

B.Com. (Bank Management) Syllabus under CBCS
(Applicable to the candidates admitted from the academic year 2017 -2018 onwards)

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
1.	I	Part – I	17U1CBMT1/H1	Tamil – I / Hindi - I	25	75	100	10	30	40	6	3
2.		Part – II	17U1CBME1	English – I	25	75	100	10	30	40	6	3
3.		Core	17U1CBMC1	Banking Theory	25	75	100	10	30	40	5	5
4.		Core	17U1CBMC2	Principles of Accountancy	25	75	100	10	30	40	5	4
5.		Allied	17U1CBMA1	Marketing	25	75	100	10	30	40	5	3
		Allied	17U2CBMA2	Business Environment (NS)	-	-	-	-	-	-	3	-
6.		ES	17U1CBMES	Environmental Studies	-	100	100	-	40	40	-	1
7.	II	Part – I	17U2CBMT2/H2	Tamil - II/ Hindi - II	25	75	100	10	30	40	6	3
8.		Part – II	17U2CBME2	English – II	25	75	100	10	30	40	6	3
9.		Core	17U2CBMC3	Banking Law and Practice	25	75	100	10	30	40	4	4
10.		Core	17U2CBMC4	Financial Accounting	25	75	100	10	30	40	5	5
11.		Allied	17U2CBMA2	Business Environment (NS)	25	75	100	10	30	40	3	4
12.		Allied	17U2CBMA3	Production Management	25	75	100	10	30	40	5	3
13.		SBE- I	17U2CBMS1	Skill Based Elective- Stress Management	25	75	100	10	30	40	1	1
14.		VBE	17U2CBMVE	Value Based Education	25	75	100	10	30	40	-	-
15.	III	Part – I	17U3CBMT3/H3	Tamil – III / Hindi - III	25	75	100	10	30	40	6	3
16.		Part – II	17U3CBME3	English – III	25	75	100	10	30	40	6	3
17.		Core	17U3CBMC5	Co-operative Banking	25	75	100	10	30	40	5	5
18.		Core	17U3CBMC6	Business Laws	25	75	100	10	30	40	5	5
19.		Allied	17U3CBMMAA4	Business Tools for Decision Making	25	75	100	10	30	40	5	3
		Allied	17U4CBMA5	Financial Services (NS)	25	75	100	10	30	40	3	-
20.		GS	17U3CBMGS	Gender Studies	-	100	100	-	40	40	-	-

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
21.	IV	Part - I	17U4CBMT4/H4	Tamil -IV / Hindi - IV	25	75	100	10	30	40	6	3
22.		Part - II	17U4CBME4	English- IV	25	75	100	10	30	40	6	3
23.		Core	17U4CBMC7	Electronic Banking	25	75	100	10	30	40	4	4
24.		Core	17U4CBMC8	Cost Accounting	25	75	100	10	30	40	5	5
25.		Allied	17U4CBMA5	Financial Services (NS)	25	75	100	10	30	40	3	4
26.		Allied	17U4CBMA6	Management Concepts	25	75	100	10	30	40	5	3
27.		SBE-II	17U4CBMS2	Skill Based Elective- Industrial Relations	25	75	100	10	30	40	1	1
28.	V	Core	17U5CBMC9	Corporate Accounting	25	75	100	10	30	40	5	5
29.		Core	17U5CBMC10	Auditing	25	75	100	10	30	40	5	5
30.		Core	17U5CBMC11	Insurance Management	25	75	100	10	30	40	5	5
31.		Core	17U5CBMC12	Indian Financial System	25	75	100	10	30	40	4	5
32.		Major Elective-I	17U5CBMEL1A 17U5CBMEL1B	E - Commerce (or) Enterprise Resource Planning	25	75	100	10	30	40	4	4
33.		Major Elective-II	17U5CBMEL2A 17U5CBMEL2B	International Trade (or) Risk Management	25	75	100	10	30	40	4	3
34.		NME	17U5CBMNME	Non Major Elective - General Commercial Knowledge	25	75	100	10	30	40	2	1
35.	SSD	17U5CBMSSD	Soft Skills Development	-	100	100	-	40	40	1	-	
36.	VI	Core	17U6CBMC13	Management Accounting	25	75	100	10	30	40	5	5
37.		Core	17U6CBMC14	Income Tax Law & Practice	25	75	100	10	30	40	5	5
38.		Core	17U6CBMC15	Development Banking	25	75	100	10	30	40	5	5
39.		Core	17U6CBMC16	Bank Management	25	75	100	10	30	40	5	4
40.		Major Elective-III	17U6CBMEL3A 17U6CBMEL3B	Stock Market Practices (or) Training and Development	25	75	100	10	30	40	5	4
41.		Major Elective-IV	17U6CBMEL4A 17U6CBMEL4B	Foreign Exchange Management (or) Investment Management	25	75	100	10	30	40	5	3
42.		CN	17U6CBMCN	Comprehensive Knowledge	-	100	100	-	40	40	-	1
43.	GK	17U6CBMGK	General Knowledge	-	100	100	-	40	40	-	-	
				Extension Activity	-	-	-	-	-	-	-	1
Total							4300				180	140

B.Com. (Bank Management) (2017 - 2018)

Paper Code	Total No. Of Papers	Total Marks	Total Credits	Classification
Part - I	04	400	12	√
Part - II	04	400	12	√
Part - III				
Core	16	1600	76	√
Allied	06	600	20	
Major Elective	04	400	14	
	26	2600	110	
Part - IV				
Environmental Studies	1	100	1	√
Value based education	1	100	--	
Skill Based Elective	2	200	2	
Gender studies	1	100	--	
Non Major Elective	1	100	1	
Soft skill development	1	100	--	
G.K	1	100	--	
Comprehensive Test	1	100	1	
	9	900	05	
Part - V	Extension Activity		1	X
Total	43	4300	140	√

**A.VEERIYA VANDAYAR MEMORIAL SRI PUSHPAM COLLEGE
(AUTONOMOUS),
POONDI, THANJAVUR DIST.**

**Question Pattern for UG and PG Programmes for students to
be admitted during 2017 – 2018 and afterwards**

Total Marks: 75

QUESTION PATTERN

**SECTION – A
(Question 1 to 10)**

10 x 2 = 20 Marks

1. Short Answer Questions
2. Two Questions from each units (All are answerable)

**SECTION – B
(Question 11 to 15)**

5 x 5 = 25 Marks

1. 5 Paragraph type questions with "either / or" type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C
(Question 16 to 20)**

3 x 10 = 30 Marks

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus.

B. Com. (Bank Management)

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
I	17U1CBMT1	இக்கால இலக்கியம் (செய்யுள் , உரைநடை, சிறுகதை, புதினம், நாடகம்)	6	3

கூறு: 1 செய்யுள்

நேரம்: 18

1. இராமலிங்க அடிகளார் - திருவருட்பா - இறைத் திருக்காட்சி —1—10
2. பாரதியார் - தேசியகீதம் : பாரத தேசம் — எங்கள் நாடு,
3. பாரதிதாசன் - புதிய உலகம்: உலக ஒற்றுமை —பேரிகை, தளை அறு,
மானுட சக்தி
4. பட்டுக்கோட்டை கல்யாண சுந்தரம் -காடு வெளையட்டும் பெண்ணெ ,
5. நாமக்கல் கவிஞர் - என்றுமுளதென்றமிழ் ,
6. கவிமணி : ஒற்றுமையே ,உயர்வு நிலை—நாட்டுக்குழைப்போம்

கூறு: 2 உரைநடை

நேரம்: 18

1. கேட்டிவி - இராகபாவம் (1 முதல் 15 வரை)
2. கேட்டிவி - பயணங்கள் தொடரும்

கூறு: 3 சிறுகதை

நேரம்: 18

1. கேட்டிவி - குரல் கொடுக்கும் வானம்பாடி (1 முதல் 10 வரை)
2. கேட்டிவி - மனோரஞ்சிதம் முழுவதும்

கூறு: 4 புதினம்

நேரம்: 18

கு.வெ. பாலசுப்பிரமணியன் - காளவாய்

கூறு: 5 நாடகம் , இலக்கிய வரலாறு

நேரம்: 18

1. கலைவாணன் — கு.சா.கிருஷ்ணமூர்த்தி (NCBH வெளியீடு)
2. சிறுகதை, புதினம், நாடகம், கவிதை, உரைநடை

B. Com. (Bank Management)

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
I	17U1CBME1	PART – II ENGLISH PROSE, POETRY AND COMMUNICATION SKILLS	6	3

Objective

- To initiate the Students to understand English through Prose, Poetry and Basic Communicative Grammar.

Unit – I

Shakespeare - Shall I compare thee to a Summer's Day?
John Milton – On His Blindness.
William Wordsworth – The Solitary Reaper
P.B.Shelley – Song to the Men of England.
Robert Frost – The Road not Taken
Nissim Ezekiel - Night of the Scorpion

Unit – II

- 1) The Running Rivulets of Man, 2) Parliament is Marking Time,
3) The Lady in Silver Coat, 4) Mr. Applebaum at Play.

Unit – III

- 1) The Feigning Brawl of an Imposter, 2) Thy Life Is My Lesson,
3) Solve The Gamble, 4) The Stoic Penalty.

Unit – IV

1. Nobility In Reasoning, 3) Malu the Frivolous Freak
2. Bharath! Gird Up Your Loins! 4) Honesty is the Cream of Chastity

Unit – V

Parts of Speech, Nouns, Pronouns, Conjunctions, Adjectives, Articles, Verbs, Adverbs, Interjection – sentence.

References Book:

- A Melodious Harmony – Sri.KTV, Rajendra Publishing House, Poondi, 2017.
Flying Colours – Prof. K.Natarajan, New Century Book House (P) LTD., 2017.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
I	17U1CBMC1	BANKING THEORY	5	5

Objective:

- To provide the knowledge on basics of banking system

Unit I:

Banking - Origin - Components of Banking System - Classification of Banks - Banking Systems - Functions of Commercial Banks.

Unit II:

Central Banking - Need - Principles - Central Bank Vs. Commercial Banks - Functions of Central Bank - Central Bank and Economic Development - RBI - Organization Structure - Functions.

Unit III:

Nationalization of Banks - Objectives - Causes of Nationalization - SBI - Origin - Objectives - Functions - Non-Banking Financial Institutions - Classification - Functions - Services Rendered by NBFCs.

Unit IV:

Credit Creation - Purpose - Limitations - Credit Control - Quantitative and Qualitative Methods - New Deposit Saving Schemes - Reinvestment Schemes - Deposits of NRIs - Fixed Deposit Receipts - Renewal of FDR - Loan against FDR.

Unit V:

Banking Regulation Act - Business of Banking Company - Capital - Management of Liquid Assets - Licensing of Banking - Opening of New Branch - Acquisition and Winding up - Banking Ombudsman Scheme - Appointment - Powers - Duties.

Reference Books:

1. Gordon. E, & Natarajan. K, Banking Theory Law and Practice, Himalaya Publishing House, Mumbai.
2. Santhanam. B, Banking Theory Law and Practice, Margam Publications, Chennai.
3. Sundaram K.P.M., Banking Theory Law and Practice, Sree Meenakshi Publications, Karaikudi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
I	17U1CBMC2	PRINCIPLES OF ACCOUNTANCY	5	4

Objective:

- To make the students to gain adequate knowledge of both principles and practice of accounting.

Unit I:

Fundamentals of Book Keeping - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary Books - Cash Book - Trial Balance.

Unit II:

Rectification of Errors - Suspense Account - Account Current - Average Due Date.

Unit III:

Final Accounts with Adjustments - Closing Entries.

Unit IV:

Bills of Exchange (Excluding Accommodation Bills) - Bank Reconciliation Statement - Methods - Causes for Differences between Cash Book and Pass Book.

Unit V:

Depreciation Accounting - Meaning - Concept - Characteristics - Causes - Objectives - Methods (Straight Line Method, Diminishing Balance Method, Annuity Method, Depreciation Fund Method, Insurance Policy Method).

Distribution of Marks:

Problem 80% Theory 20%

Reference Books:

1. Jain, S.P and Narang, K, Advanced Accountancy, Kalyani Publishers, Ludhiana.
2. Vinayakam. N, P.L. Mani and K.L. Nagarajan, Principles of Accountancy, S.Chand Co. Ltd., New Delhi.
3. Gupta. R.L., Gupta. V.K, Financial Accounting, Sultan Chand & Sons, New Delhi.
4. Grewal. T.S, Introduction to Accountancy, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
I	17U1CBMA1	ALLIED – MARKETING	5	3

Objective:

- To provide exposure to marketing practices of business firms.

Unit I:

Market - Classification - Marketing - Definition - Evolution - Importance - Traditional and Modern Marketing Functions.

Unit II:

Buyer Behaviour - Buying Motives - Market Segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle.

Unit III:

Pricing - Importance - Objectives - Procedure for Price Determination - Kinds of Pricing - Factors Affecting Pricing Policy - Pricing Decisions.

Unit IV:

Sales Promotion - Types - Need - Sales Promotion Mix - Advertising - Publicity - Personal Selling - Advantages - Limitations.

Unit V:

Distribution Channels - Concept - Types - Choice of Distribution Channels - Retailers and Wholesalers - Branding and Packaging - Online Marketing - Direct Marketing - Social Marketing - Legal Aspects of Marketing in India.

Reference Books:

1. Pillai, R.S.N and Bagavathi, V, Marketing Management, S.Chand Co. Ltd., New Delhi.
2. Gupta, C.B. and Rajan Nair, N, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Memoria, C.B. Suri, R.K. and Satish Memoria, Marketing Management, Kitab Mahal Agencies, Allahabad.
4. Philip Kotler, Marketing Management, Prentice-Hall Pvt. Ltd., New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I - II	17U2CBMA2	ALLIED - BUSINESS ENVIRONMENT (NS)	3+3	-

Objective:

- To expose the students on the various factors affecting the environment of business.

Unit I:

Business Environment - Meaning - Concept - Nature - Significance - Types - Elements of External Environment - Environmental Analysis - Process - Importance - Techniques.

Unit II:

Economic Environment - Economic System - Characteristics - Types - Economic Planning in India - Economic Policies - Monetary and Fiscal Policies - Political Environment - Functions of the State - Government and Business Relationship in India.

Unit III:

Social and Cultural Environment - Culture - Features - Elements - Social Responsibilities of Business - Business Ethics and Values - Corporate Governance.

Unit IV:

Financial Environment - Constitution of Financial System - Financial Markets - Financial Institutions - Legal Environment - Sale of Goods Act - Competition Act.

Unit V:

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources - Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

Reference Books:

1. Gupta. C.B, Business Environment, Sultan Chand & Sons, New Delhi.
2. Francis Cherunilam. J, Business Environment, Himalaya Publishing House, New Delhi.
3. Aswathappa. K, Business Environment, Himalaya Publishing House, New Delhi.
4. Ghosh. P.K, Business Environment, Sultan Chand & Sons, New Delhi.
5. Namita Gopal, Business Environment, Tata McGraw, Hill Publishing Company Limited, New Delhi.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
II	17U2CBMT2	இடைக்கால இலக்கியம் - பயன்முறைத் தமிழ் - இலக்கண வரலாறு	6	3

கூறு: 1

நேரம்: 18

1. திருஞானசம்பந்தர் - தேவாரம் - கோளறு திருப்பதிகம்
2. திருநாவுக்கரசர் - தேவாரம் - தனித்திருக் குறுந்தொகை - மாசில்வீணையும் - 1—10 பதிகம்
3. சுந்தரர் - தேவாரம் - திருநொடித்தான்மலைப் பதிகம் —தானெனை முன்படைத்தான்
4. மாணிக்கவாசகர் - திருவாசகம் - திருப்பொன்னூசல்

கூறு: 2

நேரம்: 18

1. குலசேகராழ்வார்: திருவித்துவக்கோட்டம்மான் : 1—10 பாடல்கள்
2. நம்மாழ்வார் - திருவாய் மொழி - இரண்டாம்பத்து —1—10 பாடல்கள்
3. ஆண்டாள் - நாச்சியார் திருமொழி —வாரணமாயிரம் 1—10 பாடல்கள்
4. திருமங்கையாழ்வார் - சிறிய திருமொழி —1—10 பாடல்கள்

கூறு: 3

நேரம்: 18

1. திருமூலர் - திருமந்திரம் - அட்டாங்க யோகம் —1—10 பாடல்கள்
2. குமரகுருபரர் - மீனாட்சியம்மை பிள்ளைத் தமிழ்: வருகைபருவம்
3. திரிகூடராசப்பக் கவிராயர் - குற்றாலக் குறவஞ்சி - நாட்டு வளம்
4. வீரமாமுனிவர் - திருக்காவலூர்க் கலம்பகம் — முதல் 5 பாடல்கள்
5. குணங்குடி மஸ்தான் சாகிபு - ஆனந்தக் களிப்பு —முழுதும்

கூறு: 4 பயன்முறைத் தமிழ்

நேரம்: 18

வாக்கிய அமைப்பு - புணர்ச்சி வகைகள் - வலிமிகும், வலி மிகா இடங்கள் - எழுத்துப்பிழை நீக்கம் லகர, ளகர, ழகர வேறுபாடுகள் - சொற்களைப் பிரித்துப் பொருள் காணும் முறை - நிறுத்தற் குறியீடுகள் - சரியான தமிழ் வடிவம் அறிதல்.
 சொல்லியல் - சொல் வகை - இலக்கண வகை - இலக்கிய வகை - பெயர்ச்சொல் - இடுகுறி - காரணம் - அறுபொருட் பெயர் (பொருள், இடம், காலம், சினை, குணம், தொழில்) - வினைச்சொல் - இடைச் சொல் - உரிச்சொல் - முற்று - எச்சம் - விசுதிகள் - இடைநிலை - தன்வினை - பிறவினை - தெரிநிலை வினை - குறிப்பு வினை-வழுவமைதி.

கூறு: 5 இலக்கண வரலாறு

நேரம்: 18

இலக்கண வரலாறு - தமிழ்த் துறை வெளியீடு.

B. Com. (Bank Management)

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
II	17U2CBME2	PART – II ENGLISH EXTENSIVE READERS AND COMMUNICATIVE SKILLS	6	3

Objective

- To impart language and communicative skills through short stories, one act plays and communicative grammar

Unit – I

Shakespeare – The Seven Stages of Man
Long Fellow – A Psalm of Life
Nissim Ezakiel - Enterprise
William Wordsworth – The world is too much with us

Unit – II

Anton Chekov – The Proposal
J.B.Priestly - Mother's Day

Unit - III

William Faulkner - A Rose for Emily
P. Lankesh - Bread
Katherine Mansfield - The Doll's House

Unit – IV

Tense, Question Tag, Dialogue Writing, Paragraph Writing, Adjectives,
Adverb

Unit – V

Voices, Degrees of Comparison, Direct and Indirect

Book Prescribed:

Unit I , II, III , Voices of vision in English (Vol. I & II), Board of Editors, Pavai Printers (P) Ltd., Chennai, 2016.

Unit IV & V – Communicative grammar by the Department of English, Poondi, 2017.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
II	17U2CBMC3	BANKING LAW AND PRACTICE	4	4

Objective:

- To understand the procedures relating to banking operations

Unit I:

Banker and Customer - Definition - General Relationship - Special Relationship - Statutory Obligation to Honour of Cheques - Banker's Lien - Secrecy Maintenance of Customers' Account.

Unit II:

Precautions for Opening of Account - Special Types of Customers - Minor - Married Women - Lunatic - Drunkard - Partnership Firm - Joint Stock Company - Non-Trading Companies.

Unit III:

Negotiable Instruments - Meaning - Cheque, Bills of Exchange and Promissory Note - Crossing of Cheque - Endorsement - Types - Holder for Value - Holder in Due Course.

Unit IV:

Paying Banker - Precautions before Honouring a Cheque - Statutory Protection - Payment in Due Course - Collecting Banker - Duties - Rights - Liabilities - Statutory Protection.

Unit V:

Loans and Advances - Principles of Sound Lending - Forms of Advances - Secured and Unsecured advances - Know Your Customer (KYC) Norms.

Reference Books:

1. Santhanam B, Banking Theory Law and Practice, Margam Publications, Chennai.
2. Gordon E. & Natarajan. K, Banking Theory Law and Practice, Himalaya Publishing House, Mumbai.
3. Sundaram K.P.M, Banking Theory Law and Practice, Sree Meenakshi Publications, Karaikudi.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
II	17U2CBMC4	FINANCIAL ACCOUNTING	5	5

Objective:

- To understand the accounting procedures for branch and hire purchase system.

Unit I:

Consignment - Joint Venture.

Unit II:

Branch Accounting - Departmental Accounts.

Unit III:

Royalties - Minimum Rent - Short Working - Recoupment - Strike Period (Excluding Sub-lease) - Fire Insurance Claims.

Unit IV:

Single Entry System - Meaning - Features - Statement of Affairs - Conversion Method.

Unit V:

Hire Purchase and Instalment System - Difference between Hire Purchase and Instalment System - Calculation of Interest and Cash Price - Default and Repossession.

Distribution of Marks: Problem - 80% and Theory - 20%

Reference Books:

1. Jain, S.P and Narang, K, Advanced Accountancy, Kalyani Publishers, Ludhiana.
2. Gupta, R.L and Radhasamy, M, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. Pillai, R.S.N, Bagavathi.V and Uma. S, Advanced Accountancy, S.Chand Co. Ltd., New Delhi.
4. Iyengar. S.P, Advanced Accountancy, Sultan Chand & Sons, New Delhi.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I+ II	17U2CBMA2	ALLIED – BUSINESS ENVIRONMENT (NS)	3+3	4

Objective:

- To expose the students on the various factors affecting the environment of business.

Unit I:

Business Environment - Meaning - Concept - Nature - Significance - Types - Elements of External Environment - Environmental Analysis - Process - Importance - Techniques.

Unit II:

Economic Environment - Economic System - Characteristics - Types - Economic Planning in India - Economic Policies - Monetary and Fiscal Policies - Political Environment - Functions of the State - Government and Business Relationship in India.

Unit III:

Social and Cultural Environment - Culture - Features - Elements - Social Responsibilities of Business - Business Ethics and Values - Corporate Governance.

Unit IV:

Financial Environment - Constitution of Financial System - Financial Markets - Financial Institutions - Legal Environment - Sale of Goods Act - Competition Act.

Unit V:

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources - Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

Reference Books:

1. Gupta. C.B, Business Environment, Sultan Chand & Sons, New Delhi.
2. Francis Cherunilam. J, Business Environment, Himalaya Publishing House, New Delhi.
3. Aswathappa. K, Business Environment, Himalaya Publishing House, New Delhi.
4. Ghosh. P.K, Business Environment, Sultan Chand & Sons, New Delhi.
5. Namita Gopal, Business Environment, Tata McGraw, Hill Publishing Company Limited, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
II	17U2CBMA3	ALLIED - PRODUCTION MANAGEMENT	5	3

Objective:

- To introduce the learners about the fundamentals of production and to enhance the Production Management Skills.

Unit I:

Production System - Production - Productivity - Production Management - Objectives - Functions - Scope Relationship with Other Functional Areas.

Unit II:

Production Planning and Control - Routing and Scheduling - Dispatching - Maintenance Management - Types of Maintenance - Breakdown - Preventive - Routine - Maintenance Scheduling.

Unit III:

Supply - Distribution System - Location Strategy - Location Evaluation Methods - Single and Multiple Facility Locations - Factors in the Design or Facilities of Plant.

Unit IV:

Work Study - Method Study - Systematic Approach - Methods Improvement and Material Handling - Environment and Efficiency - Control of Indirect Labour.

Unit V:

Quality Control - Types of Inspection - Centralised and Decentralized - P Chart - X - Chart - Construction - Control - TQM.

Reference Books:

1. Gagan Deep Sharma, Mandeep Mahendra, Production Management, Kalyani Publishers, Luthiyana.
2. Alanmuhlemann, John Oakland, Production and Operation Management, Dorling Kindersley (India) Pvt. Ltd., New Delhi.
3. Panner Selvam, Production and Operations Management, Sultan Chands & Sons, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	17U2CBMS1	Skill Based Elective - I STRESS MANAGEMENT	1	1

Objective:

- To make the students to gain knowledge on causes for stress and management of stress.

Unit I:

Stress - Meaning - Definition - Causes - Managing Stress - Work Life Balance - Approaches to Stress - Good Vs. Bad Stress - Coping with Stress - Stress and Superstition.

Unit II:

Stress Management - Stress Dairy - Adopting a Healthy Life Style - Rights Attitude - Thought Awareness - Learning to Relax - Correct Breathing (Breathing Exercise) - Value and Goal Planning.

Reference Books:

1. Rakesh Chopra & Santhosh Sharma, The Stress Cyclone Suffer, Excel Books, New Delhi.
2. Jyotsna Codaty, Kick Out Your Stress, Pustakmahal Publishers, New Delhi.

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Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
III	17U3CBMT3	காப்பியங்கள், கட்டுரைகள், இலக்கிய வரலாறு	6	3

கூறு: 1 காப்பியங்கள் 1

நேரம்: 18

1. சிலப்பதிகாரம் - புகார்க் காண்டம்—மனையறம்படுத்த காதை
2. மணிமேகலை - ஆதிரை பிச்சையிட்ட காதை
3. சீவக சிந்தாமணி - மண்மகள் இலம்பகம்
4. கம்பராமாயணம் - மிதிலைக் காட்சிப் படலம்

கூறு: 2 காப்பியங்கள் 2

நேரம்: 18

1. பெரிய புராணம் -மெய்ப்பொருள் நாயனார் புராணம் —முழுதும்
2. அரிசந்திரபுராணம் —மயான காண்டம்
3. தேம்பாவணி - திருமணப் படலம்—1—10 பாடல்கள்
4. சீறாப்புராணம் -நபி அவதாரப் படலம் —1—10 பாடல்கள்

கூறு: 3 கட்டுரைத் தொகுப்பு

நேரம்: 18

கட்டுரைத் தொகுப்பு - தமிழ்த்துறை வெளியீடு

கூறு: 4 பொதுக்கட்டுரை, மொழிபெயர்ப்புப் பயிற்சி

நேரம்: 18

பயிற்சிக் கட்டுரைகளும் கடிதங்களும் -பாவை வெளியீடு
கட்டுரைப் பயிற்சி - 10 மதிப்பெண்
மொழிபெயர்ப்புப் பயிற்சி - 5 மதிப்பெண்
கலைச்சொல்லாக்கம்

கூறு: 5

நேரம்: 18

அ. இலக்கிய வரலாறு

பக்தி இலக்கியங்கள் - காப்பிய இலக்கியங்கள் - சிற்றிலக்கியங்கள்

B. Com. (Bank Management)

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
III	17U3CBME3	PART – II ENGLISH SHAKESPEARE, EXTENSIVE READERS AND COMMUNICATIVE SKILLS	6	3

Objective

- To introduce the language of the world renowned dramatist and novelist to enhance the vocabulary and communicative skills of the learners.

Unit – I

Funeral Oration – Julius Caesar

Trial for a Pound of Flesh – The Merchant of Venice

Unit – II

He Kills Sleep – Macbeth

The gulling scene of malvalio – Twelfth Night

Unit – III

Romeo and Juliet

In Love is a “Midsummer Madness” – Tempest

Unit – IV

R.L. Stevenson – Treasure Island

Unit – V

Note making, Hints Developing, Expansion of Ideas and Proverbs, Clauses and sentence, Structure simple, Compound and Complex.

Book Prescribed:

Unit – I, II & III: Selected scenes from Shakespeare, Prof.K.Natarajan, Pavai Printers (p) Ltd., 2017.

Unit IV: Treasure Island Abridged by E.F. Dodd

Unit V: Communicative Grammar by Department of English, Poondi, 2017.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III	17U3CBMC5	CO-OPERATIVE BANKING	5	5

Objective:

- To make the students to gain knowledge about Co-operative Banking Structure.

Unit I:

Co-operative Banking: Structure - Primary Agriculture Co-operatives Banks - Coverage - Constitution - Objects - Working - Area of Operation - Causes for NPA in PACBs - Causes for Poor Deposits in PACBs.

Unit II:

Central Co-operative Bank: Historical Prospects - Types - Objects and Functions - Size and Area of Operation - Membership - Branch Banking - Sources of Working Capital - Share Capital - Difficulties in Mobilizing Deposits - Defects and Difficulties in Working of Central Co-operative Banks.

Unit III:

State Co-operative Banks: Role of Apex Bank - Functions and Objects - Sources of Working Capital - Share Capital, Reserve Fund, Owned Funds, Deposits and Borrowing - Loan Operations - Management - Critical Evaluation - Link with NABARD - Finance from NABARD.

Unit IV:

Agriculture Rural Development Banks - History of CARD Bank - Primary CARD Bank - Tier System - Sources of Finance - Procedure for Advancing Loans - Defects and Difficulties in the Working of CARD Banks.

Unit V:

Urban Co-operative Banks - Objects and Functions - Area of Operation - Membership, Management, Resources - Deposits - Borrowings - Loan Operations - Banking and Other Facilities - Reasons for Better Performance - Defects and Difficulties - Role of Urban Co-operative Bank.

Reference Books:

1. Mathur, B.S, Co-operation in India, Sathya Bhavan, Agra.
2. Hajeela. T.N, Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
3. Bedi R.D., Theory, History and Practice of Cooperation, R. Lal Book Depot, Meerat.
4. Krishnaswami O.R., Fundamentals of Co-operation, S. Chand & Co. Ltd., New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
III	17U3CBMC6	BUSINESS LAWS	5	5

Objective:

- To familiarize, the students with the fundamental principles of Indian Contract Act and the basic components of few special contracts under the Act.

Unit I:

Indian Contract Act, 1872 - Law of Contract - Formation of Contracts - Essentials of Valid Contract - Classification of Contracts.

Unit II:

Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object.

Unit III:

Performance of Contracts - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts.

Unit IV:

Contracts of Agency - Different Classes of Agents - Creation of Agency - Rights - Duties and Liabilities of an Agent and Principal - Termination of Agency - Sale of Goods Act, 1932 - Sale and Agreement to Sell - Price - Unpaid Seller - Rights of Unpaid Seller.

Unit V:

Bailment - Pledge and Mortgage - Contracts of Indemnity and Guarantee - Rights and Duties of Indemnity Holder - Rights and Duties of Surety - Nature and Extent of Surety's Liabilities.

Reference Books:

1. Kapoor, N.D, Business Law, Sultan Chand & Sons, New Delhi.
2. Kuchal, M.C, Commercial Law, Kalyani Publishers, Ludhiana.
3. Shukla, M.C, Commercial Law, S.Chand Co Ltd., New Delhi.
4. Aswathappa. K, Raghavendra. H.N., Ramchandra. K, Business Law, Himalaya Publishing House, Mumbai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching /Week	No. of Credits
III	17U3CBMMAA4	ALLIED - BUSINESS TOOLS FOR DECISION MAKING	5	3

Objective:

- To make the students to gain knowledge on application of statistical tools for business decisions.

Unit I:

Introduction: Classification and Tabulation - Measures of Central Tendency - Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

Unit II:

Measures of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation - Co-efficient of Variation

Unit III:

Correlation and Regression Analysis: Correlation - Karl Pearson Coefficient of Correlation - Spearman's Rank Correlation - Simple Linear Regression - Two Regression Lines.

Unit IV:

Index Numbers: Characteristics, Construction of Index Numbers - Unweighted Aggregatives Method - Unweighted Averages of Relatives Method - Weighted Aggregatives Method - Weighted Averages of Relatives Method - Circular Test - Fixed Base - Chain Base - Cost of Living Index - Deflating - Base Shifting - Splicing.

Unit V:

Time Series: Uses - Components - Secular Trend: Graphic Method - Method of Semi Averages - Method of Least Squares - Seasonal Fluctuations: Method of Simple Averages - Method of Moving Averages - Ratio to Trend Method - Method of Link Relatives.

Text Book:

1. Navnitham. P.A, Business Statistics, Jai Publications, Trichy.

Unit. I : Chap. 5, 7
Unit. II: Chap. 3
Unit. III: Chap. 12,13
Unit. IV: Chap. 10
Unit. V: Chap. 14

Reference Books:

1. Sancheti. D.C. & Kapoor V.K, Statistics (Theory, Methods and Applications), Sultan Chand & Sons, New Delhi.
2. Gupta S.P., Business Statistics, Sultan Chand & Sons, New Delhi.
3. R.S.N.Pillai & Bagavathi. V, Statistics (Theory and Practice), S.Chand & Company Ltd., New Delhi.
4. Gupta S.C., Fundamentals of Statistics, Himalaya Publishing House, Mumbai.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III+IV	17U4CBMA5	ALLIED – FINANCIAL SERVICES (NS)	3+3	-

Objective:

- To understand the concept of various financial services to support the financial system.

Unit I:

Financial Services - Concept - Functions - Characteristics - Constituents - Growth of Financial Services Sector in India - Problems - Financial Services Environment - Forces - Players in Financial Markets.

Unit II:

Merchant Banking - Origin - Scope - Functions - Merchant Bankers' Code of Conduct - Regulatory Framework - Public Issue Management - Concept - Functions - Mechanics of Public Issue Management.

Unit III:

Underwriting of Securities - Types - Underwriter - Underwriting Agreement - Benefits - Underwriting Agencies - SEBI Guidelines - Credit Rating Agencies - Origin - Features - Advantages - Credit Rating Agencies in India.

Unit IV:

Leasing - Concept - Types - Process - Advantages - Limitations - Services of Lessor - Venture Capital - Definition - Origin - Features - Stages - Styles of Venture Financing.

Unit V:

Factoring - Definition - Mechanism - Characteristics - Types - Advantages - Disadvantages - RBI Guidelines for Factoring - Forfaiting - Features - Benefits - Drawbacks.

Reference Books:

1. Gurusamy, S, Financial Services and System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Avadhani. V.A., Financial Services and Markets, Himalaya Publishing House, Mumbai.
3. Vasantha Desai, Indian Financial System, Himalaya Publishing House, New Delhi.
4. Varsney, P.N and Mittal, D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.

B. Com. (Bank Management)

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
IV	17U4CBMT4	சங்க இலக்கியம் - அறு இலக்கியம் - செம்மொழி - இலக்கிய வரலாறு	6	3

கூறு: 1

நேரம்: 18

குறுந்தொகை

1. குறிஞ்சி - (பா.எ.:3)
2. முல்லை - (பா.எ.94)
3. மருதம் - (பா.எ.45)
4. நெய்தல் - (பா.எ.:49)
5. பாலை - (பா.எ.:41)

நற்றிணை

1. குறிஞ்சி - (பா.எ. 32)
2. முல்லை - (பா.எ. 81)
3. மருதம் - (பா.எ. 210)
4. நெய்தல் - (பா.எ. 226)
5. பாலை - (பா.எ.229)

கலித்தொகை

1. பாலை - (பா.எ. 6)
2. குறிஞ்சி - (பா.எ. 38)

அகநானூறு

1. குறிஞ்சி : - (பா.எ. 68)
2. மருதம் - (பா.எ. 86)

கூறு: 2

நேரம்: 18

ஐங்குறுநூறு

குறிஞ்சி - தோழிக்கு உரைத்த பத்து: பாடல் எண்கள் —111—120

புறநானூறு

பாடல் எண்கள் 8,17,20,95,141,159,184,186,188,206

பதிற்றுப்பத்து

ஏழாம் பத்து —பாடல் எண். 1

பரிபாடல்

எட்டாம் பாடல் : செவ்வேள்

கூறு: 3

நேரம்: 18

நெடுநல்வாடை முழுவதும்

திருக்குறள் : வான்சிறப்பு, பெருமை, காதற் சிறப்புரைத்தல்

கூறு: 4

நேரம்: 18

செம்மொழி வரலாறு

மொழி - விளக்கம் - மொழிக்குடும்பங்கள் - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழித் தகுதிகள் - வரையறைகள் - வாழும் தமிழ்ச்செம்மொழி - தொன்மை - தமிழின் சிறப்புகள் - தமிழ்ச் செம்மொழி நூல்கள்.

கூறு: 5

நேரம்: 18

அ. இலக்கிய வரலாறு

சங்க இலக்கியங்கள், பதினெண்கீழ்க்கணக்கு நூல்கள்

B. Com. (Bank Management)

Semester	Subject Code	Title of The Paper	Hours of Teaching/Week	No. of Credits
IV	17U4CMBE4	PART – II ENGLISH ENGLISH FOR COMPETITIVE EXAMINATIONS	6	3

Objective

- To prepare the learners for competitive examinations and to know the fundamentals of practical communication.

Unit – I

Grammar – Number, Subject, Verb, Agreement, Articles, Sequence of Tenses, Common Errors.

Unit – II

Word Power - Idioms & Phrases, one word substitutes, Synonyms, Antonyms, Words we often confuse, foreign words & phrases, spelling.

Unit – III

Reading & Reasoning – Comprehension, Jumbled Sentences.

Unit - IV

Writing Skills – Paragraph, Precis Writing, Expansion of an idea, Report Writing, Essay, Letters, Reviews (Film & Book)

Unit – V

Speaking- Public speaking, Group Discussion, Interview, Spoken English.

Prescribed Text:

English for Competitive Examinations, by Ayothi, Trichy, 2017.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
IV	17U4CBMC7	ELECTRONIC BANKING	4	4

Objective:

- To enable the students to gain knowledge on various electronic banking services and cyber laws.

Unit I:

Electronic Banking - Evolution - Services - Differences between Traditional Banking and E-Banking - E-banking and Financial Services - Benefits - Initiatives - Opportunities - Risks in E-Banking - Management of Risks.

Unit II:

Internet Banking - Mechanics - Internet Banking Vs. Traditional Banking - Services - Drawbacks - Indian Scenario - Mobile Banking - Features - Registration - Security Issues - Telephone Banking - Benefits - Facilities - Problems - Call Centers - Home Banking - Green Banking.

Unit III:

Automatic Teller Machine (ATM) - Concept - Features ATM Pin - Biometrics - Types - Functions Mechanism - Strategic Importance - Shared ATMs - ATM Cards - Electronic Money - Categories - Merits - Mode of Issue and Implication - Credit Card - Debit Card - Smart Card - E-money and Monetary Policy - Policy Issues for RBI.

Unit IV:

Electronic Fund Transfer (EFT) - Genesis - Steps - Benefits - EFT Vs. Traditional System - Requirements - RBI Guidelines - Electronic Clearing Service - Origin - Physical Clearing System - Features - Benefits - Electronic Payment System - Features - Process - Payment Methods - Indian Financial Network - Features - Factors - Drawbacks - Benefits.

Unit V:

Information Technology Act - Definitions - Authentication of Electronic Records - Electronic Governance - Digital Signature Certificates - Cyber Law - Concept of Cyberspace - Cyber Law in E-Commerce - Contract Aspect - Cyber Crime - Strategy for Prevention of Computer Crime.

Reference Books:

1. Gurusamy. S, Banking Theory Law and Practice, Vijay Nicole Publications, Chennai.
2. Apar Gupta, Commentary on Information Technology Act, Kindle Publications, New Delhi.
3. Rayudu, C.S., E-Business, Himalaya Publishing House. New Delhi.
4. Suresh T.Viswanathan, The Indian Cyber Law, Bharat Law House, New Delhi.
5. Naidu C.A.S, Information Technology in Indian Commercial Banks, NIBM, Pune.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
IV	17U4CBMC8	COST ACCOUNTING	5	5

Objective:

- To make the students to know the fundamentals of costing and to gain further knowledge about its practical applications.

Unit I:

Cost Accounting - Meaning - Definition - Objectives - Scope - Relationship with Financial Accounting - Limitations - Elements of Cost - Cost Sheet - Tender and Quotation.

Unit II:

Materials - Levels of Inventory - EOQ - Methods of Pricing of Material Issues - Labour - System of Wage Payment - Time Rate - Piece Rate - Taylor - Merrick Piece Rate System - Incentive Scheme - Halsey plan - Rowan plan.

Unit III:

Overheads - Allocation - Apportionment - Reapportionment and Absorption - Reconciliation of Cost and Financial Accounting.

Unit IV:

Process Costing (Excluding Inter Process, Equivalent Production - By product - Joint Product) - Operating Costing.

Unit V:

Contract Costing - Job costing - Batch Costing.

Distribution of Marks: Problem: 70% and Theory: 30%

Reference Books:

1. Jain, S.P and Narang, K.L, Cost Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.
2. Reddy, T.S. and Hari Prasad Reddy, Y. Cost Accounting, Margham Publications, Chennai.
3. Maheswari, S.N, Advanced Cost Accounting, Sultan Chand & Sons, New Delhi.
4. Iyengar, S.P, Cost Accounting: Principles and Practice Sultan Chand & Sons, New Delhi.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
IV	17U4CBMA5	ALLIED – FINANCIAL SERVICES (NS)	3	4

Objective:

- To understand the concept of various financial services to support the financial system.

Unit I:

Financial Services - Concept - Functions - Characteristics - Constituents - Growth of Financial Services Sector in India - Problems - Financial Services Environment - Forces - Players in Financial Markets.

Unit II:

Merchant Banking - Origin - Scope - Functions - Merchant Bankers' Code of Conduct - Regulatory Framework - Public Issue Management - Concept - Functions - Mechanics of Public Issue Management.

Unit III:

Underwriting of Securities - Types - Underwriter - Underwriting Agreement - Benefits - Underwriting Agencies - SEBI Guidelines - Credit Rating Agencies - Origin - Features - Advantages - Credit Rating Agencies in India.

Unit IV:

Leasing - Concept - Types - Process - Advantages - Limitations - Services of Lessor - Venture Capital - Definition - Origin - Features - Stages - Styles of Venture Financing.

Unit V:

Factoring - Definition - Mechanism - Characteristics - Types - Advantages - Disadvantages - RBI Guidelines for Factoring - Forfaiting - Features - Benefits - Drawbacks.

Reference Books:

1. Gurusamy, S, Financial Services and System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Avadhani. V.A., Financial Services and Markets, Himalaya Publishing House, Mumbai.
3. Vasantha Desai, Indian Financial System, Himalaya Publishing House, New Delhi.
4. Varsney, P.N and Mittal, D.K., Indian Financial System, Sultan Chand & Sons, New Delhi.

B. Com. (Bank Management)

Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
IV	17U4CBMA6	ALLIED - MANAGEMENT CONCEPTS	5	3

Objective:

- To provide expert knowledge in emerging management techniques.

Unit I:

Management - Meaning - Definition - Nature - Scope - Characteristics - Management and Administration - Levels of Management - Functions - Contributions of Henry Fayol and F.W.Taylor.

Unit II:

Planning - Importance - Features - Steps - Kinds - Elements - Decision Making - Steps - Types - Management by Objectives.

Unit III:

Organisation - Types - Principles - Span of Control - Departmentation - Delegation and Decentralization.

Unit IV:

Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory, McGregor Theory and Z Theory - Leadership - Styles - Qualities.

Unit V:

Co-ordination - Need - Types - Principles - Techniques. Control - Characteristics - Need - Process - Control Devices - Management Information System.

Reference Books:

1. Dinkar Pagare, Business Management, Sultan Chand & Sons, New Delhi.
2. Gupta. C.B, Business Organisation and Management, Sultan Chand & Sons, New Delhi.
3. Chandan. D, Management Concepts, Himalaya Publishing House, Mumbai.
4. Prasad. L.M, Principles of Management, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
IV	17U4CBMS2	Skill Based Elective - II: INDUSTRIAL RELATIONS	1	1

Objective:

- To make the students understand the fundamental aspect of industrial relations in India.

Unit I:

Industrial Relations - Concepts and Systems - IR at National and International Levels - Trends in India - Role of Industrial Relation Officer - Trade Unionism - Theory - Policy - Objectives - Need - Functions - Structure - Types - Indian Trade Union Movement - Obstacles in Growth Trade Unions.

Unit II:

Labour Relations - Industrial Disputes - Causes - Handling and Settling Disputes - Employee Grievances - Steps - Causes for Poor Industrial Relations - Remedies - Collective Bargaining - Concept - Functions and Importance - Principles.

Reference Books:

1. Tripathi P.C., Personal Management and Industrial Relation, Sultan Chand & Sons, New Delhi.
2. Srivastava S.C., Industrial Relations, Vikas Publications, New Delhi.
3. Srinivasan S, Industrial Relations and Labour Legislation, Margham Publications, Chennai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
V	17U5CBMC9	CORPORATE ACCOUNTING	5	5

Objective:

- To train the student to grasp the principles of special accounting and preparing them to solve advanced problems in the prescribed forms.

Unit I:

Holding Companies - Consolidated Balance Sheet with Single Subsidiary (Excluding Chain and Cross Holding).

Unit II:

Accounts of Banking Companies (New format).

Unit III:

Accounts of Insurance Companies (New format).

Unit IV:

Alteration and Reduction of Share Capital - Liquidation of Companies.

Unit V: (Self Study)

Principles of Government Accounting - Human Resource Accounting - Inflation Accounting (Theory Only).

Distribution of Marks: Problem: 80% and Theory 20%

Reference Books:

1. Jain, S.P and Narang, K, Advanced Accountancy, Kalyani Publishers, Ludhiana.
2. Gupta, R.L and Radhasamy, M, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. Reddy, T.S and Murthy, A, Corporate Accounting, Margham Publications, Chennai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	17U5CBMC10	AUDITING	5	5

Objective:

- To make the students gain adequate knowledge of both the principles and practice of auditing in India.

Unit I:

Auditing - Definition - Meaning - Objectives - Types of Audit - Advantages - Qualities of a Professional Auditor - Investigation Vs. Auditing.

Unit II:

Internal Check - Objectives - Principles - Advantages - Internal Check System and Auditor - Internal Control - Internal Audit.

Unit III:

Vouching - Objectives - Importance - Vouching of Cash Transactions, Trading Transactions and Impersonal ledger.

Unit IV:

Verification and Valuation of Assets and Liabilities - Cash Investments - Advances - Land and Building - Plant and Machinery - Furniture - Stock - Capital - Creditors - Bills Payable - Debenture - Bank Overdraft.

Unit V:

Company Audit - Provisions of Companies Act relating to Auditor's Qualification - Appointment - Removal - Rights - Duties and Liabilities (Civil and Criminal).

Reference Books:

1. Dinker Pagare, Principles and Practices of Auditing, Sultan Chand & Sons, New Delhi.
2. Tandan, B.N, Practical Auditing, Sultan Chand & Sons, New Delhi.
3. Kamal Gupta, Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.
4. Krishnadwala, V.H and Shetty, M.V, Auditing, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
V	17U5CBMC11	INSURANCE MANAGEMENT	5	5

Objective:

- To enable the students to gain knowledge on various types of insurance and its importance to individuals and business.

Unit I:

Insurance Business - Insurance Contract - Features - Essentials - Characteristics - Difference between Contract and Wagering Agreement - Kinds of Insurance Organisations. Insurance - Functions - Importance - Benefits - Types.

Unit II:

Life Insurance - Difference between Insurance and Assurance - Features - Procedures for Effecting Life Insurance - Classification of Policies - Assignment and Nomination of Life Policies - Life Insurance Corporation of India.

Unit III:

Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Procedure for taking Marine Insurance Policy - Kinds and Clauses in Marine Policy - Marine Loss.

Unit – IV:

Fire Insurance - Principles - Distinction between Life, Fire and Marine Insurances - Procedure for taking Fire Insurance Policy - Types of Fire Policies - Fire Insurance Claims.

Unit V:

Motor Vehicle and Personal Accident Insurance - Health Insurance - Crop Insurance - Cattle Insurance - Property Insurance - Indian Insurance Act - Salient Features - IRDA - Objectives, Duties and Powers.

Reference Books:

1. Periyasamy. P, Fundamentals of Insurance, Vijay Nicole Imprints Private Ltd., Chennai.
2. Mish. M N, Insurance, Sultan Chand & Sons, New Delhi.
3. Inderjit Singh and Rakesh Katyal, Fundamentals of Insurance, Kalyani Publishers, Ludhiana.
4. Panda Ghanshyam, Principles and Practice of Insurance, Kalyani Publishers, Ludhiana.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
V	17U5CBMC12	INDIAN FINANCIAL SYSTEM	4	5

Objective:

- To make the students understand the conceptual framework underlying the Indian Financial System and the constituents.

Unit I:

Financial System in India - Features - Functions - Financial Institutions - Financial Markets - Role - Functions - Constituents of Financial Markets.

Unit II:

Money Market - Objectives - Importance - Functions - Essentials of Developed Money Market - Money Market Vs. Capital Market - Call Money Market - Benefits - Profile of Indian Call Money Market.

Unit III:

Treasury Bills Market - Features - Government Securities Market - Features - Types of Trading - Issue and Trading Mechanism - Ready Forward Contracts - Repo Accounting - Government Bonds.

Unit IV:

New Issue Market - Services - Methods of Marketing of Securities - Pure Prospectus Method - Offer for Sale Method - Initial Public Offer - Right and Bonus Issue - Intermediaries in Primary Market.

Unit V:

Secondary Market - Functions - Role - Interface between New Issue Market and Secondary Market - Stock Exchanges in India - Trading Procedures.

Reference Books:

1. Gurusamy, S, Financial Markets and Institutions. Vijay Nichole Imprints Pvt. Ltd., Chennai.
2. Vasantha Desai, Indian Financial System, Himalaya Publishing House, New Delhi.
3. Varsney, P.N and Mittal, D.K, Indian Financial System, Sultan Chand & Sons, New Delhi.
4. Khan, M Y, Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
V	17U5CBMEL1A	Major Elective - I E-COMMERCE	4	4

Objective:

- To impart knowledge on e-commerce and its application.

Unit I:

E-commerce - Framework - Classification of Electronic Commerce - Anatomy of E-Commerce Applications - Components of I-way - Network Access Equipment - Internet Terminology.

Unit II:

Electronic Data Interchange - Benefits - EDI Legal, Security & Privacy Issues - DEI Software Implementation - Value Added Networks - Internal Information Systems - Work Flow Atomization and Coordination - Customization and Internal Commerce.

Unit III:

Network Security and Firewalls - Client Server Network Security - Emerging Client Server Security Threats - Firewalls and Network Security - Data And Message Security - Encrypted Documents and Electronic Mail - Hypertext Publishing - Technology Behind the Web – Security and Web.

Unit IV:

Consumer Oriented Electronic Commerce: Consumer Oriented Applications - Mercantile Process Models - Mercantile Models from Consumers Perspective - Mercantile Models from the Merchants Perspective.

Unit V:

Electronic Payment Systems - Types - Digital Token Based Electronic Payment System - Smart Cards and Credit Card Electronic Payment Systems - Risk Designing Electronic Payment.

Reference Books:

1. Srinivasa Vallabhan S.V, E-Commerce, Learntech Press, Trichy.
2. Ravi Kalakota & Andrew B.Whinston, Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd.
3. Bharath Bahasker, Electronic Commerce, Tata McGraw Hill Publishing Co Ltd., New Delhi.
4. Daniel Minoli, Emma Minoli, Web Commerce Technology Handbook, Tata McGraw Hill Publishing, New Delhi.
5. Rayudu, C.S, E-Commerce & E-Business, Himalaya Publishing House, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
V	17U5CBMEL1B	Major Elective - I: ENTERPRISE RESOURCE PLANNING	4	4

Objective:

- To impart knowledge on basics of enterprise resource planning.

Unit I:

ERP - Process - Challenges of Functional ERP - Evolution of ERP - Conceptual Model of ERP - ERP and India - Benefits of ERP - Virtual Organization.

Unit II:

ERP and Related Technologies: BPR - MIS - DSS - ESS - Data Warehousing - Data Mining - OLAP - CRM - Product Life Cycle Management - E-Business.

Unit III

ERP Functional Modules - Functional Modules in an ERP Package - Integration of ERP - Supply Chain and CRM Applications.

Unit IV

ERP Market - SAP AG - Baan Company - Oracle - People Soft - JD Edwards - Microsoft - Ramco Systems - I2 - Open Source ERP - SWOT analysis of ERP Packages - Changing ERP Market.

Unit V:

ERP Implementation - Basics - ERP Implementation Life Cycle - Role of SDLC/SSAD, Object Oriented Architecture, Consultants and Vendors - Post Implementation Review of ERP Packages in Manufacturing and Service Organizations.

References Books:

1. Alexis Leon, Enterprise Resource Planning, Tata McGraw Hill Publication.
2. Brady, Monk and Wagner, Concepts in Enterprise Resource Planning - Thomson Learning.
3. Sadagopan. S, ERP – A Managerial Perspective, Tata McGraw Hill, New Delhi.
4. Raisch, Warren D, The E-Marketplace: Strategies for Success in B2B Commerce, McGraw Hill Inc.
5. Vinod Kumar Garg, N.K Venkitakrishna, ERP Concepts and Practice, PHI.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
V	17U5CBMEL2A	Major Elective - II INTERNATIONAL TRADE	4	3

Objective:

- To impart knowledge on international banking and foreign exchange management.

Unit I:

International Business - Objectives - Problems - International Orientations - International Trade Vs. Domestic Trade - Foreign Trade Entry Strategies - International Business Environment.

Unit II:

Theories of International Trade - Mercantilism Philosophy - Absolute Cost Theory - Comparative Cost Theory - Opportunity Cost Theory - Factor Endowment Theory.

Unit III:

Free Trade Vs. Protection - Tariff and Non-Tariff Barriers - International Financial Institutions - IMF - World Bank - IDA - IFC - ADB - UNCTAD - UNIDO - ITC.

Unit IV:

Regional Economic Integration - Types of Integration - European Union - South-South Cooperation - SAARC - SAPTA - GATT - WTO - TRIMs - TRIPs.

Unit V:

Foreign Trade Policy of India - Salient Features - Foreign Trade (Development and Regulation) Act - Export Promotion - EOUs - EPZs - SEZs - Institutional Finance for Export - EXIM Bank - ECGC.

Reference Books:

1. Francis Cherunilam, International Trade and Management, Himalaya Publishing House, Mumbai.
2. Aswathappa, K, International Business, Tata Mc Graw Hill Publishing Company Ltd., New Delhi.
3. Anant, K.Sundaram, International Business Environment, Prentice Hall of India, New Delhi.
4. Bhalla. V.K. and Shiva Ramu. S, International Business, Anmol Publishers, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
V	17U5CBMEL2B	Major Elective - II: RISK MANAGEMENT	4	3

Objective:

- To understand the various types of risk and management of risk in banking business.

Unit I:

Risk Management in Banks - Need - Objectives - Types of Risks - Principles of Risk Management - Quantitative Risk Measurement - Importance - Indicators - Measuring Uncertainty - Sensitivity Analysis - Volatility - Downside Risk - Potential Risk.

Unit II:

Credit Risk Management - Need - Components - Techniques - Credit Risk Measurement and Potential Loss - Credit Risk Rating Framework - Credit Risk Models - Managing Credit Risk in Inter-bank and Off-Balance Sheet Exposures - Country Risk - Credit Audit.

Unit III:

Market Risk Management - Need - Architecture - Asset Liability Management System in Banks - Management of Liquidity, Interest Rate, Foreign Exchange, Equity Price and Commodity Price Risks - Measurement of Market Risk.

Unit IV:

Operational Risk Management - Need - Management - Prerequisites - Role of People - Fraud Risk Management - Solvency Risk - Capital Adequacy Framework - Capital Charge - Transitional Arrangements - Credit Risk Mitigation.

Unit V:

Payments and Settlement Systems Risk Management - Genesis - Risks for Users - Risk Management - Governance - Regulation - Risk Based Supervision of Banks - Objectives - Process - Bank Level Preparations - Risk Profiling Techniques - Risk Focused Internal Audit.

Reference Books:

1. Bhattacharya. K.M, Risk Management in Indian Banks, Himalaya Publishing House, Mumbai.
2. Vaidyanathan. K, Credit Risk Management for Indian Banks, Sage Publications India Pvt. Ltd., New Delhi.
3. Dun & Bradstreet, Financial Risk Management, McGraw Hill Education (India) Private Limited, New Delhi.
4. Srivastava. R.M. & Divya Nigam, Management of Indian Financial Institutions, Himalaya Publishing House, Mumbai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
V	17U5CBMNME	Non Major Elective - GENERAL COMMERCIAL KNOWLEDGE	2	1

Objective:

- To provide knowledge on basic concepts of commerce and taxation.

Unit I:

Business - Features - Differences between Business and Profession - Industry - Commerce - Functions - Scope - Importance - Trade - Aids - Differences between Industry, Commerce and Trade - Establishment of a Business - Problems in Starting a Business.

Unit II:

Taxation - Meaning of Tax - History of Indian Tax System - Features of Income Tax - Agricultural Income - Assessee - Person - Income - Features - Rates of Tax - Assessment Year - Previous Year - Exempted Income - Differences Direct Tax and Indirect Tax.

Reference Books:

1. Bhushan. Y.K, Business Organization and Management, Sultan & Sons, New Delhi.
2. Balaji. C.D, Business Organization and Management, Margam Publications, Chennai.
3. Gaur. V.P and Narang, D.B, Income Tax Law and Practice, Kalyani Publishers, Ludhiana.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	17U5CBMSSD	SOFT SKILLS DEVELOPMENT	1	-

Unit I:

Proficiency in English - Group Discussion - Interview - Presentation Skills - Percentage and its application - Error Correction.

Unit II:

Communication Skills - Art of Listening - Art of Reading - Art of Writing. Corporate Skill - Time Management - Stress Management.

Text Books:

1. Meena K and Ayothi, A Book on Development of Soft Skills (Soft. Skills: A Road Map to Success), P.R. Publishers & Distributors, Tiruchirappalli.
2. Hariharan S, Sundararajan N and Shanmugapriya S.P., Soft Skills, MJP Publishers, Chennai.

Reference Books:

1. Alex K, Soft Skills - Know Yourself & Know the World, S.Chand & Company Ltd. New Delhi.
2. Martin Avis, Effective Time Management Skills for Everyone, Avis Consultancy, London.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
VI	17U6CBMC13	MANAGEMENT ACCOUNTING	5	5

Objective:

- To impart the knowledge on application of management accounting tools for business decisions.

Unit I:

Management Accounting - Definition - Nature - Scope - Objectives - Functions - Merits - Limitations - Differences between Management Accounting and Financial Accounting - Differences between Management Accounting and Cost Accounting.

Unit II:

Funds Flow Statement - Cash Flow Statement.

Unit III:

Ratio Analysis - Financial Statement Analysis - Comparative Financial Statements - Common Size - Financial Statement - Trend Percentage - Standard Costing (Material Variance only).

Unit IV:

Budgetary Control - Objectives - Advantages - Limitations - Types of Budgets - Production - Purchase - Sales - Cash - Flexible - Capital Budgeting - Payback Period Method - Net Present Value Method.

Unit V:

Marginal Costing - CVP Analysis - Break Even Analysis - Managerial Applications - Make or Buy Decisions - Selection of Suitable Product Mix - Key Factor - Optimum Level of Activity - Profit Planning.

Distribution of Marks:

Problem: 70% Theory: 30%

Reference Books:

1. Sharma, R.K and Shasi, K. Gupta, Management Accounting, Kalyani Publications, Ludhiana.
2. Pillai, R.S.N. and Bhagavathi, V, Management Accounting, S.Chand & Company Ltd., New Delhi.
3. Maheshwari, S.N, Management Accounting, Sultan Chand & Sons, New Delhi.
4. Reddy, T.S and Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
VI	17U6CBMC14	INCOME TAX LAW AND PRACTICE	5	5

Objective:

- To provide the knowledge on income tax law and practice.

Unit I:

Brief History of Income Tax Act - Basic Concepts - Agricultural Income - Previous Year - Assessment Year - Assessee - Person - Income - Residence and Taxability - Incomes Exempted from Tax.

Unit II:

Income from Salaries.

Unit III:

Income from House Properties - Capital Gains.

Unit IV:

Income from Business, Profession and Other Sources.

Unit V:

Authorities and Assessment Procedures - Abbreviations - Income Tax Authorities - Appointment - Powers - Duties of Tax Authorities - Assessment - Types of Assessment.

Distribution of Marks:

Problem: 60% Theory: 40%

Reference Books:

1. Gaur, V.P and Narang, D.B. Income Tax Law and Practice. Kalyani Publishers, Ludhiana.
2. Mehrotra H.C., & Goyal. S.P, Income Tax Law & Practice, Sahitya Bhawan Publications, New Delhi.
3. Hariharan N, Income Tax Law & Practice, Tata McGraw Hill Education, New Delhi.
4. Reddy. T.S. and Hariprasad Reddy Y, Income Tax Law & Practice, Margham Publications, Chennai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
VI	17U6CBMC15	DEVELOPMENT BANKING	5	5

Objective:

- To impart knowledge on development banking system in India.

Unit I:

Development Banks - Concepts - Objectives - Functions - Differences between Commercial Banking and Development Banking - Role in Economic Development. Economic Growth and Indian Banks - Role in Development of Agriculture and Industry.

Unit II:

Innovative Schemes for Economic Development - Lead Bank Scheme and Village Adoption Scheme - Service Area Approach - Self-employment Scheme for Educational Urban Poor - IRDP - Priority Sector Lending - Micro Finance.

Unit III:

National Level Industrial Development Banks - Industrial Finance Corporation of India, Small Industries Development Bank of India, Industrial Development Bank of India, Industrial Reconstruction Bank of India and National Housing Bank - Organisation - Objectives - Role - Functions.

Unit IV:

State Level Industrial Development Banks - State Finance Corporation - Small Industries Development Corporation - TIIC - DIC - Organisation - Objectives - Functions - Role in Industrial Development.

Unit V:

NABARD - Origin - Objectives - Functions - Financial, Developmental and Supervisory Role of NABARD in Rural Development - NABARD Schemes - Solar Scheme - Capital Subsidy Schemes - Agricultural Marketing Scheme - Rural Godown Scheme - Dairy Entrepreneurship Development Scheme.

Reference Books:

1. Srinivasan. N.P. & Saravanel. P, Development Banking in India and Abroad, Kalyani Publications, Ludhiyana.
2. Gordon. E & Natarajan. K, Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai.
3. Kuchal. S.C, Corporation Finance in India, Chaithanya Publishing House.
4. Kaushal Kumar Arora, Development Banking in India, Atantic Publishers and Distributors, New Delhi.
5. Vasant Desai, Development Banking, Himalaya Publishers, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
VI	17U6CBMC16	BANK MANAGEMENT	5	4

Objectives:

- To acquire knowledge on management of various functional areas of banks.

Unit I:

Bank Management - Purpose - Organisation - Management of Assets and Liabilities - Balance Sheet Management - Accounting Framework.

Unit II:

Management of Commercial Banks -Board of Directors - Decision Making - Organisational Structure of Commercial Banks - Powers and Duties of a Branch Manager -Government Control over Banks.

Unit III:

Deposit Mobilization - Cash Reserve Ratio (CRR) - Statutory Liquidity Ratio (SLR) - Repo Rate - Reverse Repo Rate - Deregulation of Interest Rates on Deposits - Optimal Cash Holding - Liquidity Considerations - Primary Reserve - Secondary Reserve - Factors Influencing Primary and Secondary Reserves.

Unit IV:

Capital Adequacy in Banks - Functions of Capital Funds in Commercial Banks - Capital Adequacy - Basle Norms on Capital Adequacy - Capital Adequacy Norms in Indian Commercial Banks - Present Position of Capital Adequacy in Indian Commercial Banks.

Unit V:

Human Resource Management in Banks - Objectives - Policies - Recruitment - Selection - Methods and Training of Bank Personnel - Motivation of Bank Employees.

Reference Books:

1. Chatterjee, Management Techniques of Bank Lending, Himalaya Publishing House, Mumbai.
2. Jeevanandam. C, Gupta. C.B, Malhotra. T.D, Bank Management, Sultan Chand & Sons, New Delhi.
3. Kothari, C.A., Social Banking and Profitability, Book Man Associates, Jaipur.
4. Soni & Aggarwal, Computers and Banking, Sultan Chand & Sons, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
VI	17U6CBMEL3A	Major Elective – III STOCK MARKET PRACTICES	5	4

Objective:

- To educate the students about the concept, fundamental aspects of capital market and also to create awareness on the trading practices followed in stock exchanges.

Unit I:

Capital Market - Evolution - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Measures for Reactivation of Capital Market - Recent Trends in Capital Market.

Unit II:

Primary Market - Nature - Functions - Methods of Floatation - Issues and Problems in Growth of Primary Issue Market - OTCEI Guidelines.

Unit III:

Stock Exchanges - Growth - Advantages - Significance - Functions - Commodity Exchange Vs. Stock Exchange - Trading Mechanism - Listing of Securities.

Unit IV:

Reforms in New Issue Market and Stock Exchange - NSE - Features and Functions - Screen Based Trading - Procedure and Mechanics of Trading in Stock Exchanges - DEMAT - REMAT - Stock Indices - Nifty and Sensex.

Unit V:

Stock Brokers - Role - Kinds of Brokers - Role of Merchant Bankers - SEBI - Functions - Role of SEBI in Investor Protection.

Reference Books:

1. Gurusamy, S, Financial Services and System, Vijay Nichole Imprints Pvt. Ltd., Chennai.
2. Natarajan. L, Financial Markets and Services, Margham Publications, Chennai.
3. Punidhavathi Pandiyan, Security Analysis and Portfolio Management, Vikas Publications, New Delhi.
4. Preeti Singh, Investment Management, Himalaya Publishing House, Mumbai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
VI	17U6CBMEL3B	Major Elective III: TRAINING AND DEVELOPMENT	5	4

Objective:

- To enable the students to understand the concepts, principles and process of training and development

Unit I:

Training - Definition - Need - Importance - Objectives - Differences between Training and Development - Training Functions - Scope - Benefits - Limitations - Training Practices in Indian Industry.

Unit II:

Training Methods - On the job Training - Apprentice Training - Job Rotation and Job Instruction Training - Off the Job Training - Lecture Method - Vestibule Training - Demonstrations - Use of Audio Visual Aids - Role Play.

Unit III:

Management Development - Definition - Objectives - Significance - Competency Assessment and Competency Based Development Programmes - Methods of MDPs - Limitations.

Unit IV:

Management of Training - Training Policy and Plan - Assessment of Training Needs - Methods and Process of Needs Assessment - Training Design - Factors Affecting Training Design - Budgeting for Training - Selection of Trainers.

Unit V:

Evaluation of Training - Definition - Need - Models of Evaluation - Stages - Methods of Evaluation - Cost Benefit Analysis - Strategies to Improve the Effectiveness of Evaluation - Modern Learning and Development Methods.

Reference Books:

1. Rao, P.L, Training and Development, Excel Books, New Delhi.
2. Tapomoy Deb, Training and Development: Concepts & Applications, Ane Books Pvt. Ltd., New Delhi.
3. Janakiram, B, Training and Development, Wiley India, New Delhi.
4. Subba Rao P, Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai.

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Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
VI	17U6CBMEL4A	Major Elective IV: FOREIGN EXCHANGE MANAGEMENT	5	3

Objective:

- To make the students about the basic knowledge on foreign exchange management.

Unit I:

Foreign Exchange - Functions - Types of Transactions - Methods of Payments - Exchange Rates - Determination - Systems - Classifications - Exchange Control - Convertibility of Rupee - Devaluation - Management of Exchange Rate Risks.

Unit II:

Balance of Payments (BOP) - Components - Disequilibrium - Correction of Disequilibrium - Financing of BOP Deficit.

Unit III:

Exchange Arithmetic - Nostro and Vostro Accounts - Spot and Forward Deal of Foreign Currencies - Forward Rates.

Unit IV:

Financing Imports - Letter of Credit - Payment for Import Bills - Foreign Inward Trust Receipt - Differed Payment Imports.

Unit V:

Financing Exports - Commercial Banks Pre-shipment Credit - Post-shipment Credit - Negotiation of Bills - Advance against Bills Sent for Collection - Advance against Export Incentives - ECGC - Functions - Schemes - Export Promotion Measures.

Reference Books:

1. Jeevanandam. C, Foreign Exchange Practice, Concepts and Control, S.Chand & Sons, New Delhi.
2. Chartterji. A.K., Principles of Foreign Exchange, Himalaya Publising House, New Delhi.
3. Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, Mumbai.
4. Gupta. K.R., International Economics, Atlantic Publishers, New Delhi.

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Semester	Subject Code	Title of the Paper	Hours of Teaching/Week	No. of Credits
VI	17U6CBMEL4B	Major Elective - IV INVESTMENT MANAGEMENT	5	3

Objective:

- To impart knowledge about the working of stock market and the valuation of Securities.

Unit I:

Investment - Importance - Investment and Speculation - Investment and Gambling - Factors Favourable for Investment - Investment Media - Features of Investment Programme - Investment Process.

Unit II:

Investment Alternatives - Corporate Bonds - Features - Types - Advantages - Disadvantages of Convertible Bonds - Alternative Forms of Investment.

Unit III:

Security Valuation - Approaches - Valuation of Bonds and Shares - Risk - Concept - Classification - Factors Causing Internal and External Risk - Return - Concept - Measurement.

Unit IV:

Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis - Technical Analysis - Assumptions - Dow Theory.

Unit V:

Portfolio Analysis - Technical Vs. Portfolio Analysis - Markowitz Theory - Assumptions - Techniques of Portfolio Revision.

Reference Books:

1. Preeti Singh, Investment Management, Himalaya Publications, Mumbai.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Private Ltd., Mumbai.
3. Bhalla. V.K., Investment Management, Sultan Chand & Sons, New Delhi.
4. Rustagi, R.P, Investment Management: Theory and Practice, Sultan Chand & Sons, New Delhi.