

H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)

(Accredited with B+ by NAAC)

PUDUKKOTTAI- 622 001

## **B.Com**

DEPARTMENT OF COMMERCE

BOARD OF STUDIES 2015-16

(Under Common CBCS Pattern)

H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)

(Accredited with B+ by NAAC)

PUDUKKOTTAI- 622 001

DEPARTMENT OF COMMERCE

BOARD OF STUDIES 2015-16

The Meeting of the Board of Studies was held on 18-04-2015.the proposed new syllabi were presented before the board.

The presentations of the proposals are enclosed.

1. Brief
2. Distribution of hours, marks and credits for UG (Annexure-I)
3. Title of the courses proposed for UG (Annexure-II)-B.Com
4. Question paper pattern UG (Annexure-III)
5. Syllabus for UG-B.Com – (Annexure-IV)

**H.H. THE RAJAH'S COLLEGE (AUTONOMOUS)**

**PUDUKKOTTAI -622 001**

**DEPARTMENT OF COMMERCE**

**BOARD OF STUDIES 2015 – 16**

<b>S.NO</b>	<b>NAME &amp; DESIGNATION</b>	
1	Dr.M.RAJENDRAN, Head & Associate Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai-622 001.	<b>CHAIRMAN</b>
2	Dr.M.SUBRAMANI, Head & Associate Professor, Department of Commerce, Govt. Arts College, Melur.	<b>UNIVERSITY NOMINEE AND SUBJECT EXPERT</b>
3	Prof.B.BUVANESWARI, Associate Professor, Department of Commerce, Govt.Arts college for women, Pudukkottai-622 001.	<b>SUBJECT EXPERT ( External )</b>
4	Prof.K.JAYAPRAKASH, Associate Professor, Department of Commerce, R.D.G.A. College, Sivaganga.	<b>SUBJECT EXPERT ( External )</b>

5	Dr.C.THIRUCHELVAM Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
6	Dr.B.NARAYANAN, Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
7	Dr.M.KALAI SELVI, Associate Professor, Department of Commerce, H.H. The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
8	Prof.C.JEEVANANDAM, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
9	Dr.M.MOHAMED RAHAMATHULLAH, Assistant Professor, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai-622 001.	SUBJECT EXPERT
10	S.ABDUL HAKKIM, Department of Commerce, H.H.The Rajah's College (Auto), Pudukkottai.	ALUMNI MEMBER

## REVISION OF SYLLABI B.COM

### BRIEF

- As per the instruction from the Director of Collegiate Education Chennai and from the Registrar, Bharathidasan University, Trichy, it has been decided to have a uniform pattern for all subjects as detailed below.

Program	Total No.of.Papers	Total Max. Marks	Total Credits
UG	37	3700	139
Extn.Activities			1
			} 140

- ❖ U.G. distributing the available 30 hours / week for various papers as shown in Annexure-1
- ❖ Title of courses proposed for new syllabi is shown in Annexure-2 for UG
- ❖ The question paper pattern for UG is shown in Annexure-3
- ❖ The syllabi for the I and II semester courses for UG is given in Annexure-4

Whenever there is an urge for change and up gradation for syllabi, the revisions are made and the proposed new syllabi and copy of the old syllabi are submitted herewith.

Skill based and value based courses are included as per the suggestions by the University and Tamilnadu Government.

## ANNEXURE - I

CBCS-2015-2016 Onwards  
UG Arts Programme Pattern

Sl.No	Sem	Paper	Hrs/week	Credit	Exam hrs	Marks		
						Internal	External	Total
1	I	Part-I	6	3	3	25	75	100
2	I	Part-II	6	3	3	25	75	100
3	I	Major Paper -I	5	4	3	25	75	100
4	I	Major Paper-II	5	4	3	25	75	100
5	I	Allied Paper-I	4	5	3	25	75	100
6	I	Environmental science	2	2	3	25	75	100
	I	Soft Skill-I*	2					
7	II	Part-I	6	3	3	25	75	100
8	II	Part-II	6	3	3	25	75	100
9	II	Major Paper-III	5	4	3	25	75	100
10	II	Major Paper-II	4	5	3	25	75	100
11	II	Elective Paper-I	5	5	3	25	75	100
12	II	Value Education	2	2	3	25	75	100
13	II	Soft Skill-II*	2	4	3	25	75	100
14	III	Part-I	6	3	3	25	75	100
15	III	Part-II	6	3	3	25	75	100
16	III	Major Paper-IV	5	4	3	25	75	100
17	III	Major Paper-V	5	4	3	25	75	100
18	III	Allied Paper-III	4	5	3	25	75	100
	III	Non-Major Elective-I	4	2	3	25	75	100
19	IV	Part-I	6	3	3	25	75	100
20	IV	Part-II	6	3	3	25	75	100
21	IV	Major Paper-VI	5	4	3	25	75	100
22	IV	Major Paper-VII	5	4	3	25	75	100
23	IV	Allied Paper-IV	4	5	3	25	75	100
24	IV	Soft Skill-II	4	4	3	25	75	100
25	V	Major Paper-VIII	6	4	3	25	75	100
26	V	Major Paper-IX	6	4	3	25	75	100
27	V	Major Paper-X	5	4	3	25	75	100
28	V	Elective Paper-II	5	5	3	25	75	100
29	V	Non-Major Elective-II	4	2	3	25	75	100
30	V	Soft Skill -III	4	4	3	25	75	100
31	VI	Major Paper-XI	6	5	3	25	75	100
32	VI	Major Paper-XII	6	5	3	25	75	100
33	VI	Major Paper-XIII	6	5	3	25	75	100
34	VI	Major Paper-XIV	6	5	3	25	75	100
35	VI	Elective Paper-III	5	4	3	25	75	100
36	VI	Gender Studies	1	1	3	25	75	100
		Extension Activities		1				
			180	140				3700

\*Exams will be held at the end of even semester

## ANNEXURE - II

H.H. THE RAJAH'S COLLEGE (AUTONOMOUS) PUDUKKOTTAI- 622 001

### C.B.C.S PATTERN FOR B.COM

PART	COURSE	TITLE	HRS	MARKS		TOTAL	CREDIT
				IA	EA		
	FIRST SEMESTER						
PART I		Tamil I	06	25	75	100	03
PART II		English I	06	25	75	100	03
		Principles of Marketing	05	25	75	100	04
		Financial Accounting-I	05	25	75	100	04
Allied-I		Business Economics	04	25	75	100	05
		Environmental Studies	02	25	75	100	02
Soft Skill-I		Office Management	02	-	-	-	-
	SECOND SEMESTER	Tamil – II	06	25	75	100	03
		English II	06	25	75	100	03
		Financial Accounting-II	05	25	75	100	04
Allied-II		Principles of Management	04	25	75	100	05
Elective-I		Business Statistics	05	25	75	100	05
		Value Education	02	25	75	100	02
Soft Skill-I		Office Management	02	25	75	100	04
	THIRD SEMESTER	Tamil – III	06	25	75	100	03
		English III	06	25	75	100	03
		Higher Financial Accounting	05	25	75	100	04
		Business Law	05	25	75	100	04
Allied – III		Business Communication	04	25	75	100	05

Non-major Elective-I		Customer Relationship Management	04	25	75	100	02
	FOURTH SEMESTER	Tamil-IV	06	25	75	100	03
		English-IV	06	25	75	100	03
		Cost Accounting	05	25	75	100	04
		Modern Banking Practices	05	25	75	100	04
Allied-IV		Principles of Insurance	04	25	75	100	05
Soft Skill-II		Business Ethics	04	25	75	100	04
	FIFTH SEMESTER	Corporate Accounting-I	06	25	75	100	04
		Financial Services	06	25	75	100	04
		Fundamentals of Information Technology Theory					04
			04	15	45	60	
		Practical	02	10	30	40	
ELECTIVE-II		Income Tax	05	25	75	100	05
Non- Major Elective-II		Stress Management	05	25	75	100	02
Soft Skill – III		Corporate Governance	04	25	75	100	04
	SIXTH SEMESTER	Labour Laws	06	25	75	100	05
		Management Accounting	06	25	75	100	05
		Corporate Accounting-II	06	25	75	100	05
		Auditing	06	25	75	100	05
ELECTIVE-III		Business Environment	05	25	75	100	04
		Gender Studies	01	25	75	100	01
		Extension Activities					01
		Total					140



**ANNEXURE – III**

**B.Com Degree (2015-16 Onwards)**

**Question Pattern**

**Time : 3hrs**

**Marks : 75**

**Section – A (10×2= 20 Marks)**

**(1 to 10) Answer All Questions**

**Section – B (5×5= 25 Marks)**

**11 to 15(Either or Types)**

**Answer All Questions**

**Section – C (3×10=30 Marks)**

**(16 to 20) Answer any THREE Questions**

**Passing Minimum**

**Internal Assessment – 40%**

**External – 40%**

**Annexure - IV**  
**(Syllabus)**

**SEMESTER - I**

# **SEMESTER – I – MAJOR PAPER**

## **PRINCIPLES OF MARKETING**

### **Unit – I**

Market – Introduction – Meaning of Market – Definition of Market – Classification of Markets – Marketing – Features of Marketing – Objectives of Marketing – Importance of Marketing – Marketing Functions – Approaches to the study of Marketing – Modern Marketing Concept.

### **Unit – II**

Marketing Mix – Meaning – Definition – Elements – Problems – Marketing System – Meaning – Marketing Process – Concentration – Dispersion – Equalization – Product Planning and Development – Product Life Cycle(PLC ) – New Product Introduction.

### **Unit – III**

Pricing Policy – Factors influencing Pricing – Methods of Pricing – Determination of Price.

### **Unit – IV**

Sales Promotion – Personal Selling & Advertisement – Channels of Distribution – Importance – Types – Functions.

### **Unit – V**

Modern Marketing Trends – E Marketing – Tele Marketing – M Marketing.

### **Text Books**

Principles of Marketing ; **Philip Kotler**.

Marketing By **Jayasankar**.

### **Books for References**

Modern Marketing Principles & practice by **R.S.N. Pillai and Bhagavathi**

Marketing Management By **Rajan Nair**.

**SEMESTER – I – MAJOR PAPER**  
**FINANCIAL ACCOUNTING – I**

**Unit – I**

Book Keeping and Double Entry System – Principles – Merits and Demerits of Double Entry System – Difference between Single Entry and Double Entry System – Accounting concept and Convention – Functions of Accounting, Limitations of Accounting – Journal, Ledger and Subsidiary Books.

**Unit – II**

Preparation of Trial Balance – Final Accounts with Simple Adjustment.

**Unit – III**

Accounting Errors – Types – Rectification – Bank Reconciliation Statement.

**Unit – IV**

Account Current and Average Due Date – Depreciation – Methods – Straight Line, Diminishing Balance and Annuity Method – Single Entry System – Conversion.

## **Unit – V**

Insurance Claim – Claim for Loss of Stock – Accounts of Non trading concern.

### **Text Books**

Financial Accounting By **T.S. Reddy & Murthy**

Advanced Accountancy by **S.P. Iyyengar**.

### **Books for References**

Advanced Accountancy by **S.P.Jain & K.LNarany**

Advanced Accountancy by **Mrs. Pillai**

### **Pattern:**

**Part – A** 10 Theory Question (2 Question from each unit)

**Part – B** One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C** One problem from each units (5 Problems)

## **SEMESTER – I – ALLIED PAPER**

### **BUSINESS ECONOMICS**

#### **Unit – I**

Definition, Nature and Scope of Economics – Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Subject matter of Business Economics.

The Economic System – Objectives of the Business Firm.

#### **Unit – II**

Types of Demand – Law of Demand – Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale.

#### **Unit – III**

Law of supply : Production and supply – supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply – Types of supply curves.

#### **Unit – IV**

Perfect Competition – Imperfect Competition – Theories of Rent, Wages Interest and Population

#### **Unit – V**

Concepts of Cost – Cost of Production in the short and long period – Demand and revenue curves – Relation between average and marginal revenue – Break Even point.

#### **Text Books**

Business Economics : **M.C.Seth.**

Business Economics by **Sankaran**

#### **Reference Books :**

Business Economics by **K.P.M. Sundaram**

Business Economics by **A.K.Sharma**

# **SEMESTER – I**

## **ENVIRONMENTAL STUDIES**

### **Unit – I**

- a) Nature of Environment and Environmental Studies.
- b) Definition, Scope and Importance : Need for Public Awareness.
- c) Renewable and Non-Renewable resources and their management.
- d) A preliminary knowledge on the following resources: Forest, Water, Mineral, Food and Energy.

### **Unit – II**

- a) Concept of an ecosystem, Structure of an ecosystem, Procedures, Consumers and Decomposers.
- b) Energy flow in the ecosystem, Food chains, Food webs and Ecological pyramids.

### **Unit – III**

- a) Biodiversity and its conservation – Introduction Definition genetic – Species and ecosystem diversity.
- b) Biogeographically classification of India, Value of biodiversity : Consumptive use, Productive use social, Ethical, Aesthetic and option values.
- c) Threats to biodiversity : Habitat loss, Poaching of wildlife, Man-wildlife conflicts.
- d) Endangered and Endemic species of India, Conservation of biodiversity.

### **Unit – IV**

- a) Environmental pollution – Definition, Causes and Effects control measures of Air pollution, Water pollution and soil pollution, Marine pollution, Noise pollution, Thermal and Noise pollution.
- b) Solid waste management : Causes, Effects and Control measures of urban and Industrial wastes.

## **Unit – V**

- a) Social issues and problems from unsustainable to sustainable development, Urban problems related to energy conservation.
- b) Population growth, Variation among nations.
- c) Population explosion – Family welfare programme.
- d) Environment and Human health, Human rights, Value Education, HIV/AIDS, Women and Child welfare.



# **SEMESTER – I & II – SOFTSKILL – I**

## **OFFICE MANAGEMENT**

### **UNIT –I**

Introduction to Office Management – Meaning and Definition – Functions – Aims of modern Office Management – Advantages of centralized Office – Essential Qualities of an office Manager – Basic offices - Front office,

### **UNIT- II**

Introduction – Kinds of accommodation – Advantages of urban location – Need for good layout – Open office and Private office – Merits and Demerits of open office and private office – Office working Environment – Ventilation – lightings.

### **UNIT- III**

Office Organization – Meaning – Definition – Objectives – Process of Organization – General Principals of Organization – Organizational chart – Types of Organization – Merits and Demerits.

### **UNIT – IV**

Procedures and Routine in Office Steps to be followed in execution of office work – precautions to be taken while routinship office work – Objectives of office routine – Office Manual – Meaning – Qualities – Benefit – kinds – Guidelines in the preparation of the office manual – office system – objectives – Advantages of office system.

## **UNIT-V**

Records Management – Introduction – Maintenance of Records – objectives – Filing system – Requirement of good filing system – centralized filing system – Merits & demerits – Types of filing system – Merits and Demerits – Indexing – Introduction – Types – Merits & Demerits.

### **REFERENCE BOOKS:**

Principles of Office Management by **Dr.R.C. Bhatia**

Office Organisation and Management by **S.P. Arora**

Principles of Office Management by **Balachanran**

Principles of Office Management by **N.S. Rathinam, Margham Publications.**

**# Examination will be conducted at Second Semester.**

# **SEMESTER - II**

## **SEMESTER – II – MAJOR PAPER**

### **FINANCIAL ACCOUNTING – II**

#### **Unit – I**

Royalty Accounts – Minimum Rent, Short working: Recoupment of Short workings – Accounting entries in the books of Lessee and Lessor (excluding sub-lease).

#### **Unit – II**

Consignment - Joint venture – Accounting for Losses.

#### **Unit – III**

Branch Accounting – Need – Types of branches – Dependent branches only – Departmental Accounts – Purpose – Allocation of Expense.

#### **Unit – IV**

Hire purchase and Installment system – Accounting entries in the books of Hire purchaser and Hire vendor

## **Unit – V**

Insolvency Accounts (Individual) – Statement of affairs, Priority of payments – Deficiency Accounts.

### **Text Books**

Advanced Accountancy by **T.S.Reddy & Murthy**

Advanced Accountancy by **R.S.N. Pillai & Bhagavathy**

### **Books for Reference**

Advanced Accountancy by **S.P. Iyyengar**

Advanced Accountancy by **S.P. Jain & K.L. Narang**

### **Pattern:**

**Part – A**      10 Theory Question (2 Question from each unit)

**Part – B**      One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C**      One problem from each units (5 Problems)

# **SEMESTER – II – ALLIED PAPER**

## **PRINCIPLES OF MANAGEMENT**

### **Unit – I**

History of Management thought – Contribution of F.W. Taylor, Henry Fayol, Gilbreth, Maslow, Peter Drucker – Functions of Management – Management and Administration.

### **Unit – II**

Planning – Nature and purpose : Objectives, Steps - Planning Premises – MBO and MBE – Decision making – Planning practice – Long range and Short range planning – Forecasting.

### **Unit – III**

Organization – Meaning – Importance and principles – Centralization – Decentralization – Departmentation – Line and Staff concepts – Types of organization – Authority and Responsibility – Delegation.

### **Unit – IV**

Staffing and Recruitment – Selection, Training – Job description – Job analysis – Job Evaluation.

### **Unit – V**

Controlling – Co-ordination – Communication.

### **Text Books**

Principles of Management by **J.Jayasankar**

Business Management by **S. Ramasamy.**

### **Books for Reference**

Principles and Practice of Management by **L.M. Prasad**

The process of management by **R.S. Daver**

## **SEMESTER – II – ELECTIVE PAPER**

### **BUSINESS STATISTICS**

#### **Unit – I**

Meaning – Scope and limitation of Statistics – Collection of data – Primary and Secondary data – Tabular presentation of data, construction of frequency distribution – Diagrams – Bar, Rectangular and Pie.

#### **Unit – II**

Measures of central tendency – Mean, Median, Mode, Geometric Mean, Harmonic mean and Weighted mean.

#### **Unit – III**

Measures of dispersion and skewness – Range, Quartile Deviation, Mean deviation, Standard deviation, Co-efficient of variation, Pearson's and Bowley's Co-efficient of Skewness – Correlation – Pearson's and rank method.

#### **Unit – IV**

Analysis of time series – Methods of Least square, Moving average, Semi-average, Index numbers – Meaning and uses. Methods of construction. Fixed base and chain base Indices.

## **Unit – V**

Interpolation and Extrapolation of data – Binomial Expansion method (Pascal's Triangle).

### **Text Books**

Advanced Business Statistics by K.Raajhavelu

Business Statistics by **P. Navaneethan**

### **Books for Reference**

Elementary Statistical Methods by **S.P. Gupta**

Business Statistics by **C.B. Gupta**

Statistic Theory and Practice by **R.S.N. Pillai & Bagavathy**

### **Pattern:**

**Part – A** 10 Theory Question (2 Question from each unit)

**Part – B** One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C** One problem from each units (5 Problems)



## **SEMESTER – II**

### **VALUE EDUCATION**

#### **Unit – I**

Meaning and nature of value education : Meaning and Concepts of value education – Origin nature – Classification of values – View of eminent thinkers – Meaning of value education – Need for value education.

#### **Unit – II**

Objectives and Development of human value: Role of school and college in the development of human values – Objectives of value oriented education. Ethical and social values – Gandhiji's Non violence – Gokak Committee.

#### **Unit – III**

Strategies and approaches to value education : Role of education school, family, teacher for the personal value development – Conceptual frame work – Strategy suggested by JR Frankel – NCERT approach to value education – Role play technique in value education – value based curriculum – Teacher's role.

#### **Unit – IV**

Sources of value : Sources of values – Traditional Indian values, Sources of values – Culture, Education, Religion – Hinduism, Christianity, Islam, Buddhism – Indian constitutions as source for democratic values – Equality – Secularism, Democracy – Research and Resources in value education.

## **Unit – V**

Methods of teaching and documents on human value education : Methods of teaching value education – Guidelines for developing value among students. Problems in promoting value education – Documents of value education – Recommendation of Commerce appointed by the central advisory board of education – Recommendation of the university education commission 1964 – 1966. National policy on education 1986 – 1992.

### **Books for Reference**

Education for values Environment and Human Rights by **J.C. Aggarwal**

Modernization and Development by **Dube S.C.**

Information Technology for Sustainable Development by **Mansell R & When U.**

World Bank Knowledge for Development world Development report, Oxford unit Press, New York.

# **SEMESTER - III**

**SEMESTER – III – MAJOR PAPER**  
**HIGHER FINANCIAL ACCOUNTING**

**Unit – I**

Partnership – General – Partnership deed – Capital accounts of partner - Fixed capital - Fluctuating capital – Interest on capital - Interest on Drawings – Profit & Loss appropriation account.

**Unit – II**

Partnership admission – Calculation of new profit sharing ratio and sacrificing ratio – Adjustment of goodwill – Adjustment of undistributed profit or loss – Adjustment or rearrangement of capital.

**Unit – III**

Retirement or Death of a partner – Adjustments – Joint life policy.

**Unit – IV**

Partnership amalgamation and Sale of firm – Reasons for amalgamation – Closing of books of amalgamation firms – Sale to a Company.

**Unit – V**

Dissolution - Garner Vs Murray rule - Settlement of accounts – Insolvency of a partner – Piecemeal distribution - Surplus capital method - Maximum possible loss method.

### **Text Books**

Advanced Accountancy by **Reddy & Moorthy.**

Advanced Accountancy by **R.S.N. Pillai & Bhagavathy**

### **Books for Reference**

Advanced Accountancy by **R.L. Gupta & Radhasamy**

Advanced Accountancy by **S.P. Iyengar**

### **Pattern:**

**Part – A** 10 Theory Question (2 Question from each unit)

**Part – B** One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C** One problem from each units (5 Problems)

## **SEMESTER – III – MAJOR PAPER**

### **BUSINESS LAW**

#### **Unit – I**

Introduction – Definition and scope of commercial law – Growth and sources of commercial law – Indian Contract Act 1872 Sec(10)- Nature and kinds of Contracts – Offer and Acceptance – Consideration – Capacity of parties – Free consent.

#### **Unit – II**

Legality of object and consideration – Void agreements – Contingent contracts – Quasi Contract – Wagering Contract -Performance of contracts – Discharge of contracts – Breach of contract – Remedies for breach.

#### **Unit – III**

Contract of Indemnity and Guarantee – Bailment and Pledge.

#### **Unit – IV**

Law of Agency – Creation of Agency – Types – Powers & Duties of Agent –Principle – Termination of Agency.

#### **Unit – V**

Sale of Goods Act - Goods – Conditions & Warranty – Performance of Contract – Unpaid Seller – Rights.

#### **Text Books**

Mercantile Law by **M.C. Shukla** – S.Chand & Co

Mercantile Law by **N.D. Kappoor**.

#### **Books for Reference**

Commercial Law by **Chawla and Garg** – Kalyani Publishers

Mercantile Law by **Avtar Singh**

Mercantile Law by **M.C. Shukla** – S.Chand & Co

Mercantile Law by **Batra and Karta** – Tata Mc. Graw Hill

## **SEMESTER – III – ALLIED PAPER**

### **BUSINESS COMMUNICATION**

#### **UNIT – 1**

Business Communication – Meaning – Importance – Nature – Scope – Barriers to Communication- Kinds of Business Letters – Layout .

#### **UNIT – 2**

Enquiries and Replies – Orders and their Execution – Credit and Status Enquiries – Claims and Adjustments.

#### **UNIT – 3**

Collection letters – Sales letter – Circular letter – Letters to Government, Bank Correspondence, Import and Export Agency.

#### **UNIT – 4**

Application letters – The form and contents of an application letter – Bio-data – Application blanks – Specimen application letters – Reports by individuals – Reports by Committees.

#### **UNIT – 5**

Modern Communication Methods – Online Communication – Fax, E-mail, Voice mail, SMS, Internet, Teleconferencing, Video conferencing, Electronic bulletin boards.

#### **Text Books**

Business Communication by **N.S.Ragunathan & B.Santhanam**.

Effective business English – **Pattern Shetty**

#### **Reference Book:**

1. Essentials of Business Communication – **Rajendra Pal & Korala Halli**
2. Effective business English – **Pattern Shetty**.

# **SEMESTER – III – NON-MAJOR ELECTIVE - I**

## **CUSTOMER RELATIONSHIP MANAGEMENT**

### **UNIT-I – INTRODUCTION TO CUSTOMER SUPPORT**

Product & Customer - Overview – Importance of a Customer – Consumer behavior.

### **UNIT-II – CUSTOMER SUPPORT METHODOLOGY**

Customer Centric approach – External Layers Vs Internal Layers – Need of Customer Support Methodologies for Customer Support.

### **UNIT – III – INTRODUCTION TO ERP**

Introduction: Enterprises Resource planning (ERP) –

ERP – An Overview – Enterprise-An Overview – Benefits of ERP – ERP and Related Technologies.

### **UNIT-IV – CRM BASICS**

CRM – Meaning & Definition – Dimensions of CRM – Nature of CRM – Goals of CRM – Advantages of CRM.

### **UNIT-V – IMPLEMENTATION OF CRM**

CRM Implementation – A comprehensive model – Developing CRM vision and strategy Management support.

### **Text Book**

Customer Relationship Management by **Dr.P.Sheelarani**

Customer Relationship Management by **R. K. Suganthi**

### **REFERENCE BOOKS:**

1. **K. Balasubramaniyan** , Essence of Customer Relationship Management – Learn Tech Press
2. **Kaushik Mukerjee** – CRM – PHI.
3. **M.Peeru Mohamed** – CRM –Vikas



# **SEMESTER - IV**

## **SEMESTER – IV – MAJOR PAPER**

### **COST ACCOUNTING**

#### **Unit – I**

Definition – Scope and Nature of Cost accounting – Cost concepts – Classification – Objectives and advantages – Demerits of Cost accounting – Methods and techniques – Cost units – Cost centers – Cost sheets.

#### **Unit – II**

Material cost – Maintenance of Stores Ledger – Levels of stock – FIFO, LIFO, Simple Average, Weighted Average, HIFO – Labour cost – Methods of wage determination – Incentive methods – Overtime and Idle time – Labour turnover methods.

#### **Unit – III**

Overheads – Allocation, Apportionment, Absorption – Machine Hour Rate – Job Costing.

#### **Unit – IV**

Process costing – Normal and Abnormal loss – Abnormal gain (excluding interprocess transaction).

## **Unit – V**

Contract Costing - Operating costing – Transport and Hospital Costs.

### **Text Books**

Cost Accounting by **S.N.Maheswari**

Cost Accounting by **T.S.Reddy & Y.Hariprasad Reddy.**

### **Books for Reference**

Cost Accounting by **Jawaharlal - TMH**

Cost Accounting by **Jain & Narang – Kalyani Publishers**

Cost Accounting by **S.P. Iyengar – Sultan Chand & Sons**

### **Pattern:**

**Part – A**      10 Theory Question (2 Question from each unit)

**Part – B**      One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C**      One problem from each unit (5 Problems)

## **SEMESTER – IV – MAJOR PAPER**

### **MODERN BANKING PRACTICES**

#### **UNIT – 1**

Banking- Introduction – Origin of Banks – Types of Banks – Kinds of Banks – Banking Regulation Act 1949- Commercial Banking – Banking System – Universal Banking – Functions of Commercial Banks – Role of Banks in Economic Development – Central Banking – Similarities and Dissimilarities between Central Banking and Commercial Banking – Functions – Central Bank and Economic growth – RBI Functions and Working.

#### **UNIT- 2**

Opening Bank Accounts – Types of Accounts – FDR – Steps – Pay-in-slip – Printed Cheques forms – Bank Customer – Bank Customer Relationship – Special Type of Customers- Bank Lending – Significance – Lending sources – Principles – Forms of Lending – Securities for Lending – Factors influencing Bank Lending.

#### **UNIT – 3**

Negotiable Instruments – Characteristics – Nature - Types – Crossing of a Cheque – Objective- Crossing - Types of Crossing – Persons eligible to do crossing – Consequences of crossing – Marking of Cheque – Endorsement – Components – Types – Effect – Duration – Rules regarding Endorsement – Endorsement by legal representative – Intentional cancellation – Negotiation Bank.

#### **UNIT – 4**

Paying Banker – Bankers Duty – dishonouring Customers Cheque – Discharge of paying Banker – Payment in a crossed cheque – Payment of Cheque by mistake – Material Alteration – Statutory Protection – Refusal of cheque payment – Collecting Banker – Role – Statutory Protection – Duty – RBI's Instructions – Paying Banker Vs Collecting Banker – Customer Grievanaces, Redressal and ombudsman.

## **UNIT – 5**

E-banking – Services – Benefits – Initiatives – Opportunities Risk Management for E-banking – Managing the Risks – Internet Banking – Mechanics – Services – Drawbacks – Major issues – Indian Scenario – Future outlook – Mobile banking – Features – Registration – Services – Security Issues – Telephone Banking – Features – Benefits – Mechanism – Banking facilities – System – Drawbacks – Call centres – ATM – Features – PIN – Biometrics – Types – Mechanism – Functions – International ATM – Electronic Funds Transfer System (EFT) – Steps – RBI Guide lines – Benefits – Requirements – Service charges – (ECS) Electronic Clearing Services – EPS – Process – Methods – Features.

### **Text Books**

Banking and Financial System – **B. Santhanam**, Margham Publications, Chennai

Banking Law – **M. Kumar**

### **References:**

1. “Banking Theory Law & Practice” Dr. S. Gurusamy, Vijay Nicole Imprints Private Ltd, Chennai.
2. “Banking Theory Law & Practice” – Gordan & Natarajan.

## **SEMESTER – IV – ALLIED PAPER**

### **PRINCIPLES OF INSURANCE**

#### **Unit – I**

Insurance – Principles – Risk – Classification of risk – Reinsurance – Double insurance – Privatization of Insurance business in India – Powers of Insurance Regulatory Development Authority – Recent developments in the Insurance sector.

#### **Unit – II**

Life Insurance – Law relating to Life Insurance : General Principles of Life Insurance contract : Proposal and policy – Assignment and nomination : Title and Claims : Concept of trust in life policy : LIC – Role and Functions.

#### **Unit – III**

General Insurance – Different types of General Insurance – General Insurance Vs Life Insurance – Nature of the Insurance – Various types of fire policy – Subrogation – Double Insurance – Contribution – Proximate cause – Claims of Recovery – Accident and Motor Insurance.

#### **Unit – IV**

Marine Insurance – Law relating to marine Insurance – Scope and Nature – Types of policy – Insurance interest – Insured perils – Proximity cause – Voyage warranties – Measurement.

## **Unit – V**

Rural Insurance – Schemes – Features – Benefits – Health Insurance in India – Definition  
– Schemes – Features – Benefits.

### **Text Books**

Elements of Business Law by **N.D. Kapoor**

Elements of Insurance by **Dr.A. Murthy**

### **Books for Reference**

Insurance Principles and Practice by **M.N. Mishra**

Principles and Practice of Insurance by **Kothri & Bhal**

## **SEMESTER IV – SOFT SKILL PAPER**

### **BUSINESS ETHICS**

#### **UNIT-I**

Business Ethics – Definition – Role and importance of Business Ethics and Values – Impact on Business Policy and Business Strategy – Role of CEO - Impact on the Business Culture.

#### **UNIT-II**

Types of Ethical issues – Bribes – Coercion – Deception – Theft – Unfair Discrimination.

#### **UNIT-III**

Ethics internal – Hiring – Employees – Promotions – Discipline – Wages – Job Description – Exploitation of employees.

#### **UNIT-IV**

Ethics External – Consumers – Fair Prices – False Claim Advertisements – Environment Protection – Natural – Physical – Society – Relationship of Values and Ethics – Indian Ethos – Impact on the performance.



## **UNIT – V**

Vendors – Government – Social Audit.

### **Text Books**

**Ramaswamy Namakumari** – Strategic Planning

**Dr.S.Shankaran** – Business Ethics & Values

### **REFERENCE BOOKS:**

1. **Memoria & Menoria** – Business Policy
2. **Velasquez Namakumari** – Strategic Planning – Corporate Strategy – MacMillan India Ltd.
3. **David J. Fritzsche** – Business Ethics: A Global & Management Perspective – Tata McGraw-Hill.

# **SEMESTER - V**

## **SEMESTER V – MAJOR PAPER**

### **CORPORATE ACCOUNTING - I**

#### **Unit – I**

Issue of share – Over subscription, Pro-rata allotment, calls on shares, calls in arrears, calls in advance – Issued at Premium and at discount – Issue for Consideration – Forfeiture and reissue of shares – Right issue and Bonus issue.

#### **Unit – II**

Redemption of preference shares – Conditions, Sources - Proceeds of fresh issue – Creation of capital redemption reserve – Types of Debentures – Issue of debentures – Redemption of Debentures.

#### **Unit – III**

Profit prior to Incorporation – Basis of Apportionment – Final accounts of Companies (New format).

#### **Unit – IV**

Valuation of Goodwill – Need – Methods – Valuation of Shares - Need - Methods.

## **Unit – V**

Acquisition of Business – Internal reconstruction.

### **Text Books**

Corporate Accounting by **Dr.T.S. Reddy & Moorthy**

Advanced Accounts by **R.L. Gupta**

### **Books for Reference**

Corporate Accounting by **S.P.Iyyengar**

Corporate Accounting by **S.P. Jain K.L. Narg**

### **Pattern:**

**Part – A**      10 Theory Question (2 Question from each unit)

**Part – B**      One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C**      One problem from each units (5 Problems)

## **SEMESTER V – MAJOR PAPER**

### **FINANCIAL SERVICES**

#### **UNIT-I**

Introduction to Financial Services – Financial System – Components of Financial System – Financial Market – Financial Instruments – Management of new Issues – Indian Experience – SEBI Guidelines – Merchant Banking : Meaning – Scope – Functions.

#### **UNIT-II**

Mutual Funds: Meaning – Types-Functions – Advantages Institutions Involved – UTI, LIC, Commercial Banks - Entry of Private Sector – Performance – Growth of Mutual Funds in India – SEBI Guidelines.

#### **UNIT-III**

Lease Financing – The Concepts – Merits and Demerits of Leasing – Types – The Indian Leasing Scenario – Venture Capital – Credit rating.

#### **UNIT-IV**

Hire Purchase Meaning – RBI Guidelines – Hire Purchase and Transport Industry – Lease Vs Hire Purchases – Problems and Prospects of Hire Purchase in India.

#### **UNIT-V**

Factoring – The concept – Significance – Types – Factoring Mechanism – Factor Vs Leasing – Factoring in India – Factoring – Kalyanasundaram Committee Recommendations.

#### **Text Books**

Financial Services by **B. Santhanam**

Financial Services by **S. Mohan.**

#### **REFERENCE BOOKS:**

1. Financial Services – New Innovation – **Batru G.S. & Dangwal R.C.**
2. Indian Financial Services – **Khan M.Y.**

## **SEMESTER V – MAJOR PAPER**

### **FUNDAMENTALS OF INFORMATION TECHNOLOGY**

#### **UNIT – 1**

Introduction to Computers: Definition, Characteristics and limitations of computers – Elements of computers – Hardware – CPU – Primary and Secondary memory – Input and Output devices. IT enabled Services – BPO, KPO, Call centers. Modern Communication (Concepts Only): FAX, Voice mail, and information services – E mail – Creation of e-mail id – Group communication – Tele conferencing – Video conferencing – Network types LAN, MAN, WAN and their architecture – Dial up access.

#### **UNIT – 2**

MS Word & Word Processing: Meaning and features of word processing – Advantages and applications of word processing – Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document – Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards – Mail Merge: Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs.

#### **UNIT – 3**

MS Excel: Features of Ms Excel – Spread sheet/ worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – Inspection and Deletion of worksheet – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill – Formulas and its advantages – References: Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates – Charts – Graphs – Data Sorting.

#### **UNIT – 4**

MS Access – Data, Information, Database, File, Record, Fields – Features, Advantages and Limitations of MS Access – Application of MS Access – Parts of MS Access window – Tables, Forms Queries and Reports – Data validity checks.

## **UNIT – 5**

MS Power Point: Features, advantages and application of MS Power Point – Parts of MS Power Point window – Menus and Tool Bars – Creating presentations through Auto content wizard, Templates and manually – Slide show – Saving, Opening and Closing a Presentation – Inserting, editing and deleting slides – Types of slides – Slide views – Formatting – Insertion of objects and Charts in Slides – Custom Animation and Transition.

### **LAB WORK:**

### **PRACTICALS:**

MS WORD, MS EXCEL, MS ACCESS, MS POWERPOINT

60 Marks Theory 40 Marks Practicals

**Theory:** **Pattern:-** External 45 Internal 15

**Practical:** Exam - 30 Record Note – 10

### **Text Books**

Fundamentals of Computers **V. Srinivas, Kalyani Publications**

Introduction to Information Technology by **S. Srinivasa Vallabhan**

### **REFERENCE BOOKS:**

Introduction to information Technology by **Rajaraman, PHI**

Fundamentals of Information Technology by **Dr. K. Kiran Kumar, Laysa.**

Computer Application in Business by **S. Srinivasa Vallabhan.**

MS Office by **Sanjay Saxena**

MS Office by **BPB Publications.**

## **SEMESTER V – ELECTIVE PAPER**

### **INCOME TAX**

#### **Unit – I**

Basic concepts – Definition – Personal Income, Total Income, Casual Income, Capital and Revenue, Residential status, Income expected from Income Tax.

#### **Unit – II**

Computation of Income under the head “Salaries” – Basis of charge – Different forms of Salary – Allowance perquisites and their valuation – Deduction from salary – Provident Funds, Super Annuation Funds – Tax Rebate under section 80c – Relief under section 89.

#### **Unit – III**

Computation of Income under the head income from house property – Basis of Charges – Determination of Annual value – Income from Let-out house property – Self occupied property – Deduction allowed from income from house property.

#### **Unit – IV**

Computation of Income from Business or Profession – Basis of charges – Basic Principles – Methods of accounting – Deductions – Deemed profits – Valuation of Stock.



## **Unit – V**

Income from “Capital Gains” and other sources – Basis of charges – Short and long term Capital Gains – Computation – Indexed cost of Acquisition and improvement – Exemptions – Chargeability of Short and long term Capital Gains – Income from other sources – Deductions allowed.

**Marks Theory 40% Problem 60%**

(Question related to previous applicable to latest assessment year only)

### **Text Books**

Income Tax – Law & Practice – **Dinakar Pagare – Sultan Chand & Sons**

Income Tax – Law & Practice – **S. Reddy**

### **Books for Reference**

Income Tax – **Bhagavathy Prasad – Vishnu Prakashan**

Income Tax – **H.C. Mehrota – Sahiya Bhavan**

Income Tax – **Vinod K.Singhania – Taxman.**

## **SEMESTER V – NON-MAJOR ELECTIVE**

### **STRESS MANAGEMENT**

#### **UNIT-I**

Stress Meaning – Setting to Stress – Approaches to Stress - Good Stress Vs Bad Stress, The individual and work Stress.

#### **UNIT- II**

Manifestations of Stress – Stages of Stress - Signs of Stress at work - Personal Stress.

#### **UNIT – III**

General sources of Stress – Stress and Health – Physiological and Psychological illness.

#### **UNIT-IV**

Stress Management – Stress Diary, Becoming change skilled, Adopting a healthy life Style, Right attitude, Thought Awareness, Imaginary (Auto –genic Therapy), Learning to relax, Correct breathing, Value and goal planning, Time Management, General advice - The individual's ten Commandments for effective Stress Management.

## **UNIT-V**

Organization and Stress Management – Recognize the Signs, Approaches to the problem  
- Providers Assistance.

### **Text Books**

**K.Hari Gopal**, Organization Stress, University Press

### **REFERENCE BOOKS:**

1. **Ann Edworthy**, Managing Stress, Open University Press, Philadelphia.
2. **Dr.Rakesh Chopra Santosh Sharma**, The Stress Cyclone Suffer or Emerge out:  
The Choice of yours, Institute of Corporate Management Excel Books.

# **SEMESTER V – SOFT SKILL**

## **CORPORATE GOVERNANCE**

### **UNIT- I**

**Concept of Corporate Governance** – Meaning, Theories of Corporate Governance, Models of Corporate Governance , Concept of Corporate Excellence , Green Governance – E-Governance.

### **UNIT-II**

**Corporate Governance Framework** in India – Corporate Boards and its Powers, Responsibilities, Disqualifications, Board Committees and their Functions – Corporate Governance in public sector undertakings.

### **UNIT-III**

**Corporate Ethics** – Concept and Importance – Benefits of Corporate ethics – Corporate Philosophy and Culture – Managing ethics and legal compliance.

### **UNIT-IV**

**Corporate Social Responsibility** – Corporate Crimes – Company and Society relations – Corporate Social Challenges – Corporate accountability – Business and Ecology.

## **UNIT – V**

**Whistle – Blowing and Corporate Governance** – The concept of whistle – Blowing ;  
Types of whistle – Blowers; whistle – Blower policy – Protection.

### **Text Books**

Corporate Management and Accountability by **L.C.Gupta**

**Sharma J.P.** Corporate Governance and Social Responsibility, Taxmann, New Delhi

### **REFERENCE BOOKS:**

1. **Rani, D. Geeta and R. K. Mishra**, Corporate Governance – Theory and Practice, Excel Books, New Delhi.

2. Mallin, A. christine, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.

# **SEMESTER - VI**

## **SEMESTER VI – MAJOR PAPER**

### **LABOUR LAWS**

#### **Unit – I**

Factories Act – 1948

#### **Unit – II**

The Industrial Disputes Act – 1947

#### **Unit – III**

Trade Union Act – 1926

#### **Unit – IV**

Minimum wages Act – Payment of Bonus Act

#### **Unit – V**

Workmen Compensation Act

#### **Text Books**

Industrial Relations & Labour Legislations by **M.R. Sreenivasan**

Commercial & Labour Laws by **Gulati Sonu.**

#### **Books for Reference**

Mercantile Law with Industrial Law – **S.P. Iyengar & B.K. Goyal – S.Chand & Co.**

Company Law – **N.D. Kapoor – Sultan Chand & Sons.**

## **SEMESTER VI – MAJOR PAPER MANAGEMENT ACCOUNTING**

### **Unit – I**

Management Accounting – Meaning – Importance – Functions – Nature and scope of Management Accounting – Differences between Financial and Management Accounting; Differences between Cost and Management Accounting – Funds flow statement – Cash flow Statement– Total resources Basis - Financial Statement Analysis – Ratio analysis, Types of Ratios.

### **Unit – II**

Funds flow Statement and Cash flow Statement.

### **Unit – III**

Marginal costing and Absorption costing – Cost Volume Profit analysis – Break Even analysis.

### **Unit – IV**

Budgeting – Functional budgets – Master budgets – Flexible budget – Standards Costing – Variance Analysis – (Materials cost variance only).

### **Unit – V**

Capital Expenditure decisions – Pay back, Discounted cash flow Techniques, Profitability index methods.

### **Text Books**

Management Accounting by **S.N. Maheswari – Sultan Chand & sons**

Management Accounting by **T.S. Reddy & Hariprasad Reddy**

### **Books for Reference**

Theory and problem of Management Accounting by **Khan & Jain TMH**

Management accounting by **Manmohan Goyal.**

### **Pattern:**

**Part – A**      10 Theory Question (2 Questions from each unit)

**Part – B**      One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) any other 4 units.

**Part – C**      One problem from each unit (5 Problems)



# **SEMESTER VI – MAJOR PAPER**

## **CORPORATE ACCOUNTING – II**

### **Unit – I**

Amalgamation, Absorption and External reconstruction

### **Unit – II**

Liquidation – Preparation of Liquidator’s final statement.

### **Unit – III**

Holding companies – Minority interest – Cost of Capital (or) Goodwill – Stock reserve – Elimination of common transactions.

### **Unit – IV**

Double Accounts system – Banking company Accounts(New format).

### **Unit – V**

Human Resources Accounting – Inflation Accounting.

### **Text Books**

Corporate Accounting by **T.S. Reddy & Murthy**

Corporate Accounting by **Shukla**

### **Books for Reference**

Corporate Accounting by **S.P. Iyyengar**

Corporate Accounting by **S.P. Jain & K.L. Narg**

Corporate Accounting by **Dr.R. Rengarajan**

### **Pattern:**

**Part – A**      10 Theory Question (2 Question from each unit)

**Part – B**      One Theory Question (Either or type) in any one unit only + 4 problems from (Either or type) from any other 4 units.

**Part – C**      One problem from each unit (5 Problems)

# **SEMESTER VI – MAJOR PAPER**

## **AUDITING**

### **Unit – I**

Origin of Auditing – Auditing in India – Development after Independence – Meaning and Nature of auditing – Definition of Audit – Scope of auditing – Differences between Accountancy and Auditing – Auditing and Investigation – Objectives of an Audit – Various types of Audit – Audit Programme – Audit note book.

### **Unit – II**

Internal check – Meaning and Definition of internal check – Objects of internal check – Auditors duties as regards to internal check – Vouching of cash transactions Vouching of trading transactions – Vouching of the impersonal Ledger.

### **Unit – III**

Verification and valuations of Assets and Liabilities – Meaning and importance – Mode of valuation of fixed assets – Current assets – Wasting assets – Intangible assets – Fictitious Assets – Auditors position as regards valuation of assets – Verification and valuation of Different classes of assets – Verification of Different Liabilities.

### **Unit – IV**

The Audit of limited company – Qualification, Disqualification – Appointment of an Auditor – Removal – Remuneration – Rights and Power – Duties and responsibilities – Liabilities.

### **Unit – V**

Investigation – Meaning and Definition – Objectives Different classes of investigation – Examination of records and collection of evidence – analysis of findings and preparation PF report – Investigation under Indian companies Act – Powers of inspection.

### **Text Books**

Principles and Practice of Auditing by **R.G. Saxena**

Insurance Theory & Practice by **Tripathy & Pal**

### **Books for Reference**

Practical Auditing by **W.J. Tandon**

Practical Auditing by **S. Vengadamani**

## **SEMESTER VI – ELECTIVE - III**

### **BUSINESS ENVIRONMENT**

#### **Unit – I**

Modern Business – Introduction – Nature, Scope, Characteristics and Concepts of Modern Business – Social responsibilities of business – Advantages and Disadvantages.

#### **Unit – II**

Definition of Business Environment – Demographic factors – Economical environment – Economic forces affecting demand – Competitive forces – Geographical and Ecological Environment – Water, Air, Noise pollution – Social, Culture, Political, Legal and Technological Environment.

#### **Unit – III**

Basis aspects of Business – Economic environment of Business – Modern policy – Fiscal policy – Physical Controls – Foreign trade policy – Economic system and Economic Planning – Resource Endowment and Non-Economic Environment of Business – Factors – Sociological, Educational, Cultural, Historical, Political and Legal interaction of economic and Non-economic environment.

#### **Unit – IV**

Privatisation – Privatisation in India – Liberalisation – Improvement in Competitiveness and Internationalisation – Globalisation – Definition, Meaning and Background of Globalisation in India – Reforms, Advantages and Demerits of Globalisation.

#### **Unit – V**

Techniques of Environmental analysis – SWOT analysis – Qualifications required for a Successful Businessman – Business Codes of conduct – Business ethics in India – Role of Trade Association in Business ethics.

#### **Text Books**

Business Environment by **Dr.S. Sankaran**

Business Environment by **Dr. C. B. Gupta**

#### **Books for Reference**

Business Environment by **Francis Cheruneelam**

Economic Environment of Business by **Dr.M. Adhikary.**