conduct

**Suggested Readings**

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

## **5.1 COMPUTER APPLICATION IN BUSINESS**

### **Objective**

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

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

### **REFERENCE BOOKS:**

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

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

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

## **5.2 COMMERCIAL BANK MANAGEMENT**

### **Objective**

To enhance the conceptual knowledge about core banking practices

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

Banking Services - Recruitment system - Foreign Exchange Management

### **Suggested Reading**

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

## 5.3 MARKETING MANAGEMENT

### Objective

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

### Unit I

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

### Unit II

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

### Unit III

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

### Unit IV

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

### Unit V

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

### Book Recommended:

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

## Diploma in Business Law

### **Diploma Paper III : INCOME TAX LAW AND PRACTICE**

#### **UNIT I**

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

#### **UNIT II**

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

#### **UNIT III**

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

#### **UNIT IV**

Capital Gains – Deductions from Gross Total Income.

#### **UNIT V**

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

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

#### **Books for Reference:**

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

## 6.1 MANAGEMENT ACCOUNTING

### Objective

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

### Unit I

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

### Unit II

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

### Unit III

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

### Unit IV

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

### Unit V

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

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

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

## **6.2. PRINCIPLES OF AUDITING**

### **Unit – I**

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

### **Unit – II**

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

### **Unit – III**

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

### **Unit – IV**

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

### **Unit - V**

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

### **Books for Reference:**

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

### **6.3 EXECUTIVE BUSINESS COMMUNICATION**

#### **Unit - I**

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

#### **Unit - II**

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

#### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### **Unit – IV**

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

#### **Unit - V**

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

#### **Books for Reference:**

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

## **Diploma Paper IV : CYBER LAW**

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

### **Book for Reference:**

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

\*\*\*\*\*

## 6.3 INDIRECT TAXES

### Objective

To make the students understand the importance of various duties levied

### Unit I

Significance of Taxation – Basic Principles of Taxation – The ability to pay Principles – The benefit Principles – Concept of Taxable capacity and functional finance approach – progress and horizontal equity. Tax potential and tax effort – Tax burden in India and its comparison with other countries – Determinants of structure – Direct and Indirect taxes – Elasticity and buoyancy of a tax structure – Nature of Indirect taxes and advantages and limitations

### Unit II

Central Excise – Excisable goods – clearance of excisable goods – Physical Control – compounded levy scheme – Self removal procedure – Gate passed and personal ledger accounts – Exemption from excise duty – Set off – Duty drawback claims – provisions of assessment and recovery of duties – VAT – and MODVAT – Systems.

### Unit III

Customs duty – of Restriction on import and export under the customs Act – Basic, Ancillary and additional duties –Provisions for valuation and clearance of goods imported and exported – Duty drawback schemes.

### Unit IV

Central Sales Tax Provisions – inter –State and Intra – state Sales – Sales in the course of import and export – provisions regarding assessment. Revision and rectification – Exemptions –Recovery and refund provisions.

### Unit V

The Tamil Nadu General Sales Tax – Definition of business – Dealer – Casual trader – goods – sale – total turnover – taxable turnover – Registration of dealer – Modes of charging Sales Tax –Purchase of surcharge on sale tax Assessment – Organizational set up in Tamil Nadu.

### Books for Reference:

Dinaker Pagere, Business Taxation  
Varadharajan & Krishnamoorthy, Law of Sales Tax in Madras.  
Prohit, M.C. Sales Taxation in India.  
Sukumar Battacharya, Tax Law and Practice.  
M.S.Lably & S.Markandaya, Tax Custome Act, 1962.  
Dr.N.P.Srinicasan, Business Taxation  
Hand Book on Excise Duty and Customs duty.  
Taxmens Publication, Indirect Tax Laws.

## **4.4 INCOME TAX**

### **Objective**

To make the students to gain expert knowledge of both the Principles and practice of the law relating to Income Tax in India

### **Unit I**

Basis concepts: Incomes, agricultural income, casual income, assessment year, previous year; gross total income, total income, person; tax evasion, avoidance and tax planning.

### **Unit II**

Basis of charge: scope of total income, residence and tax liability, income that does not form part of total income

### **Unit III**

Heads of income: salaries; income from house property; profit and gains of business or profession, including provision relating to specific business; capital gains; income from other resources

### **Unit IV**

Computation of tax liability: computation of total income and tax liability of an individual, H.U.F., and firm; aggregation of income; set off and carry forward of losses; deduction from gross total income.

### **Unit V**

Tax management: Tax deduction at source: advance payment of tax; assessment procedures; tax planning for individuals

### **Suggested Readings**

1. Singhanai V.K: student- s guide to income tax; taxman, Delhi.
2. Prasad, Bhagwati: Income tax & Practice; wiley publication, New Delhi
3. Mehrotra H.C: income tax law & accounts ; sahitya bhawan , Agra

<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	<b>Fundamentals of Insurance</b>
	B	<b>Business Finance</b>
	C	<b>Principles of Web Designing</b>
<b>Elective – II</b>	A	<b>Insurance Management</b>
	B	<b>Supply Chain Management</b>
	C	<b>Java Programming</b>
<b>Elective - III</b>	A	<b>Insurance Legislative Framework</b>
	B	<b>Advertising and Sales Promotion</b>
	C	<b>Project Work &amp; Viva-Voce</b>

Elective – I	A	<b>FUNDAMENTALS OF INSURANCE</b>
--------------	---	----------------------------------

### **Objective**

To impart theoretical base on fundamentals principles of insurance business

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

### **Suggested Reading**

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

Elective – I	B	BUSINESS FINANCE
--------------	---	------------------

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

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

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

**Unit – I**

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

**Unit – II**

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

**Unit – III**

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 – 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.

**Books for Reference:**

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

Elective – I	C	PRINCIPLES OF WEB DESIGNING
--------------	---	-----------------------------

### **Objective**

To impart the conceptual knowledge in creating a web page

### **Unit I**

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

### **Unit II**

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

### **Unit III**

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

### **Unit IV**

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

### **Unit V**

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

### **Text Books**

1. Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donell (Platinum Edition) (PHI)
2. PERL & CGI by Elizabeth Castro (Pearson Education)

Elective – II	A	<b>INSURANCE MANAGEMENT</b>
---------------	---	-----------------------------

### **Objective**

To acquire skills needed to manage insurance business

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

### **Suggested readings**

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

Elective – II	B	SUPPLY CHAIN MANAGEMENT
---------------	---	-------------------------

### **Objective**

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

### **Unit I**

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

### **Unit II**

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

### **Unit III**

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

### **Unit IV**

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

### **Unit V**

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

### **Reference Books:**

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

Elective – II	C	JAVA PROGRAMMING
---------------	---	------------------

**Subject Description** : This course enables the students to create Application Oriented Programming using Java

**Goals** : To upgrade the students in developing net based business applications.

**Objectives** : After the successful completion of the course the student must design a an application in Java.

### Unit – I

Introduction to Java - Java Program Structure – Java Tokens – Java Statements – Implementing Java Program – Command Line Arguments - Constants – Variables – Data types – Type Casting – Operators : Arithmetic – Relational – Logical – Assignment – Increment – Decrement – Conditional – Bitwise – Special.

### Unit – II

Decision Making and Branching statements – Decision Making and Looping Statements – Jumps in Loops – Labeled Loops - Classes, Objects and Methods : Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Inheritance – Overriding of Methods – Final Variables, Methods and Class – Abstract Methods and Class – Visibility Control : Public – Friendly – Protected – Private (Simple Concepts).

### Unit – III

Arrays : One-Dimensional Array – Two-Dimensional Array – String : String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance) : Defining Interfaces – Extending Interfaces – Implementing Interface – Accessing Interface Variables - Packages : System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.

### Unit – IV

Multithreaded Programming : Creating Threads – Extending the Thread Class – Stopping and Blocking a Thread – Life Cycle of a Thread – Using Thread Methods – Thread Priority – Synchronization – Implementing the ‘Runnable’ Interface (Simple Concepts). Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple -Catch Statement – Throwing our Own Exceptions – Using Exceptions for Debugging.

### Unit – V

Applet Programming : Applets – Difference between Applet and Application Preparing to Write Applets – Building Applet Code – Applet Life Cycle – Creating Executable Applet – Applet Tag – Adding Applet to HTML File – Running the Applet – Passing Parameters to Applet – Aligning the Display – Displaying Numerical Value – Getting Input form User - Managing Input/Output Files in Java : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading/ Writing Characters, Bytes – Simple Input and Output – Other Stream Classes. (Only Concepts)

### *Books for Reference*

1. **E. Balagurusamy**, “Programming with Java - A Primer”, Tata Mc Graw – Hill Publishing Company Limited, New Delhi, 2006.
2. **Joseph L. Weber** , “Using Java 2 Platform”, Prentice Hall of India Pvt Ltd

Elective – III	A	<b>INSURANCE LEGISLATIVE FRAMEWORK</b>
----------------	---	----------------------------------------

**Objective**

To provide basic knowledge about the insurance laws in India

**Unit I**

Insurance Act 1938

**Unit II**

LIC Act 1956

**Unit III**

Insurance Regulatory & Development Authority Act 1999

**Unit IV**

Consumer protection Act 1985 applicable to Insurance Companies

**Unit V**

Ombudsman scheme

**Suggested Reading**

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

Elective – III	B	<b>ADVERTISING AND SALES PROMOTION</b>
----------------	---	----------------------------------------

**Objective**

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

**Unit I**

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

**Unit II**

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

**Unit III**

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

**Unit IV**

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

**Unit V**

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

**REFERENCES:**

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

Elective – III	C	<b>Project Work &amp; Viva-Voce</b>
----------------	---	-------------------------------------

-----