



MANONMANIAM SUNDARANAR UNIVERISTY,
TIRUNELVELI-12

SYLLABUS

UG - COURSES – AFFILIATED COLLEGES

Course Structure for B. Com.

(Choice Based Credit System)

(with effect from the academic year 2023-2024 onwards)



Semester-II				
Part	Subject Status	Subject Title	Subject Code	Credit
I	Language I	TAMIL/MALAYALAM/HINDI	E1TL21/ E1MY21/ E1HD21	3
II	Language II	ENGLISH	E2EN21	3
III	Core	FINANCIAL ACCOUNTING II	EMCO21	5
III	Core	BUSINESS LAW	EMCO22	5
III	Elective (Select any One)	1. BUSINESS ENVIRONMENT 2. INSURANCE AND RISK MANAGEMENT 3. INTERNATIONAL TRADE	EECO21/ EECO22/ EECO23	3
IV	SEC (Select any Two)	1. INTERNET AND ITS APPLICATIONS/ 2. STOCK MARKET OPERATION/ 3. NEW VENTURE PLANNING AND DEVELOPMENT	ESCO21/ ESCO22/ EECO23	2 2



Total Marks: 100 Internal Exam: 25 marks + External Exam: 75 marks

A. Scheme for internal Assessment:

Maximum marks for written test: **20 marks**

3 internal tests, each of **I hour** duration shall be conducted every semester.

To the average of the **best two** written examinations must be added the marks scored in. The **assignment** for 5 marks.

The break up for internal assessment shall be:

Written test- 20 marks; Assignment -5 marks Total - 25 marks

B. Scheme of External Examination

3 hrs. examination at the end of the semester

A – Part : 1 mark question two - from each unit

B – Part : 5 marks question one - from each unit

C – Part : 8 marks question one - from each unit

➤ **Conversion of Marks into Grade Points and Letter Grades**

S.No	Marks	Letter Grade	Grade (GP)	point	Performance
1	90-100	O	10		Outstanding
2	80-89	A+	9		Excellent
3	70-79	A	8		Very Good
4	60-69	B+	7		Good
5	50-59	B	6		Above Average
6	40-49	C	5		Pass
7	0-39	RA	-		Reappear
8	0	AA	-		Absent

➤ **Cumulative Grade Point Average (CGPA)**

$$CGPA = \frac{\Sigma (GP \times C)}{\Sigma C}$$

- **GP** = Grade point, **C** = Credit
- CGPA is calculated only for Part-III courses
- CGPA for a semester is awarded on cumulative basis

➤ **Classification**

- First Class with Distinction : CGPA \geq 7.5*
- First Class : CGPA \geq 6.0
- Second Class : CGPA \geq 5.0 and $<$ 6.0
- Third Class : CGPA $<$ 5.0



Part – I TAMIL

Learning Objectives:

- முதலாமாண்டுப் பட்ட வகுப்பு மாணவர்களுக்குத் தமிழ் மொழி இலக்கியங்களை அறிமுகம் செய்தல்
- தமிழ் இலக்கியப் போக்குகளையும், இலக்கணங்களையும் மாணவர் அறியுமாறு செய்து அவர்களின் படைப்பாற்றலைத் தூண்டுதல்
- தமிழ் இலக்கியம் சார்ந்த போட்டித் தேர்வுகளுக்கு ஏற்ப கற்பித்தல் நடைமுறைகளை மேற்கொள்ளுதல்

அலகு 1:

தமிழ் இலக்கிய வரலாறு அறிமுகம்.

1. சிற்றிலக்கியம்; குறவஞ்சி, கலம்பகம், உலா, பரணி, பள்ளு பிள்ளைத்தமிழ், தூது, அந்தாதி
2. தனிப்பாடல் அறிமுகம்
3. இக்கால இலக்கியம் :- கவிதை, சிறுகதை நாடகம், உரைநடை, திராவிட இயக்கம் வளர்த்த தமிழ்.

அழகு 2

சிற்றிலக்கியமும், தனிப்பாடலும்

சிற்றிலக்கியம்:

1. கலிங்கத்து பரணி-விருந்தினருக்கு வறியவரும் நெருங்கியுண்ண முதல் கேட்பாரைக் காண்மின் காண்மின் வரை (5 பாடல்கள்)
2. திருக்குற்றாலக் குறவஞ்சி - வானரங்கள் கனிகொடுத்து
3. முக்கூடற் பள்ளு - ஆற்று வெள்ளம் நாளை வரத்
4. அபிராமி அந்தாதி - கலையாத கல்வியும் குறையாத வயதும் (பதினாறு செல்வங்கள்)
5. திருவரங்கக் கலம்பகம் - மறம் பேசவந்த தூது செல்லரித்த ஓலை சொல்லுமோ (பிள்ளைப் பெருமாள் ஐயங்கார்)
6. தமிழ்விடு தூது -முதல் பதுக் கண்ணிகள்

தனிப்பாடல்;

1. வான்குருவி யின்சூடு - ஓளவையார்
2. ஆமணக்குக்கும் யானைக்கும் சிலேடை - முதிருக்கும் கொம்பசைக்கும் மூரிதண்டேந்தி - காளமேகப் புலவர்
3. இம்பர் வான் எல்லை இராமனையே பாடி - வீரராகவர்
4. நாராய் நாராய் - சத்தி முத்தப் புலவர்

அலகு 3 இக்கால இலக்கியம் 1

1. பாரதியார் பாரத சமுதாயம் வாழ்கவே
2. பாரதிதாசன் - சிறுத்தையே வெளியில் வா
3. நாமக்கல் கவிஞர் - கத்தியின்றி
4. தமிழ் ஒளி - மீன்கள்
5. ஈரோடு தமிழன்பன் - எட்டாவது சீர் (வணக்கம் வள்ளுவ - தொகுப்பு)

சிறுகதைகள்:

1. புதுமைப்பித்தன் - கடிதம்
2. ஜெயகாந்தன் - வாய்ச் சொற்கள் (மாலை மயக்கம் - தொகுப்பு)
3. ஆர். சூடாமணி - அந்நியர்கள்
4. உரைநடை:
5. மு.வ. கடிதங்கள் - தம்பிக்கு நூலில் முதல் இரண்டு கடிதங்கள்

அலகு - 4 இக்கால இலக்கியம் - 2

1. தந்தை பெரியார் - திருக்குறள் மாநாட்டு உரை



2. பேரறிஞர் அண்ணா - இரண்டாம் உலகத் தமிழ் மாநாட்டு உரை
3. கலைஞர் மு கருணாநிதி - தொல்காப்பிய பூங்கா - எழுத்து - நூற்பா கட்டுரை

நாடகம்/திரைத்தமிழ்:

1. வேலைக்காரி - திரைப்படம்
2. ராஜா ராணி - சாக்ரடீஸ் - ஓரங்க நாடகம்

இதழியல் தமிழ்:

முரசொலி கடிதம்

1. செம்மொழி வரலாற்றில் சில செப்பேடுகள்

அலகு 5 மொழி பயிற்சி

சொல் வேறுபாடு/பிழை தவிர்த்தல்

- வாசிப்பது - வாசிப்பவர்
- சுவர் - சுவரில்
- வயிறு - வயிற்றில்
- கோயில் - கோவில்
- கருப்பு - கறுப்பு
- இயக்குநர் - இயக்குனர்
- சில்லறை - சில்லரை
- முறித்தல் - முறிதல்
- மனம் - மனசு - மனது
- அருகில் - அருகாமையில்
- அக்கரை - அக்கறை
- மங்கலம் - மங்களம்

பயிற்சி:

- பிழையான சொற்களை ஒரு பத்தியில் கொடுத்து அந்தப் பிழையான சொற்களைச் சரியாகச் எழுதச் செய்தல்
- சிறிய பத்தி ஒன்றை ஆங்கிலத்தில் கொடுத்து அதனைத் தமிழில் மொழிபெயர்க்க வைத்தால்.

Text Books

Reference Books

1. மு. வரதராசன், தமிழ் இளகிய வரலாறு, சாகித்ய அக்காதெமி, புதுடெல்லி.
2. மது.ச. விமலானந்தன், தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை.
4. தமிழ் இலக்கிய வரலாறு - முனைவர். சிற்பி பாலசுப்ரமணியம், நீல. பத்மநாபன்
5. தமிழ் இலக்கிய வரலாறு - டாக்டர் எ.கா. பெருமாள்
6. தமிழ் இலக்கிய வரலாறு - முனைவர். ப. ச. ஏசுதாசன்
7. தமிழ் இலக்கிய வரலாறு - ஸ்ரீ குமார்
8. வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு - பாக்கியமேரி
9. தமிழ் பயிற்றும் முறை, பேராசிரியர் ந. சுப்புரெட்டியார் - மணிவாசகர் - பதிப்பகம், சிதம்பரம்

Web Sources:

- <https://www.chennaiibrary.com/>
- <https://www.sirukathaigal.com/>
- <https://www.tamilvirtualuniversity.org/>
- <https://www.noolulagam.com/>
- <https://www.katuraitamilblogspot.com/>



PART I MALAYALAM

Course Objectives

1. To give compressive view of communication and its scope and importance in official communication and business communication

Unit I:

This unit introduces basic communication skills in Malayalam. Salutation, Discourse markers, formal and informal communication strategies are also introduced.

Unit II:

This unit introduces word processing and Editing text Auto correct- spell check & grammar check, undo& redo Text formatting Changing case, drop caps, coloring & highlighting text, adding special characters, bullets & numbering.

Unit III

This unit introduces the document formation compositional and typographical ways. Advanced page layout in word Borders, box, shading, page fills & back ground Module and Table & columns Creating tables Inserting tables from the menu & tool bar, drawing tables Manipulating tables Selecting tables elements, inserting & deleting columns & rows, adjusting table properties, are introduced . This unit introduces the Printing word documents Using print preview.

Practical knowledge in different fonts and Unicode

Unit IV

This Unit Introduces blog writing, technical writing, content editing, Proof reading, new making (Writing for career)

Unit V

This unit introduces Malayalam for Competitive Exams. Reading comprehension, reasoning, inferential comprehension, analogical creations(Competitive Malayalam)

Unit VI

Malayalam for language Specific Exams for writing UPSC, PSC Exams

Recommended Text:

1. Bharanabhasha: The State language Institute Business Communication for Success: Publisher: University of Minnesota Libraries Publishing



PART I HINDI - Kahani, Ekanki aur Vyakran

Course Objectives

The Main Objectives of this course are these courses are to

- Introduction to Hindi fiction
- Teaching of social values through stories and skits
- Practical application of grammar

Unit I

Hindi Katha-Sahitya: Parichay

- 1 Kahani ke Tatva
2. Hindi ke Pramukh kahanikaro ka Parichay
3. Ekanki ke Tattva
4. Hindi ke Pramukh Ekankikaro ka Parichay

Unit II

Hindi Kahaniya

- 1 Premchand – Bade Ghar ki Beti
- 2 Malathi Joshi – Vo Tera Ghar Yah Mera Ghar
- 3 Pita - Gyanranjan

Unit III

Hindi Ekanki

- 1 Lakshmi ka Swagat – Upendranath Ashk
- 2 Vibhajan – Vishnu Prabhakar
- 3 Maa Baap – Sri Vishnu

Unit IV

Vyakaran

- 1 Kriya Visheshan
- 2 Sambandh Bodhak
- 3 Samuchay Bodhak
- 4 Vismayadi Bodhak aadi shabdo ka prayog

Unit V

Pratiyogi Pariksha par aadharit Nimnalikhit Vishayo se sambandhit Prashikshan Karya

- 1 Tamil Bhasha: Mahakavi Bharatiyar
- 2 Sanket Vikas dwara Lekhan kala aur Kahani Lekhan ka Vikas
- 3 Gadyansh dekhkar sahi Shirshak chunna
- 4 Pathit Vyakaran par aadharit Vakya rachna
- 5 Vibhinna Pratiyogi parikshao ke bare mein suchna pradan dena

Reference Books

- 1 Aath Ekanki Natak – Ed. Dr. Ramkumar Verma
- 2 Das Ekanki

Related Online Contents (MOOCs, SWAYAM, NPTEL, YouTube, Websites, etc.)

1. Lokpriya Kahaniya: <https://www.hindwi.org/sangrahaalay/100-best-stories-inhindii>
2. Vo Tera Ghar Ye Mera Ghar : http://gadyakosh.org/gk/%E0%A4%B5%E0%A5%8B_%E0%A4%A4%E0%A5%87%E0%A4%B0%E0%A4%BE_%E0%A4%98%E0%A4%B0/_%E0%A4%AF%E0%A5%87_%E0%A4%AE%E0%A5%87%E0%A4%B0_%E0%A4%B2%E0%A4%A4%E0%A5%80_%E0%A4%9C%E0%A5%8B%E0%A4%B6%E0%A5%80
3. <https://hindistory.net/>



PART II ENGLISH

Learning Objectives

- LO1 To make students realize the importance of resilience
- LO2 To enable them to become good decision makers
- LO3 To enable them to imbibe problem-solving skills
- LO4 To enable them to use tenses appropriately
- LO5 To help them use English effectively at the work place.

Unit I

RESILIENCE

Poem

- 1.1 Don't Quit – Edgar A. Guest
- 1.2 Still Here – Langston Hughes

Short Story

- 1.3 Engine Trouble – R.K. Narayan
- 1.4 Rip Van Winkle – Washington Irving

Unit II

DECISION MAKING

Short Story

- 2.1 The Scribe – Kristin Hunter
- 2.2 The Lady or the Tiger - Frank Stockton

Poem

- 2.3 The Road not Taken – Robert Frost
- 2.4 Snake – D. H Lawrence

Unit III

PROBLEM SOLVING

Prose life Story

- 3.1 How I taught My Grandmother to Read – Sudha Murthy
Autobiography
- 3.3 How frog Went to Heaven – A Tale of Angolo
- 3.4 Wings of Fire (Chapters 1,2,3) by A.P.J Abdul Kalam

Unit IV

Tenses

- 4.1 Present
- 4.2 Past
- 4.3 Future
- 4.4 Concord

Unit V

English in the Workplace

- 5.1 E-mail – Invitation, Enquiry, Seeking Clarification
- 5.2 Circular
- 5.3 Memo
- 5.4 Minutes of the Meeting

Text Books (Latest Editions)

References Books



1. Martin Hewings. Advanced English Grammar. Cambridge University Press, 2000
2. SP Bakshi, Richa Sharma. Descriptive English. Arihant Publications (India) Ltd., 2019.
3. Sheena Cameron, Louise Dempsey. The Reading Book: A Complete Guide to Teaching Reading. S & L. Publishing, 2019.
4. Barbara Sherman. Skimming and Scanning Techniques, Liberty University Press, 2014.
5. Phil Chambers. Brilliant Speed Reading: Whatever you need to read, however. Pearson, 2013.
6. Communication Skills : Practical Approach Ed. Shaikh Moula Ramendra Kumar. Stories of Resilience, Blue Rose Publications, 2020.

Web Sources

- 1 Langston Hughes. Still Here
<https://poetryace.com/im-still-here>
- 2 R. K. Narayan. Engine Trouble
<http://www.sbioaschooltrichy.org/work/Work/images/new/8e.pdf>
- 3 Washington Irving. Rip Van Winkle
<https://www.gutenberg.org/files/60976/60976-h/60976-h.htm>
- 4 Frank Stockton. The Lady or the Tiger <https://www.gutenberg.org/ebook>

FINANCIAL ACCOUNTING-II

Learning Objectives

- The students are able to prepare different kinds of accounts such Higher purchase and Installment System.
- To understand the allocation of expenses under departmental accounts
- To gain an understanding about partnership accounts relating to Admission and retirement
- Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
- To know the requirements of international accounting standards

UNIT I

Hire Purchase and Installment System

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Installment System - Calculation of Profit

UNIT II

Branch and Departmental Accounts

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.



UNIT III**Partnership Accounts - I**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT IV**Partnership Accounts - II**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT V**Accounting Standards for financial reporting (Theory only)**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India.

Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Textbooks

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>



BUSINESS LAW

Learning Objectives

- To know the nature and objectives of Mercantile law and the essentials of valid contract
- To gain knowledge on performance contracts
- To be acquainted with the rules of Indemnity and Guarantee
- To make aware of the essentials of Bailment and pledge
- To understand the provisions relating to sale of goods

UNIT I

Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

UNIT II

Performance of Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

UNIT III

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –

UNIT IV

Bailment and Pledge

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT V

Sale of Goods Act 1930:

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

Textbooks

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.



Reference Books

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. www.cramerz.comwww.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

BUSINESS ENVIRONMENT

Learning Objectives

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social and Cultural Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment / Technological Environment

Unit I

An Introduction

The Concept of Business Environment - Its Nature and Significance–Elements of Environment- Brief Overview of Political – Cultural– Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

Unit II

Political Environment

Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.

Unit III

Social and Cultural Environment

Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.

Unit IV

Economic Environment

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.



Unit V**Technological Environment**

Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.

Textbooks

1. C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S.Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. www.mbaofficial.com
2. www.yourarticlelibrary.com
3. www.businesscasestudies.co.uk

INSURANCE AND RISK MANAGEMENT

Learning Objectives

- To know the concepts and principles of contract of insurance
- To understand the basic concepts of life insurance
- To gain knowledge on the principles of general insurance
- To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
- To know the risk management process

Unit I**Introduction to Insurance**

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of



Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

Unit II

Life Insurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance

Unit III

General Insurance

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

Unit IV

Risk Management

Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction - Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – – Personal Risk Management.

Unit V

IRDA Act 1999

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.

Textbooks

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

Reference Books

1. John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2. P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4. Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly – Insurance Management, New Age International Publishers.



NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

INTERNATIONAL TRADE

Learning Objectives

- To enable students familiarise with the basics of International Trade.
- To know the various theories of international trade.
- To impart knowledge about balance of trades and exchange rates.
- To gain knowledge about international institutions.
- To gain insights on World Trade Organisation

Unit I

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context

Unit II

Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.

Unit III

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

Unit IV

International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.

Unit V

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.



Textbooks

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

Reference Books

1. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications,New Delhi
4. S.Sankaran , International Trade, Margham Publication, Chennai
5. C.B.Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

<https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>

<https://www.economicdiscussion.net/balance-of-payment/balance-of-paymentsinternational-trade-economics/30644>

https://www.wto.org/english/thewto_e/countries_e/india_e.htm

INTERNET AND ITS APPLICATIONS

Objective

- This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

Unit I: Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets : Connecting LAN to the Internet.

Unit II: E-mail Concept

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.



Unit III: Internet Services

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP –Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

Unit V: Search Engines

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Infospace, Whowhere, Yahoo- Subscriptions and Channels Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Techworld, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E.Commer-Computer Networks and Internet, PHI (Addison Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering , Tata McGraw Hill, New Delhi, 2002

STOCK MARKET OPERATIONS

Learning Objectives:

- To acquaint students with knowledge of Securities Market
- To enable the students to understand the knowledge of Practice Trading on Stock Market
- To impart the students to understand the legal frame work of securities Market
- To enables the students to have depth knowledge in different segment of stock exchange
- To understand the role of Demat Trading

Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement



of risk; Development of Securities market in India

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.

Unit III: Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet- Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: Demat Trading

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/ FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate
 - a. Procedure of placing buying/ selling order.
 - b. Trading Work station Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.



3. Dalton, J.M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.
4. Machiraju, H.R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

NEW VENTURE PLANNING & DEVELOPMENT

Learning Objectives:

- To acquaint students with knowledge of Setting up a new Business
- To enable the students to understand the legal challenges in setting up Business
- To impart the students to search for entrepreneurial capital
- To enables the students to have depth knowledge in marketing aspects of new ventures
- To understand the role Business Plan Preparation for New Ventures

Unit I: Starting New Ventures

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government



schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit V: Business Plan Preparation for New Ventures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development

Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K.R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning
2. Barringer, B.R., & Irel and, R.D.(2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
3. Kuratko, D.F., & Rao, T.V.(2012). *Entrepreneurship: A South- Asian Perspective*. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Hons by 2021 *New Venture Management* Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Work Book:A*
2. *Practical Guide to New Venture*, Kogan Page Ltd, Great Brittan
3. David Butler 2006 *Enterprise Planning and Development* Routledge USA



4. David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
5. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

Note: Latest edition of the books may be used

