

# THIRUVALLUVAR UNIVERSITY

## MASTER OF COMMERCE

### SYLLABUS

### UNDER CBCS

(With effect from 2020-2021)

#### The Course of Study and the Scheme of Examination

Sl. No.	Study Components		ins. hrs / week	Credit	Title of the Paper	Maximum Marks		
	Course Title					CIA	Uni. Exam	Total
<b>SEMESTER III</b>								
1.	Core	Paper- 8	5	4	Goods & Services Tax (GST)	25	75	100
2.		Paper- 9	5	4	Organisational Behaviour	25	75	100
3.		Paper- 10	6	4	Advanced Cost Accounting	25	75	100
4.		Paper-11	6	4	Research Methodology	25	75	100
Internal Elective for same major students								
5.	Core Elective	Paper -3	4	3	(To choose one out of 3) A. Agri Business Management B. Services Marketing C. Business Analytics	25	75	100
External Elective for other major students (Inter/multi disciplinary papers)								
6.	Open Elective	Paper -3	4	3	(To choose one out of 3) A. Small Business Management B. Banking Theory C. Stress Management	25	75	100
7.	**MOOC Course		-	-		-	-	100
			<b>30</b>	<b>22</b>		<b>150</b>	<b>450</b>	<b>700</b>
<b>SEMESTER IV</b>								
						CIA	Uni. Exam	Total
8.	Core	Paper- 12	6	4	Direct Taxes	25	75	100
9.		Paper- 13	6	4	Investment & Portfolio Management	25	75	100
10.		Paper- 14	5	5	Project Development	25	75	100
11.	Core	Project	5	5	Project With Viva voce	100 (75 Project +25 viva)		100
Internal Elective for same major students								
12.	Core Elective	Paper 4	5	3	(To choose one out of 3) A. Financial Services B. Information Technology in	25	75	100

					Business C. Entrepreneurial Development			
External Elective for other major students (Inter/multi disciplinary papers)								
13.	Open Elective	Paper 4	3	3	(To choose one out of 3) A. Office Management B. Business Organisation C. Principles of Auditing	25	75	100
			<b>30</b>	<b>24</b>		<b>150</b>	<b>450</b>	<b>600</b>
								<b>2600</b>

**\* Field Study**

There will be field study which is compulsory in the first semester of all PG courses with 2 credits. This field study should be related to the subject concerned with social impact. Field and Topic should be registered by the students in the first semester of their study along with the name of a mentor before the end of the month of August. The report with problem identification and proposed solution should be written in not less than 25 pages in a standard format and it should be submitted at the end of second semester. The period for undergoing the field study is 30 hours beyond the instructional hours of the respective programme. Students shall consult their mentors within campus and experts outside the campus for selecting the field and topic of the field study. The following members may be nominated for confirming the topic and evaluating the field study report.

- (i). Head of the respective department
- (ii). Mentor
- (iii). One faculty from other department

**\*\*MooC Courses**

Inclusion of the Massive Open Online Courses (MOOCs) with zero credits available on SWAYAM, NPTEL and other such portals approved by the University Authorities.

## SEMESTER III

### PAPER - 8

#### GOODS AND SERVICES TAX (GST)

##### Course Objectives

1. To gain expert knowledge on the principles and law relating to Indirect Taxation and GST in India.
2. To expose the students with the latest development in GST.
3. To impart skill in applying and analysing the provisions of Goods and Service Tax Act.
4. To know about the basic Administration of GST.
5. To Familiarize the Provisions to appeal in the court.

##### Unit 1: Introduction:

Meaning and Definition of Indirect Taxes-Nature-Scope Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India - **Goods & Services Tax (GST)** Act 2016- Introduction - Meaning-Definition-Major Indirect Taxes merged in to Goods and Service Tax.

##### Unit 2: Basic Provisions of GST:

Introduction--Historical backdrop of Goods and Service Tax-objectives & features - Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis of GST in India.– Advantages & Limitations of GST-Economy, Industry and trade, tax payers-Types of GST - CGST-IGST-SGST- UTGST Schedules-Rate of GST- Tamil Nadu GST Provisions.

##### Unit 3: Main Provisions of GST:

Provisions Compensation (GST) Law-Definitions of important terms-Levy of Tax-Collection-relating to Place, Time and Value of Supply-Different meaning of supply- Composite Supply Mixed supply- Scope of Supply- Taxable Supply- E-Commerce-Supply Chain.

GST Exemption limit-Tax Invoice-Credit and Debit Notes-Valuation Rules-Computation Tax Input tax Credit (ITC)-Registration-procedures-Deemed Registration-Cancellation of Registration.

Accounts and Records- Period of Retention of Records- Presumption as to Documents>Returns-Annual-Final-Payment of Tax-Information Technology in GST Audit- Special Audit-Assessment-Refund-Consumer welfare Fund-GST Practioners - TDS/TCS.

##### Unit 4: Administration of GST:

GST Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery-Liability to pay tax in certain cases-Advance Ruling- Authority and Appellate Authority - GSTN-Information infrastructure for GST.

### **Unit 5: Appeals & Revisions under GST:**

Appeals-Appeal to High Court Appeal to Supreme Court- Revisions-Offences- Compounding of Offences-Penalty Transitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply- Transfer of ITC-Compensation Rules- Base year Revenue-Projected Revenue-Miscellaneous provisions-Interest-Job Work Procedure Deemed Export.

#### **Text Books:**

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST- A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Indirect Taxes- Dr.H.CMehrotra & Prof. Agarwal, SahityaBhavanPublishers,Agra.

#### **Reference Book**

1. GST Law & Procedure, Anandaday Misra, Taxman
2. Hand Book of GST in India Concepts and Procedures( 2017Edition) RakeshGarg&SandeepGarg - Bloomsbury India Publications
3. GST in India-RakeshGarg&SandeepGarg, Bloomsbury IndiaPublications
4. All about GST-V.S Datey-Taxman Publications.
5. GST Law, Concept & Impact Analysis-Dr.SanjivAgarwal
6. GST Law & Analysis with Conceptual Procedure-Bimal Jain &IshaBensalYoungGlobal.
7. GST Bare Acts, Rules, Notifications &Circulars
8. An Insight of GST in India-ICWAI, Vol:1&2

#### **Course Outcome**

1. The students will able to know and familiarize with the fundamentals of Taxation.
2. The students will able to know GST and its history of GST and their types.
3. The students will able to know the exempted goods and Services under GST Act.
4. The students will able to know the Administration of GST and Authority.
5. The students will able to know how to avail the Appeal and Revision under GST Act.

## PAPER - 9

### ORGANISATIONAL BEHAVIOUR

#### Course Objectives

1. To understand the basic concepts of organisational behaviour .
2. To bring an understanding on different types of motivational theories
3. To facilitate the students to know the stress management
5. To let to know students to organisational structure and Organisational Effectiveness

#### Unit I: Introduction

Organisational Behaviour – Concepts - Nature & Scope – Organisational Behaviour Models - Foundations of Individual Behaviour – Personality – Stages of Personality - Perception – Learning – Attitudes – Values – Emotions.

#### Unit II: Motivation

Motivation – Theories by Maslow, Herzberg, McGregor, McClelland & Vroom – Motivational Tools in Organisation – Effects on Work Behaviour - Motivation and Morale - Organisational Citizenship Behaviour.

#### Unit III: Group Dynamics and Stress Management

Group Dynamics – Formal and Informal Group - Group Norms - Group Cohesiveness - Group Behaviour - Group Decision Making – Work Stress - Stress Management – Coping Strategies of Stress.

#### Unit IV: Leadership and Organisational Conflicts

Leadership – Traits - Styles – Theories of Leadership - Power and Politics - Organisational Conflicts - Stages - Sources - Types - Conflict Management.

#### Unit V: Organisational Structure and Organisational Effectiveness

Organisational Structure – Foundation and Types - Organisational Culture and Climate – Organisational Development – Organisational Effectiveness & Performance – Organisational Ethics.

#### Text Books

1. S. Khanka, Organisational Behaviour, S.Chand & Co. Ltd., New Delhi. S
2. . Aswathapa, Organisational Behaviour, Himalaya Publishing House. K

#### Reference Books:.

1. Stephen P. Robbins, Organizational Behavior, Pearson Education, New Delhi. S
2. .M. Prasad, Organisational Behaviour, Sultan Chand and Sons, New Delhi. L
3. argie Parikh and Rajen Gupta, Organisational Behaviour, Tata McGraw Hill Education, M

### **Course Outcome**

1. After studied Unit-1, the student will be able to understand the basic concept of organisational behaviour and foundations of individual behaviour
2. After studied Unit-2, the student will be able to develop an idea about different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
3. After studied Unit-3, the student will be able to understand the foundation of group dynamics and the nature of stress and its management.
4. After studied Unit-4, the student will be able to evaluate the appropriateness of various leadership styles and how to deal with organisational conflict.
5. After studied Unit-5, the student will be able to understand different types of organizational structures and importance of organizational effectiveness.

## PAPER - 10

### ADVANCED COST ACCOUNTING

#### Course Objectives

1. To enhance the understanding of the basic concepts in Cost Accounting.
2. To extend the knowledge of Methods of Costing Process costing.
3. To facilitate the students to have the deep understanding of Standard Costing and Variance analysis
4. To bring about the awareness of Methods of cost reduction.
5. To let the students to know about Benefits from adoption of ABC-Just in Time Costing (JIT).

#### UNIT-I

Nature and significance of cost accounts-Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting-Installation of costing system-Elements of Cost- Cost centre and profit centre-Preparation of Cost sheet, tender of quotations.

#### UNIT-II

Methods of Costing-Process costing, Treatment of equivalent production- Inter process profit-Joint and by product Costing-Preparation of contract account, Cost plus contract and escalation clause.

#### UNIT-III

Standard Costing and Variance analysis-Material, Labor and Overheads -reporting of variances

#### UNIT-IV

Cost control and Cost Reduction-Control over wastages, Scrap, Spoilage and defectives-Methods of cost reduction

#### UNIT-V

Activity based costing-Meaning and concept-Characteristics of ABC-Benefits from adoption of ABC-Just in Time Costing (JIT)

**Note:** The proportion between theory oriented and problem oriented questions in the university examination shall be 20:80

#### Text Book

1. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai.
2. S.P. Jain and K.L. Narang-Cost accounting-Kalyani Publishers-New Delhi.

#### Reference books

1. Ravi M Kishore Advanced Management Accounting - Taxman's-New Delhi. 4. Management Accounting - J.Batty.
2. B.K. Bhar- Cost Accounting-Academic publishers, Calcutta.
3. C.T.Horangren-Cost Accounting - A Managerial Emphasis- Pearson education-New Delhi.
4. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill

5. Robert S. Kaplan-Anthony A. Atkinson- Advanced Management Accounting - Prentice Hall of India-New Delhi 8.
6. Weldon's Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations.
2. After studied Unit-2, the student will be able to understand Preparation of Process Costing.
3. After studied Unit-3, the student will be able to Know the Standard Costing and Variance Analysis
4. After studied Unit-4, the student will be aware of the Cost control and Cost Reduction.
5. After studied Unit-5, the student will be able to develop the knowledge about Activity based costing.

## **PAPER - 11**

### **RESEARCH METHODOLOGY**

#### **Course Objectives**

1. To enhance the understanding of the basics of Research Methodology
2. To extend the knowledge of Data Collection and Sampling.
3. To facilitate the students to have the deep understanding of Processing of Data
4. To bring about the awareness of data Analysis through Statistical Tools.
5. To let students to know about Research Report.

#### **UNIT-I : INTRODUCTION**

Research - definition, characteristics, nature and scope. Various types of research - Formulation of research problem - Major steps in Research – Hypothesis – Research Design - Uses of social research.

#### **UNIT-II : SAMPLING AND DATA COLLECTION**

Sampling: Meaning, definition, need and types - Merits and demerits of sampling. Data collection: Sources of data; Primary and Secondary data. Procedure for data collection, Tool of data collection - Questionnaire – Interview-Schedule.

#### **UNIT-III : DATA PROCESSING AND ANALYSIS**

Processing of data: editing, coding and Tabulation - Problems - use of computer in social research. Analysis of data: Statistical analysis; diagrammatic and graphic representation. Interpretation of results.

#### **UNIT-IV : STATISTICAL APPLICATIONS**

Statistical Tools used in Research – F test – t- Test, Analysis of Variance (ANOVA) – Chi-Square Analysis.

#### **UNIT-V : RESEARCH REPORTS**

Structure and components - Types of Research Report, Good Research Report. Pictures and Graphs. Introduction to SPSS Package

#### **Text Books**

1. Kothari.C.R. Research Methodology - Methods & Technology, New Age International Publisher, New Delhi.
2. Panneerselvam. R. Research Methodology, Prentice Hall of India, New Delhi, 2004.New Delhi, 1994.
3. Gupta, C.B., An introduction to Statistics Methods, Vikas Publishing House, 1998,New

**Reference Items: books.**

1. Wilkinson. T.S. & Bhandarkar. P.L. Methodology and Techniques of Social Research, Himalaya Publishing House, 2000, Mumbai.
2. Young, P.V., Scientific Social Survey and Research, Prentice Hall, 1949. New York.
3. Gupta, S.P. Statistical Methods, Sultan Chand and sons, 1999, New Delhi

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the basics of Research Methodology.
2. After studied Unit-2, the student will be able to know the Data Collection and Sampling
3. After studied Unit-3, the student will have understanding of Processing Data.
4. After studied Unit-4, the student will be able to have the awareness of Data Analysis through opt Statistical Tools
5. After studied Unit-5, the student will be able to know about Research Report and SSPS pacakage

**CORE ELECTIVE  
PAPER -1**

(to choose one out of 3)

**A. AGRIBUSINESS MANAGEMENT**

**Course Objectives**

1. To enhance the understanding of the Management Concept and Agripreneurs
2. To extend the knowledge of Agribusiness and Commodities Market.
3. To facilitate the students to have the deep understanding of Agricultural Market and Products.
4. To bring about the awareness of Small Scale Industry and MSME.
5. To let students to know about financial schemes for Agribusiness.

**Unit-1: Management Concepts and Agripreneurs.**

Management Concepts & Principle - Basic Concepts of Management - Managerial Environment - Management Functions - Leading and Leadership - Forms of Business organization - Entrepreneurial Competencies - Agripreneurs.

**Unit-2: Agribusiness and Commodities Markets.**

Management principles to Agribusiness -Nature and Characteristics of Agribusiness -Agro-based Industries in India -Agricultural Supply Chain Management - Strategic Management in Agribusiness - Risk Management in Agribusiness - Contract Farming - Commodity Markets - Recent Innovations in Commodities Markets - Warehousing

**Unit-3: Production, Consumption, Processing and Marketing of Agricultural Products.**

Production, Consumption, Processing and Marketing of Agricultural Products – Agricultural Production Scenario in India – Consumption of Agricultural Products – Agricultural Marketing – Agricultural Marketing Functions – Classification of Markets- Cooperative Agricultural Marketing – Pricing – Marketing cost-margins-price spreads – Food Processing –Rural Marketing

**Unit-4: Small Scale Industry – MSME.**

Small Scale Industrial Undertaking -Ancillary Industrial Undertaking - Tiny Enterprises - Export Oriented Units -Small Scale (Industrial related) Service and Business Enterprises (SSSBE) - Women Enterprises - Village and Small Scale Industries –MSME- Khadi Village Cottage Industries

**Unit-5: Financing Agribusiness.**

Financing Agribusiness – NABARD - Financial Assistance from Banks - Micro Credit Firms – Cooperative Banks - Types of Agricultural loans - Risk Management – Export Opportunities – Quality Management - TQM.

**Text Books**

Unit-1: [Girdhari Lal Meena](#), Fundamentals of Agribusiness Management, Agrotech Publishing Academy, 2017, Udaipur

Unit-2: Vedamurthy K.B, Agribusiness Management and Trade, Anand Agricultural University,

Anand.

Unit-3: TNAU, Tamil Nadu, AECO 341 - Fundamentals of Agri Business Management.

Unit-4: [Girdhari Lal Meena](#), Fundamentals of Agribusiness Management, Agrotech Publishing Academy, 2017, Udaipur.

Unit-5: [Subba Reddy S](#), [Raghu Ram P](#), [Agricultural Finance & Management](#), Oxford & Ibh Publishing Co. Pvt. Ltd. New Delhi.

### Reference Items: books.

1. [Freddie L. Barnard](#), [Jay T. Akridge](#), Agribusiness Management, Routledge Publishers. 2012, Canada.
2. Acharya S.S, Agricultural Marketing In India, Oxford & Ibh Publishing Co. Pvt. Ltd. 2019 New Delhi.
3. Sharma, Entrepreneurship in Livestock & Agriculture, CBS Publication, 2010 New Delhi,
4. [Dr. Smita Diwase](#), Indian Agriculture and Agribusiness Management, Krish Management Network, 2017, New Delhi
5. [Ramesh Chand](#), Agriculture Marketing, [KSK Publishers & Distributors](#), 2011, Delhi
6. Katnalli Gauradevi S, Agro-Based Industries in India, ABD Publishers, Jaipur.
7. [Srinivas Puri](#), Agro-Based Industries and Their Prospects, Random Publications, 2016, New Delhi,

### Journals

8. The Madras Agricultural Journal, NABARD, Tamil Nadu Regional Office, Chennai.
9. Yojana, Rural Development, New Delhi
10. Agricultural Update, Muzaffar Nagar, UP
11. Agri Business and Food Industry, New Delhi
12. Kurukshetra, Ministry of Rural Development, New Delhi.
13. Kisan World, Chennai.

### E-Materials

1. K yhtrumadeV.B. Agribusiness Management and Trade. [www.agrimoon.com](http://www.agrimoon.com).
2. [Adnan Adeel](#), [Principles of Agribusiness Management](#), [www.academia.edu](http://www.academia.edu)
3. Agribusiness Management. [www.senecaahs.org](http://www.senecaahs.org)
4. Principles of Agribusiness Management, epdf – free download.
5. James G. Berlein, *Principles of Agribusiness Management*. [www.wattpad.com](http://www.wattpad.com)

### Course Outcomes:

1. After studied Unit-1, the student will be able to understanding of the Management Concept and Agripreneurs.
2. After studied Unit-2, the student will be able to know the Agribusiness and Commodities Market.
3. After studied Unit-3, the student will be able to have the deep understanding of Agricultural Market and Products.
4. After studied Unit-4, the student will be able to have the awareness of Small Scale Industry and MSME.
5. After studied Unit-5, the student will be able to know about financial scheme for Agribusiness.



**CORE ELECTIVE  
PAPER -1**

**B. SERVICES MARKETING**

**Course Objectives**

1. To be aware of the Essential Elements of marketing mix in Service marketing.
2. To expand the understanding of marketing strategies for various services marketing-mix
3. To help the students in understanding of Product support services and problems of Service quality management
4. To enhance knowledge on Marketing of financial services.
5. To let the students to know CRM, and identify the Customer needs.

**UNIT-I**

Growth of the Service Sector - Nature and Concept of Service - classification of services - Characteristics of Services and their marketing implications - Essential Elements of marketing mix in Service marketing.

**UNIT-II**

Marketing strategies for service firms with special reference to information, communication, consultancy, advertising, professional services, after sales service, recruitment training and tourism.

**UNIT-III** Product support services - pricing of services - problems of Service quality management - Customer Expectations - innovation in services.

**UNIT-IV** Marketing of financial services - nature - types - marketing of insurance - mutual fund - marketing for non - profit firms - Growth of financial services in India.

**UNIT-V** CRM - identifying and Satisfying Customer needs - Relationship marketing - Customer Satisfaction - Managing Service Brands.

**Text Books:**

1. Christopher Lovelock, Services Marketing, Pearson Education.
2. E.G. - Bateson, Managing Service marketing - Text and Readings, Dryden press, Hidsdale
3. Philip Kotler and Paul N. Bloom, Marketing professional Services, Prentice hall, New Jersey.

**Reference Books:**

1. Payne, the essence of Service Marketing, New Delhi, prentice Hall.
2. Helen Wood Ruffe, Services Marketing, Macmillan India, New Delhi.
3. Mary Ann pezzallo, Marketing Financial Services, Macmillan.
4. Dr.S.Gurusamy, Financial and Markets Vijay Nicole imprints private limited, Chennai.

5. Dr.B.Balaji, Services, Services Marketing and Management, S.Chand & Company Ltd., New Delhi.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the Essential Elements of marketing mix in Service marketing
2. After studied Unit-2, the student will be able to develop an idea about marketing strategies for various services marketing-mix.
3. After studied Unit-3, the student will be able to know and learn about Product support services and Identify the problems of Service quality management
4. After studied Unit-4, the student will be able to learn the of Marketing of financial services.
5. After studied Unit-5, the student will be able to acquire the knowledge about CRM.

**CORE ELECTIVE  
PAPER -1**

**C. BUSINESS ANALYTICS**

**Course Objectives**

1. To have the basic knowledge about Business Analytics.
2. To make the understanding about levels of Business Analytics.
3. To enable to students to know about types of Business Analytics
4. To bring knowledge about the Decision Making.
5. To enable the students to know about the approaches in Decision Making.

**UNIT - I Business Analytics – Introduction**

Definition of Business Analytics – Characteristics of Business Analytics and Business Intelligence. The basic rule of Business and Business Analysis - Evolving role of the Business Analyst.

**UNIT - II levels of Business Analytics**

Different levels of Business Analytics - Categories of Business Analytical methods and models. Business Analytic Process -. Classical Requirements and Tasks performed by Business Analysts

**UNIT - III Decision Making**

Decision Making - Objectives - Role and Significance of Decision Making- Decision Making Process - Rationality in Decision Making - Programmed and Non Programmed Decision Making- Decision Making under Uncertainty and Risk

**UNIT - IV Approaches in Decision Making**

Modern Approaches in Decision Making – Decision Support Systems - Heuristic Techniques- Participative Decision Making - Simulation – Brainstorming – Delphi Technique – Common Problems in Decision Making

**UNIT - V Value of Analytics**

Value of Analytics in Decision Making - Types of analytics – Descriptive, Predictive and Prescriptive analytics

**Text book**

1. C.B.Gupta, Business Management, Sultan Chand and Sons, New Delhi

2. Harold Koontz, Heinz Weihrich, 'Essential of Management', Tata Mcgraw Hill

### **Reference book**

1. RN.Prasad, Seema, Achrya –Fundamentals of Business Analysis, Willy Publishers
2. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams- Essentials of Business Analytics, Cengage Learning.
3. Albright Winston, Business Analytics- Data Analysis-Data Analysis and Decision Making, Cengage Learning, Reprint 2016.

### **Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the concept of Business Analytic
2. After studied Unit-2, the student will be able to understand the Categories of Business Analytical methods and models
3. After studied Unit-3, the student will be able to understand the Role and Significance of Decision Making.
4. After studied Unit-4, the student will be aware of the Modern Approaches in Decision Making and Common Problems in Decision Making
5. After studied Unit-5, the student will be able to know Value of Analytics in Decision Making.

**OPEN ELECTIVE  
PAPER - 1**

(to choose one out of 3)

**A. SMALL BUSINESS MANAGEMENT**

**Course Objectives**

1. To enhance the understanding of the concept of Small Business and MSME.
2. To extend the knowledge of Starting a Small Industry.
3. To facilitate the students to have the deep understanding of the Type of the Organizations
4. To bring about the awareness of Sources of Finance for Small Business.
5. To let students to know about the Incentives and Subsidies given the Government.

**UNIT-I: SMALL BUSINESS INTRODUCTION**

Meaning of Small Scale Enterprises – Objectives of Micro, Small and Medium Enterprises Act of 2006 (MSME) – Importance of MSMEs – Advantages – Problems – Measures of the Government to Develop Small Industries.

**UNIT-II: STEPS FOR STARTING A SMALL INDUSTRY**

Steps for Starting a Small Industry – Search for Business Idea, Sources of Ideas – Project Formulation and Design, Introduction to Total Quality Management (TQM)

**UNIT-III: TYPE OF THE ORGANIZATIONS**

Selection of the Type of Organization – Sole Proprietorship - Partnership – Joint Stock Company – Factors Influencing the Choice of Organization.

**UNIT-IV: SOURCES OF FINANCE**

Sources of Project Finance – Short Term, Medium Term and Long Term Finance – Role of Banks – Institutions Assisting Small Enterprises – District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISI, TIIC and SIPCOT.

**UNIT-V: - INCENTIVES AND SUBSIDIES**

Incentives and Subsidies – Meaning – Need and Problems – Schemes of Incentives for MSME & SSI Units –Export Opportunities

**Text books**

1. Dr. Vijayshree P.T& Dr. Alagammal. M. Entrepreneurship and Small Business Management, Margham Publications, Chennai
2. Gupta C.B & Srinivasan N.P. Entrepreneurship Development in India, Sultan Chand & Sons, 1999, New Delhi

3. Saravanavel P. Entrepreneurship Development, ESS PEE KAY Publishers, Chennai.
4. Gupta C.B. & Srinivasan N.P. Entrepreneurship Development in India, Sultan Chand & Sons, 1999, New Delhi
5. Satish Taneja & Gupta S.L, Entrepreneur Development, Galgotia Publishing Company 2002, New Delhi.

**Reference Books:**

1. Jayshree Suresh, Entrepreneurial Development, Margham Publications, 2015 Chennai
2. Gordon.E & Natarajan, Entrepreneurship Development, Himalaya Publishing House, 2009 Mumbai.
3. Poornima M. Charantimath, Entrepreneurship Development and Small Business Enterprises, Pearson Publishers, 2013, Chennai.
4. Anil Kumar. S, Small Business and Entrepreneurship, I. K. International Pvt Ltd, 2008, New Delhi
5. Besterfield Dale H. Total Quality Management (TQM) Pearson Publishers, 2018, Chennai.

**Journals:**

6. The\_Journal\_of\_Entrepreneurship. [www.ediindia.org](http://www.ediindia.org)
7. Journal of Small Business and Entrepreneurship Development. [www.jsbednet.com](http://www.jsbednet.com)
8. International Journal of Small Business and Entrepreneurship Development. [www.researchgate.net](http://www.researchgate.net)
9. Journal of Small Business and Enterprise Development. [www.emerald.com](http://www.emerald.com)
10. International Journal of Entrepreneurship and Innovation. [www.sagepub.com](http://www.sagepub.com)

**E-Materials:**

1. Poornima M Charantimath, Entrepreneurship Development And Small Business Enterprise, [www.goodreads.com](http://www.goodreads.com)
2. Kevin McQueen, Small Business Development Strategies. [www.bwbsolutions.com](http://www.bwbsolutions.com)
3. Darren Dahl, How to Develop a Business Growth Strategy, [www.inc.com](http://www.inc.com)
4. Tamil Nadu Manufacturing Business Incubation Infrastructure Development Project, Entrepreneurship Development and Innovation Institute, [www.startup-tn.in](http://www.startup-tn.in)
5. Dr.Jayakumar. V, Total Quality Management. [www.easyengineering.net](http://www.easyengineering.net)

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the concept of Small Business and MSME.
2. After studied Unit-2, the student will be able to know how to start a Small Industry step by step.
3. After studied Unit-3, the student will be able to understand the Type of the Organizations.
4. After studied Unit-4, the student will be aware of the Sources of Finance for Small Business.
5. After studied Unit-5, the student will be able to know Incentives and Subsidies given the Government.

**OPEN ELECTIVE  
PAPER - 1**

**B. BANKING THEORY**

**Course Objectives**

1. To enhance the understanding of Developments in Banking Sector
2. To extend the knowledge of Functions of Commercial Banks.
3. To facilitate the students to have the knowledge on the Factors influencing Bank lending
4. To bring about students to familiar with the Functions of Central Banks
5. To let students to know about Recent Trends in Banking Sector

**UNIT – I: An Introduction to Banking**

Introduction – Definition of Banking – Classification of Banks – Components of Indian Banking System – Banking Structure in India.

**UNIT – II: Commercial Banks**

Introduction – Definition – Features of a Commercial Banks – Origin of Commercial Banking in India – Function of Commercial Bank – Credit Creation.

**UNIT – III: Function of Banking**

Introduction – Opening of Accounts – Types of Accounts – Relationship with customers – KYC – Norms – Banking lending – Types of lending – Factors influencing Bank lending CIBIL.

**UNIT – IV: Central Banks**

Introduction – Definition – Characteristics – Role and objectives – Functions – Difference between Central bank and Commercial banks – Credit control.

**UNIT – V: Recent Trends in Banking**

Electronic Fund Transfer – Benefits of Electronic Banking – RTGS – NEFT – ATM – Credit and Debit Card – Core Banking Solutions (CBS).

**Text Books:**

1. P.N. Varshney., - Banking Law and Practice – Sultan Chand & Sons New Delhi-24<sup>th</sup> Edition
2. B. Santhanam, Banking and Financial System, Margham Publication, Chennai.
3. S.N. Mahaeswari, Banking Law and Practice, Kalyani Publications, Chennai.

**Reference Books:**

1. Natarajan S. and Parameswaran R. – Indian Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).
2. Vasudevan S.V. – Theory of Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).
3. S.N. Maheswari, Banking Law and Practice, Kalyani Publications, Chennai

**Course Outcomes**

1. After Studied Unit-1, The Student will be able to know classification of banks, ownership, function and banking structure in India.
2. After Studied Unit-2, The student will be able to familiar with the Types and Functions of Commercial Banks.
3. After Studied Unit-3, The Students will able to analyse the Relationship between Banker and Customer.
4. After Studied Unit-4, The Student will be able to know the Functions of Central Banks
5. After Studied Unit-5, The Student will be able to Analyse Recent Trends in Banking Sector.

**OPEN ELECTIVE  
PAPER - 1**

**C. STRESS MANAGEMENT**

**Course Objectives**

1. To enhance the understanding of the meaning of Stress, Types and Causes of Stress.
2. To extend the knowledge of Personality its Types and Perception.
3. To facilitate the students to have the deep understanding of Emotional Intelligence - EQ
4. To bring about the awareness of Stress at Work Place.
5. To let students to know about Stress Management and Counselling.

**UNIT- I: STRESS, TYPES - CAUSES**

Stress - Meaning of Stress- Types - Causes of Stress - Personal Factors - Environmental Factors  
Organisational Factors - Consequences of Stress - Psychological Symptoms - Behavioural  
Symptoms.

**UNIT- II: PERSONALITY AND PERCEPTION**

Personality -Types Personality - Determinants of Personality - Personality Theories - Trait  
Theories - Similarities of Individuals - Individuals Difference - Dimensions of Personality -  
Perception - Attention and Selection

**UNIT- III: EMOTIONAL INTELLIGENT**

Emotion - Types of Emotions - Positive and Negative emotions - Feelings – Sensations -  
Moods - Emotional Intelligence - EQ- Behaviour Theory - Cognitive Theory – Emotions and  
well-being

**UNIT- IV: STRESS AT WORK PLACE**

Stress and Job Performance – Role conflict – Organisational culture – Work Stress – effects of  
works on individual and organization - Stress of the working women - Time Management

**UNIT- V: STRESS MANAGEMENT AND COUNSELLING**

Stress Management and Counselling - Prevention of Stress - Escaping Stress - Coping with  
Stress -Counselling - Characteristics of Counselling - Importance of Counselling- Functions of  
Counselling - Types of Counselling.

**Text book**

1. Stress Management an Integrated Approach, Dr. Viswanathan Gopalan, GenNext Publication, 2016, New Delhi.
2. Introduction to Psychology, Clifford Morgan and Richard King , McGraw Hill Education, 2017 Chennai
3. Emotional Intelligence, Dainel Goleman, Penguin Random House, 2006, Noida

4. Human Resource Management, Jayasankar. J, Margham Publications, 2002, Chennai.
5. Richard Nelson Jones, Basic Counselling Skills: A Helper's Manual, Sage Publications, 2012, New Delhi

**Reference - Books:**

1. Stress Management, Chakravarty Ajanta, Rupa Publications, 2012, Chennai.
2. Organizational Behaviour, University of Minnesota Libraries Publishing, 2017. USA
3. John Romas, Practical Stress Management, Academic Press, 2017, Cambridge.
4. Dale Carnegie, How to Stop Worrying and Start Living, Rupa Publication, 2016, Kolkata
5. Dr. Bimal Chhajer A complete guide to Managing Stress, New Ages Books, 2006, Chennai
6. Shashi Jain, Introduction to Psychology, Kalyani Publishers, 2006, Bengaluru,
7. Mangal S. K. Emotional Intelligence, PHI Learning Pvt. Ltd. 2015, New Delhi

**Journal:**

8. International Journal of Stress Management. [www.aapb.org](http://www.aapb.org)
9. The American Journal of Psychology on JSTOR. [www.jstor.org](http://www.jstor.org)
10. International Journal of Stress Management. [www.apa.org](http://www.apa.org)
11. International Journal of Psychology. [www.online.library.wiley.com](http://www.online.library.wiley.com)

**E-Materials**

1. International Journal of Stress Management. [www.springer.com](http://www.springer.com)
2. Stress Management. [www.helpguide.org](http://www.helpguide.org)
3. A Study of Learning Stress and Stress Management Strategies. [www.sciencedirect.com](http://www.sciencedirect.com)
4. Management of Stress at Workplace. [www.globaljournals.org](http://www.globaljournals.org)

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the concept of Stress, Types and Causes of Stress
2. After studied Unit-2, the student will be able to understand the Personality its Types and Perception.
3. After studied Unit-3, the student will be able to understand the Emotional Intelligence - EQ
4. After studied Unit-4, the student will be aware of the Stress at Work Place.
5. After studied Unit-5, the student will be able to know Stress Management and Counselling skills.

## **SEMESTER IV**

### **PAPER - 12**

#### **DIRECT TAXES**

#### **Course Objective**

1. To Learn the Students about History of Income Tax in India.
2. To Facilitate the Practical Knowledge on Calculation of Income from House Property.
3. To Impart Practical knowledge on Income from Business & Professional and Capital Gain.
4. To Make understand the Computation of Total Income of Individuals.
5. To know about the Assessment Procedure, e-filing of Return and Tax Planning.

#### **UNIT – I: Introduction**

History of Income Tax in India - Basic Concepts – Income – Persons – Previous Year – Assessment Year – Assessee – Gross Total Income – Total Income – Determination of Residential Status – Scope of Total Income and Incidence of Tax – Incomes Exempt from Tax u/s 10.

#### **UNIT – II: Income from Salary & House Property**

Computation of Income from Salary – Allowances – Perquisites – Deductions including Standard Deduction – Income from House Property – Annual Value – Self-Occupied House - Let-Out House – Deemed to be Let-Out House – Partly Self-Occupied and Partly Let Out – Deductions.

#### **UNIT – III: Income from Business & Profession and Capital Gains**

Profits and Gains of Business and Profession – Admissible Deductions – Expenses Expressly Disallowed – Deemed Incomes – Depreciation – Block of Assets – Normal Depreciation – Additional Depreciation – Capital Gains – Short-term and Long-term Capital Gains – Exemptions.

#### **UNIT IV: Income from Other Sources and Computation of Total Income**

Income from Other Sources – Aggregation of Income – Set-Off and Carry Forward of Losses – Deductions available from Gross Total Income – Computation of Total Income of Individuals.

#### **UNIT V: Assessment Procedure, e-filing of Return and Tax Planning**

Assessment Procedure – Methods – Assessment of Individuals – e-filing of Tax Return – Tax Planning – Meaning, Need and Limitations – Tax Evasion and Tax Avoidance.

**Note: Weightage of marks: Theory 40% Problems 60%**

#### **Text Books:**

1. Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Y. Hari Prasad Reddy, Income Tax Law & Practice, Margham Publications, Chennai.

3. Girish Ahuja & Ravi Gupta, Practical Approach to Income Tax, Wolters Kluwer India Pvt. Ltd., Mohali, Chandigarh.
4. Anita Raman, Income Tax Theory, Law & Practice, Mc Graw Hill, New Delhi.

**Reference Books:**

1. Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax including GST, Taxmann, New Delhi.
2. H.C. Mehrotra, Income Tax including Tax Planning & Management, Sahitya Bhavan, Agra.
3. R N Lakhota and Subhash Lakhota, How to Save Income Tax through Tax Planning, Vision Books, New Delhi.
4. Master Guide to Income Tax Rules, Taxmann, New Delhi.
5. Income Computation & Disclosure Standards, Taxmann, New Delhi.

**Course Outcomes:**

1. The Students we able to Contrast The Different Basic Concepts In Income Tax
2. The Students we able to understand and Compute Salary Income And Income From House Property
3. The Students we able to understand and Construct The Statements For Business. Income, Professional Income And Capital Gains
4. The Students we able to understand and Compute Income From Other Sources And Total Income Of Individuals
5. The Students we able to understand and Trace Assessment Procedure and Familiarizing Tax Planning

## **PAPER - 13**

### **INVESTMENT & PORTFOLIO MANAGEMENT**

#### **Course Objectives**

1. To infuse basic knowledge in proposed investors as to select the better investment proposal.
2. To create awareness among the investors about unscrupulous trade practices happening in the security market thereby protecting their interests.
3. To Impart the students about basic Fundamental Analysis, Economic Analysis and Technical Analysis.
4. To facilitate the students about Valuation of Securities, ABM, YBM, FVM.
5. To Let students to know about Efficient Market Hypothesis, Random Walk Theory, Markowitz Theory.

#### **Unit - 1**

Properties of financial assets - Financial Markets - Investments - Types - Characteristics - Objectives - Types of Investors - Investment Vs. Gambling, Speculation Vs. Gambling.

#### **Unit - 2**

Nature and Scope of Security Analysis - Concept of Risk and Return - Sources of Risk - Types of Risk - Risk Aversion and Risk Premium - Measurement of Risk: Standard Deviation as a measure of Risk,  $\beta$  as a measure of Risk) - Measurement of Return from Historical data.

#### **Unit - 3**

Fundamental Analysis - Economic Analysis, Industry Analysis and Company Analysis - Technical Analysis - Trend Indications - Indices and Moving applied in Technical Analysis.

#### **Unit - 4**

Valuation of Securities - Equity Shares: Assets Backing Method, Yield Basis Method, Fair Value Method, Return on Capital Employed and Price Earning Method. Preference Shares: Dividend Discount Model, Yield on Preference Shares. Debentures and Bonds: Market Discount Rate, Spot and Forward rate, Binominal Interest Rate Free, Maturity Pricing.

#### **Unit - 5**

Efficient Market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's Optimisation Solution - Down Theory - CAPM model - SML, CML.

Note: Only theory Questions

**Text Book**

1. Dr. Bhalla V.K. Investment Management, S. Chand and Company, New Delhi.
2. Rustagi R.P. Investment Analysis and Portfolio Management, Sultan Chand & Sons, New Delhi.

**References**

1. Dr. Ranganatham m & Madhumathi R. Investment Analysis 7 Portfolio Management. Pearson Education, New Delhi.
2. Fisher & Jordan, Security Analysis and Portfolio Management, Prentice Hall of India, New Delhi.
3. Sharpe, William and Gordon, Investment - Prentice hall of India, New Delhi.

**Course Outcomes**

1. Making the students being well aware of types of financial markets
2. Testing the knowledge of students about measurement of risk and return.
3. Asses the performance of students in relation to Fundamental Analysis, Economic Analysis, Industry Analysis and Company Analysis.
4. Evaluate student's knowledge on valuation of equity shares, preference shares, debentures and bonds
5. Getting the students to familiarize Efficient Market Hypothesis

## **PAPER - 14**

### **PROJECT DEVELOPMENT**

#### **Course Objective:**

1. To study Project development cycle, Project Appraisal, Project Financing and Selection and Risk Management.
2. To Enhance the knowledge about the types of Appraisals.
3. To facilitate the students to the understanding Project cost and Social cost.
4. To enable the students Learn Selection of Project and Programming.
5. To Impart Knowledge on Project control and budgetary control.

#### **UNIT-I: PROJECT**

Meaning and overview – Project Development Cycle – Capital Expenditure Decisions – Importance and Difficulties.

#### **UNIT-II: PROJECT APPRAISAL**

Aspects of Appraisal – Market Appraisal – Technical Appraisal – Financial Appraisal – Economic Appraisal, Project formulation, and Feasibility Report.

#### **UNIT-III: PROJECT COST AND MEANS OF FINANCE**

Project cost – Social Cost and Social Benefit. Terms Loans – Loans from Development banks – Assistance from Indian Finance Corporations and International Finance Corporations. External commercial borrowing.

#### **UNIT-IV: PROJECT SELECTION**

Selection of a suitable project – Programming – Scheduling and Controlling Mechanism.

#### **UNIT-V: PROJECT CONTROL**

Time and cost control – Budgetary control – corrective and preventive actions. Risk Management function.

#### **TEXT BOOKS:**

1. Prasanna Chandra, Projects – Preparation Appraisal, Budgeting and Implementation, 3<sup>rd</sup> ed. Tata McGraw- Hill Publishing Company Limited, New Delhi.

2. Dr. Gupta, C.B. & Dr. Srinivasan, N.P. Entrepreneurial Development, Sultan Chand & sons, New Delhi.

## **REFERENCE BOOKS**

1. Bryce, M.D. Industrial Development: A Guide for Accelerating Economic Growth, McGraw- Hill, 1960 New York.
2. Varma, M.L. Foreign Trade Management in India, Vikas Publishing House, 1993, New Delhi.
3. Jeevanandam, C. Foreign Exchange, Sultan Chand & sons, 1994, New Delhi.

## **Course Out Comes**

1. The students will be able to understand the Project and its development:
2. The students will be able to understand the Capital expenditure decisions of projects.
3. The students will be able to understand the Economic Viability of the project.
4. The students will be able to understand the Sources of Project Finance.
5. The students will be able to understand the Project schedule and control mechanism.

## **CORE ELECTIVE**

### **PAPER - 4**

**(to choose one out of 3)**

#### **A. FINANCIAL SERVICES**

##### **Course Objectives**

1. To enhance the understanding of the Financial Institutions and Financial Services Sector.
2. To extend the knowledge of Legal aspects of Factoring and Venture Capital.
3. To facilitate the students to have the deep understanding of Capital Market and stock market in India
4. To bring about the awareness of SEBI Guidelines.
5. To let students to know about Credit rating agencies

##### **Unit – I**

Financial Services – meaning – Financial Services and economic environment - Legal and Regulatory Framework – Financial Institutions and other participants in the Financial Services Sector.

##### **Unit – II**

Factoring – Types and Features of Factoring agreement - Legal aspects of Factoring – Factoring in India – Steps involved in Future – Venture Capital – meaning and characteristics – Criteria for assistance – Schemes and guidelines.

##### **Unit – III**

Financial market - meaning – Features – Capital Market – primary market – secondary market – present position of stock market in India – money market – characteristics of Development money market – Importance – Problems faced by Indian money market – Difference between capital market and money market.

##### **Unit – IV**

Mutual Funds – SEBI Guidelines – Features and types – management – structure and performance evaluation – Growth and recent trends.

##### **Unit – V**

Investor Services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – symbols

##### **Text Books:**

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
2. H.R.Machiraju, Indian Financial System, Vikas Publishing House, 1999
3. B.S. Bhatia & G.S.Bhatre, Management of Capital Markets, Financial Services and Institutions, Deep and Deep Publishers, 2000.

**Reference Books:**

1. Dr. V. Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai
2. Dr. N. Permavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
3. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 Chennai.

**Course Outcomes**

1. After studied Unit-1, achieve the target of students having better understanding of Financial Services in India.
2. After studied Unit-2, the student will be able to know the Collect the data from the students pertaining to venture capital
3. After studied Unit-3, Let the students know about Capital Market, Money Market Strategies and present position of stock market in India.,
4. After studied Unit-4, the student will be able to have the awareness of SEBI Guidelines and Structure and performance evaluation
5. After studied Unit-5, the student will be able to know about Investor Services & Credit rating agencies.

## **CORE ELECTIVE**

### **PAPER - 4**

#### **B. INFORMATION TECHNOLOGY IN BUSINESS**

##### **Course Objectives**

1. To Develop skills to practice information systems in Business.
2. To bring understanding about the Accounting and Financial Information Systems
3. To facilitate the students to know about – preparing to online business
4. To provide the students information about Security Issues in E-Commerce
5. To extend the knowledge of Growth of internet

##### **UNIT-I : INFORMATION TECHNOLOGY**

Meaning - Definition - Types of Information System - Changing decision making scenario; Quality of information - Role of Information Technology in information generation and value addition.

##### **UNIT-II APPLICATION OF IT IN BUSINESS:**

Accounting and Financial Information Systems- Manual System Vs Computer based Accounting System. Marketing Information Systems - Components. Operational and Production Systems – Material Resource Planning. Human Resource Information Systems – Advantages.

##### **UNIT-III: ELECTRONIC BUSINESS**

Computers - Internet business - Definition - Online Business - E.Business Categories – preparing to online business - Ethics of information technology. E. Business Applications - Business to Business (B2B) - Business to Customers (B2C) - Electronic Shopping.

##### **UNIT-IV - SECURITY ISSUES IN E-COMMERC**

Security Issues in E-Commerce: Risks of e-commerce –Types and sources of threats, Protecting electronic commerce assets and intellectual property; Risk management approach to e-commerce security.

##### **UNIT-V: INTERNET**

Meaning of Internet; Growth of internet, Owner of Internet, Anatomy of Internet, Net Etiquette ; World Wide Web; Internet Protocols, Usage of Internet to society, Search Engines . Features of Industry 4.0.

**Text Books:**

1. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi
2. Leon a. and Leon M., (2002) Fundamental of Information Technology, Vikas Software Manuals.

**Reference Books:**

1. Comer, Douglas E. (2007), the Internet Book, New Delhi : PHI Learning Private Limited).
2. Morley, Deborah and Charles S. parker (2007) Fundamentals of Computers (New Delhi: Learning India Pvt. Ltd.)
3. Laudon, Kenneth C. and Jane P. Laudon, (2003), Management Information Systems(New Delhi: Prentice Hall of India

**Course Outcomes**

1. After Studied Unit-1, Students will be able to develop skills to practice information systems in Business.
2. After Studied Unit-2, Students will be able understand the Accounting and Financial Information Systems.
3. After studied unit-3, Students will be able to develop to skill by preparing to online business
4. After Studied Unit-4, Students will be able to know the Security Issues in E-Commerce and Risk management approach to e-commerce security.
5. After Studied Unit-5, the student will be able to understand the relevant information technology, growth of internet and Usage of Internet to society

## **CORE ELECTIVE**

### **PAPER - 4**

#### **C. ENTREPRENEURIAL DEVELOPMENT**

##### **Course Objectives**

1. To enhance the deep understanding of the Entrepreneur and Entrepreneurship Qualities.
2. To extend the knowledge of devaluations of Joint Rights, liabilities and Discharge of contract.
3. To facilitate the students to have the understanding about Indemnity and Guarantee
4. To enable the students to know about Bailment and pledge
5. . To let students to know about Contract of Agency and Termination agency.

##### **UNIT I**

Concept of Entrepreneur and Entrepreneurship – Major Entrepreneurial Competencies – Qualities of Successful Entrepreneur – Types of Entrepreneur – Knowledge and Skills Required for an Entrepreneur.

##### **UNIT II:**

Entrepreneurial Environment – Economic and Non-Economic Factors – Entrepreneurial Motivation – Need for EDPS.

##### **UNIT III**

Sources of Business / Product ideas – Market Research – Pre-feasibility study - Criteria for Selection of a project – Project Report Preparation and Evaluation Criteria.

##### **UNIT IV**

Institutional Finance – Term Lending Institutions – Commercial Banks – State Finance Corporations – Small Industries Development Bank of India (SIDBI) – Small Industries Service Institute (SISI) – District Industries Centre (DIC) – SIDCO – SIPCOT and ITCOT – Microfinance and Self Help Groups.

##### **UNIT V**

Launching and Development of Small Business – Institutional Support to Small Business – Growth Strategies – Product Launching – Monitoring and Evaluation of Small Business – Industrial Sickness – Causes and Consequences – Prevent in Sickness.

##### **Text Book:**

1. Dr. Jayshree Suresh, Entrepreneurial Development, MArgham Publications, Chennai.

2. Dr. S.S. Khanka, Entrepreneurial Development S. Chand & Co., New Delhi

**Reference books.**

1. N.D. Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N. Pillai & Bagavathi, Business Laws, S. Chand & Co., New Delhi.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to acquire the basic knowledge and understand the types of contract and Agreement
2. After studied Unit-2, the student will be able to know the Identify the essential elements of contract and rules as to offer.
3. After studied Unit-3, the student will be able to have to understanding of law relating to indemnity and guarantee
4. After studied Unit-4, the student will be able to know the duties and rights of the Bailor and Bailee and Agent and Principal.
5. After studied Unit-5, the student will be able to know about law of Agency.

# **OPEN ELECTIVE**

## **PAPER - 4**

**(to choose one out of 3)**

### **A. OFFICE MANAGEMENT**

#### **Course Objectives**

1. To impart knowledge in office management and its functions and make them to apply in the practical manner in the company
2. To understand how to organize their office and maintain filing system
3. To inspire the students to apply the knowledge gained in Office forms
4. To provide the students the avenues of studies in Office Machines and equipments
5. To teach the recent developments in the various areas of Measurement of Office Work.

#### **Unit I - Office Management Introduction**

Office and office Management –meaning of office, function of office, primary and administrative functions, importance of office. Relation of office with other departments of business Organization. Concept of paperless office, virtual office, back and front office, open and private office. Definition and elements of office management, duties of an Office Manager.

#### **Unit II - Filing System**

Filing and Indexing –Meaning and importance of filing, essential of good filing system. Centralized and decentralized filing system. Meaning, need and types of indexing used in the business organization.

#### **Unit III - Office Forms**

Office forms–Meaning and types of forms used in business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office. Office Record Management –Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization.

#### **Unit IV - Office Machines and Equipments**

Office Machines and equipments –Importance, objectives of office machines. Office Safety and Security –Meaning, importance of office Safety, safety hazards and steps to improve office safety. Security hazards and steps to improve office security.

#### **Unit V - Measurement of Office Work:**

Measurement of Office Work –Importance, purpose, difficulty in measuring office work. Different ways of measurement, setting of work standards, benefits of work standards. Techniques of setting standards. Office Manuals –Meaning, need, types of office manuals and

steps in preparing of office manuals

**Text Books:**

1. S.P.Arrora -Office organization and management- Vikas publishing house nov,2009
2. Chopra-Office management-Vikas publishing house 2nd revised edition,2015

**Reference Books:**

1. M.E. Thukaram Rao-Office management and organization-atlantic publishers and distributors,2000
2. Ranjan Nangia -Office management- - Neha Publishers crescent publishing corporation,2012

**Course Outcomes**

1. After Studied Unit-1, Students will be able to support management in office administration.
2. After Studied Unit-2, Students will be able to prepare business documents
3. After studied unit-3, Students will be able to manage records and files. Students will also be able to demonstrate business communication skills
4. After Studied Unit-4, Students will be able to utilize appropriate office technology. Students will also be able to execute the duties of an office administrator.
5. After Studied Unit-5, the student will be able to know about to role of management in the workplace, levels and functions of management

# OPEN ELECTIVE

## PAPER - 4

### B. BUSINESS ORGANISATION

#### Course Objectives

1. To make students to understand the concept of business and Business ethics
2. To expand the awareness of forms of business organization
3. To facilitate the students to the understanding on size of industry
4. To bring the subject knowledge about functions of Stock Exchanges
5. To let students to be acquainted with on the subject of Trade Association & Chamber of commerce.

#### Unit –I

Business- meaning and types – profession – importance of business Organization- Social Responsibilities of Business- Business Ethics.

#### Unit –II

Forms of Business organization- sole trader- partnership- joint Hindu family- joint stock companies – co-operative societies – public utilities and public enterprises.

#### Unit –III

Location of industry – factors influencing location – size of industry- optimum firm- advantages of large- scale operation – limitation of small scale operation.

#### Unit- IV

Stock Exchange – Function – Types- working- Regulation of Stock Exchanges in India.

#### Unit – V

Trade association- Chamber of commerce- Functions- objectives – Working in India.

#### Text Books :

1. Y.K. Bhushan, Business organization, Sultan Chand, New Delhi.
2. Business organization & Management, R.N. Gupta, S. Chand & Co. New Delhi.
3. Dr. K. Sundar, Business Organization, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

**Reference Books:**

1. Prakash & jagedesh, Business organization & Management.
2. Reddy & Gulshar, Principles of Business Organization & Management.
3. Vasudevan & Radhasivam, Business Organization.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to know about Basics of Business Organization
2. After studied Unit-2, the student will be able to aware about different forms of business organization
3. After studied Unit-3, the student will be able to gain knowledge on Industry location & operations
4. After studied Unit-4, the student will be able to Facilitate to get exposure on Functioning of Stock Exchange.
5. After studied Unit-5, the student will be able to get full information on Trade Association & Chamber of commerce.

# OPEN ELECTIVE

## PAPER - 4

### C. PRINCIPLES OF AUDITING

#### Course Objective:

1. To Facilitates the Students to know about Auditing and their nature.
2. To Impart the knowledge on Auditing programme Audit file and Audit note book.
3. To Enable the Students to know about Internal Check and Internal Audit.
4. To Make Aware the Students about Verification and Valuation of assets and liabilities.
5. To Learn Students about Qualification and Disqualification of Auditors, Rights, Powers, Liabilities.

#### UNIT-I

Meaning and Definition of Auditing – Nature and Scope of Auditing – Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit.

#### UNIT-II

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers –

#### UNIT-III

Internal Check – Meaning, object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

#### UNIT-IV

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

#### UNIT-V

Qualification and Disqualification of Auditors – Status of Auditors – Rights – Powers – Duties and Liability of Auditors.

#### Text Books:

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical auditing.
3. Sundar. K and Pari. K, Vijay Nicole Imprints Private Ltd., Chennai.

**Reference Books:**

1. Sharma, SahityaBhavan, Agra – Auditing
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

**Course Outcomes**

1. The Students will able to understand the concept of Auditing and Classification.
2. The Students will able to Gain the knowledge about Audit Programme and importance.
3. The Students will able to Get awareness the Students about Internal check and Audit.
4. The Students will able to understand the Valuation of assets and liabilities.
5. The Students will know about the qualification and disqualification of Auditors

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