

MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI

UG COURSES – AFFILIATED COLLEGES

B.Com. Professional Accounting

(Choice Based Credit System)

(with effect from the academic year 2017-2018 onwards)

Sem (1)	Pt. I/II/ III/ IV/V	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hrs/ Weeks (6)	C Credits (7)
III	III	13	Core -5	Advanced Financial Accounting -I	6	4
	III	14	Core -6	Business Statistics	5	4
	III	15	Core -7	Banking	5	4
	III	16	Core- 8	Human Resource Management	5	4
	III	17	Allied -III	Company Law I	3	3
	IV	18	Non Major Elective	Introduction to Consumer Behavior	2	2
	III	19	Skill Based I - Core	Business Communication	4	4
	IV	20	Common	Yoga	2	2
				Sub total	30*	25*

***Excluding the hours and credit for Yoga.**

Sem (1)	Pt. I/II/ III/ IV/V	Sub. No. (3)	Subject Status (4)	Subject Title (5)	Contact Hrs/ Weeks (6)	C Credits (7)
IV	III	21	Core- 9	Advanced Financial Accounting - II	6	4
	III	22	Core -10	Business Mathematics	5	4
	III	23	Core -11	Capital Market	5	4
	III	24	Core -12	Import & Export Procedures	5	4
	III	25	Allied -IV	Company Law - II	3	3
	IV	26	Non Major Elective -II	Service Marketing	2	2
	III	27	Skill Based II - Core	Entrepreneurship Development	4	4
	V	28	Extension Activity	NCC/ NSS/ YRC/ YWF	-	1
	IV	29	Common	Computer for Digital Era	2	2
				Sub total	30*	26*

***Excluding the hours and credit for Computer for Digital Era.**

II B. COM., PROFESSIONAL ACCOUNTING (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -5
ADVANCED FINANCIAL ACCOUNTING I

L	T	P	C
6	0	0	4

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Unit I: Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers . **(22 hours)**

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting. **(15 hours)**

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. **(21 hours)**

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. **(14 hours)**

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account **(18 hours)**
(90 hours)

Text Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand & Co., New Delhi.
3. R.S.N. Pillai, Bagavathi & S. Uma, Fundamentals of Advanced Accounting, S. Chand & Company Ltd., New Delhi.

II B. COM., PROFESSIONAL ACCOUNTING (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -6
BUSINESS STATISTICS

L	T	P	C
5	0	0	4

Objectives

1. To provide the basic knowledge of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

Unit I: Introduction- Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - Primary and secondary data – Techniques – Census method and sampling method–Methods of sampling. Classification and tabulation of data –Diagrammatic and graphic presentation of data. **(6 hours)**

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean - Harmonic Mean. **(25 hours)**

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness. **(14 hours)**

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method. **(10 hours)**

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square. **(20 hours)**
(75 hours)

Text Books

1. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
2. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.

Reference Books

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
2. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.

II B. COM., PROFESSIONAL ACCOUNTING (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -7
BANKING

L	T	P	C
5	0	0	4

Objectives

1. To create an idea of modern banking
2. To familiarise the students with the banking activities

Unit I: Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration. **(20 hours)**

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks. **(10 hours)**

Unit III: Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & purchasing and discounting of bills. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation. **(20hours)**

Unit IV: Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS. **(10 hours)**

Unit V: Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control. **(15 hours)**
(75 hours)

Text Books

1. K.C.Sherlekar, Banking Theory Law and Practice, Himalaya Publishing House.
2. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

Reference Books

1. S.N.Lal, Banking Theory Law and Practice.
2. M.C.Tannen , Banking Theory Law and Practice. Lexix Nexix Vutterworth, Nagpoor.
3. S.S.Gulshan and Gulshan K.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

II B. COM., PROFESSIONAL ACCOUNTING (III SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -8
HUMAN RESOURCE MANAGEMENT

L	T	P	C
5	0	0	4

Objectives

1. To study about the importance of human resource.
2. To study the techniques of performance appraisal of employees.
3. To know the methods to redress the grievances of employees.

Unit I: Introduction- Concept – objectives – characteristics – functions – principles.

(8 hours)

Unit II: Man power planning – definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process.

(15 hours)

Unit III: Employee's training – needs – importance – principles – training methods – promotion types – demotion – labour turnover - performance appraisal methods.

(22 hours)

Unit IV: Industrial relations – significance – causes of poor industrial relations – suggestions – labour disputes and settlement.

(18 hours)

Unit V: Workers participation in management – collective bargaining and industrial relations – employee's grievances.

(12 hours)

(75 hours)

Text Books

1. J. Jaya Sankar, Human Resource Management, Margham Publications, Chennai.
2. G.D. Maheshwari, Human Resource Management, Sultan Chand Publications.
3. T.S.Reddy & A.Murthy, Human Resource Management, Margham Publications, Chennai.

Reference Books

1. Wreather and Davis, Human Resource Management. Pearson Education.
2. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
3. Biswajeet Patttanayak, Human Resource Management, PHI Learning.
4. Khurana Ashok, Human Resource Management, V.K. Publications.
5. Sankalp Gaurav, Human Resource Management, Sahitya Bhawan Publications.

II B. COM., PROFESSIONAL ACCOUNTING (III SEMESTER) – UNDER CBCS

PART III –

ALLIED III

COMPANY

LAW I

L	T	P	C
3	0	0	3

Objectives

1. To provide a fundamental exposure to students on the basic concepts of a company.
2. To enable the students to learn about the functioning of a company.

Unit I: Company- Meaning and definition of a company, Characteristics – company distinguished from partnership – kinds of companies – Private Company Vs Public Company - conversion (8 hours)

Unit II: Formation of a company – Promotion, incorporation – Commencement of Business – Promoters – legal status of a promoter – functions of promoter (10 hours)

Unit III: Memorandum of Association – contents – alteration – articles of association – contents (8 hours)

Unit IV: Prospectus – Definition – Contents – Liability – misstatement in prospectus – Remedies for misstatement – Statement in lieu of prospectus. (9 hours)

Unit V: Membership in a company – difference between member and shareholder – who can become a member – liability of members – Rights of members – Duties of members. (10 hours)

(45 hours)

Text Books

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

II B. COM., PROFESSIONAL ACCOUNTING (III SEMESTER) – UNDER CBCS
Reference Books

1. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
2. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.
3. Prof. Balachandran – Company Law, Alagappa University.

NON-MAJOR ELECTIVE – I

2. INTRODUCTION TO CONSUMER BEHAVIOUR

No. of Credits : 2

No. of instructional Hours : 2 Hour per week Course

objective : □

To provide the students with the basic knowledge of the theory and practice of consumer behaviour

To promote an understanding of the determinants of consumer behaviour □

To acquaint learners with the theoretical and legal concepts of consumer rights □

To help them to solve their problems regarding dissatisfaction.

UNIT - I Consumer Behaviour: Nature and Scope – Characteristics - Importance of Consumer Behaviour in marketing decisions.

UNIT - II Types of Consumer - Consumer Vs. Industrial Consumer and their Buying Behaviour .

UNIT- III Determinants of Consumer Behaviour - Basic models of consumer behavior.

UNIT- IV Consumer Decision Making Process - Pre- purchase and Post Purchase Behaviour.

UNIT- V Customer Satisfaction - Sources of consumer dissatisfaction - Methods of Problem Solving - Consumer Protection Act 1986.

REFERENCE BOOKS:

1. Consumer Behaviour by Leon G. Schiffman& Leslie L. Kanuk, Prentice Hall Publication
2. Consumer Behaviour – Buying, Having, and Being by M R Solomon, Pearson Prentice Hall
3. Consumer Behaviour – Building Marketing Strategy by D. I. Hawkins and J. B. Roger, Tata McGraw Hill
4. Consumer Behaviour by R.D.Blackwell, P.W. Miniard,&J.F. Engel, Cengage Learning
5. Marketing Management by Philip Kotler and K L Keller, Pearson (Global Edition)

II B. COM., PROFESSIONAL ACCOUNTING (III SEMESTER) – UNDER CBCS
PART III – SKILL BASED I - CORE
BUSINESS COMMUNICATION

L	T	P	C
4	0	0	4

Objectives

1. To equip the students effectively to acquire skills in reading, writing, comprehension and communication
2. To make them use electronic media for business communication

Unit I: Introduction: Nature and Importance of communication – Types of communication (Verbal & Non Verbal) – Forms of communication – Barriers to communication. **(10 hours)**

Unit II: Business Correspondence: Letter Writing -- Principles of Letter Writing -- Quotations - Orders - Tenders - Sales Letters - Claims and Adjustment Letters – Credit and Collection Letters. **(20hours)**

Unit III: Job Related Communication: Letter of application - Drafting the Application - Elements of Structure of Application - Resume Preparation. **(15hours)**

Unit IV: Attending the Interviews: Types of Interviews - Preparation for Attending the Interview - Before and During the Interview - Interview Process – Tips for Successful Interview. **(5 hours)**

Unit V: Technology and Business Communication: Role and Effectiveness of Technology in Business Communication – Email, Text Messaging, Instant Messaging – Modern Techniques like Video Conferencing, Social Networking – Strategic Importance of E-Communication. **(10 hours)**
(60hours)

Text Books

1. Ragurathan & Santharam, Business Communication, Margham Publication.
2. Ashakaul, Effective Business Communication, Prentice Hall.

Reference Books

1. R.C. Sharma & Krishnamohan, Business Correspondence and Report Writing, Third edition, Tata McGraw Hill.
2. Penrosemesberry, Advanced Business Communication, Myers Thomson South Western.
3. Marry Ellan, Guffey ,Thomson, Business Communication, South Western.
4. P.N. Ghose Rajendra Paul, J.S.Korlahalli, Business Correspondence and Office Management, Sultan Chand and Sons.
5. R.S.N. Pillai, Bagavathi, Office Management, S. Chand & Co

II B.COM., PROFESSIONAL ACCOUNTING (IV SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -9
ADVANCED FINANCIAL ACCOUNTING II

L	T	P	C
6	0	0	4

Objectives

1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

Unit I: Partnership Accounts – Past adjustments and guarantee. **(15 hours)**

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital. **(20 hours)**

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner’s loan – Joint life policy. **(18 hours)**

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule . **(22 hours)**

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution. **(15 hours)**

(90 hours)

Text Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, Volume I, Sultan Chand &Co., New Delhi.
3. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy Volume I, Himalaya Publishing House , Mumbai.
4. S. P. Ayyangar, Advanced Accountancy, Sultan Chand & Sons, New Delhi.

II B.COM., PROFESSIONAL ACCOUNTING (IV SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -10
BUSINESS MATHEMATICS

L	T	P	C
5	0	0	4

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real. Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation. **(15 hours)**

Unit II: Indices – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms-Laws of logarithms-Common logarithm. **(15 hours)**

Unit III: Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis. **(15 hours)**

Unit IV: Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method **(17 hours)**

Unit V: Commercial arithmetic – Simple interest – Compound interest – Depreciation. Discount – true discount – Discounting a Bill of exchange - Banker's discount – Banker's Gain. **(13 hours)**
(75 hours)

Text Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New Delhi.

II B.COM., PROFESSIONAL ACCOUNTING (IV SEMESTER) – UNDER CBCS
PART III –MAJOR CORE -11
CAPITAL MARKET

L	T	P	C
5	0	0	4

Objectives

1. To understand the meaning and importance of Financial and Capital markets
2. To create an interest among students towards stock market investment

Unit I: Capital market in India: Financial market – structure, capital market – meaning, classification – primary and secondary – Indian securities market – government securities market
(20 hours)

Unit II : Primary market: Methods of flotation of capital , public issue – IPO –FPO – Procedure of public issue – Book building process – Role of intermediaries – Private placement.
(15 hours)

Unit III : Secondary market: Functions of stock exchange – Dematerialisation of securities – Depositories – Major stock exchanges in India – BSE – NSE – Listing – Online trading – Clearance and settlement – Rolling settlement – Investment Vs Speculation
(15 hours)

Unit IV: Derivatives : Meaning – types of derivatives – Commodity Vs Financial Derivatives – Forwards – Futures – Options – Trading mechanism – Commodity exchanges
(15 hours)

Unit V: Regulatory Framework of stock exchanges: Securities contract (Regulation) Act (basics only) – Role and functions of SEBI –regulatory functions – development functions – Investor protection fund – purpose – operation.
(10 hours)
(75 hours)

Text Books

1. Kevin.S, Security Analysis and Portfolio Management , PHI, New Delhi.
2. Nair KGC, Dileep A S ,Priya. S, Systematic Approach to Capital Market, Chand Publications, Thiruvananthapuram.

Reference Books

1. Preethi Singh, Dynamics of Indian Financial System and Markets,Tata Mc Graw – Hill Publishing Co. Ltd., New Delhi.
2. Sojikumar. K and Alex Mathew ,Indian Financial System and Markets,Tata Mc Graw – Hill Publishing Co. Ltd., New Delhi.
3. Bharathi. V Pathak, Indian Financial System, Pearson Education, Noida.

II B.COM., PROFESSIONAL ACCOUNTING (IV SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -12
IMPORT & EXPORT PROCEDURES

L	T	P	C
5	0	0	4

Objectives

1. To identify the procedures regarding import and export business
2. To motivate the students to involve in business activities

Unit I: Internal and International trade - Difference between Internal and International Trade-Features of International Trade-Advantages and disadvantages of giving protection.

(10 hours)

Unit II : Balance of Trade – Meaning - Balance of Trade Vs Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control.

(25 hours)

Unit III: Export procedure – preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment.

(10 hours)

Unit IV: Import procedure – Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone.

(15 hours)

Unit V: Export promotion – objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India’s export sector.

(15 hours)

(75 hours)

Text Book

Francis Cherunilam, International Trade and Export Management, Himalaya Publishing House, New Delhi.

Reference Book

D.K. Jhurara, Export Management, Galgotia Publishing Company, New Delhi.

II B. COM., PROFESSIONAL ACCOUNTING (IV SEMESTER) – UNDER CBCS

**PART III – ALLIED -IV
COMPANY LAW - II**

L	T	P	C
3	0	0	3

Objectives

1. To provide a fundamental exposure to students on the basic concepts of a company share capital.
2. To enable the students to learn about the management of the company.

Unit I: Share capital – Types of share capital – Stock and Shares – Types of Shares – Application – Allotment – Calls on Shares – Share Certificate **(8 hours)**

Unit II: Transfer of shares – Forfeiture of Shares – issue of bonus shares. **(7 hours)**

Unit III: Directors – appointment – position – qualification, disqualification – removal – duties of directors – powers – liability of directors **(10 hours)**

Unit IV: Appointment of Auditors – Removal – Remuneration – Rights, powers and duties of auditors. **(10 hours)**

Unit V: Meetings- Meetings of Board of Directors – Meeting of shareholders – Statutory meeting – Annual general meeting – extraordinary general meeting. **(10 hours)**
(45 hours)

Text Books

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Reference Books

1. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
2. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.
3. Prof. Balachandran – Company Law, Alagappa University.

II B. COM., PROFESSIONAL ACCOUNTING (IV SEMESTER) – UNDER CBCS

NON -MAJOR ELECTIVE-II

3. SERVICES MARKETING

No. of Credits : 2

No. of instructional Hours : 2 Hours per week Course

Objectives :

- To familiarise the students with the basic concept of Services marketing.
- To enable students to know the various concepts of services marketing
- To understand the strategies for managing and marketing of services and devise strategies for marketing services in the liberalized business environment.

UNIT - I Services Marketing: Meaning and Nature of Services - Differentiating goods from services - Importance of services marketing.

UNIT- II Importance of Services Sector - Classification of Services - Market Segmentation and positioning of services.

UNIT- III Services Design and Development: Creating new service -Identifying and classifying supplementary services -Service blue printing.

UNIT- IV Pricing of services - Objectives and foundations for setting prices -Value based pricing.

UNIT- V Distributing services - Options for Service delivery - Measuring Service Quality - The GAP Model - Customer Feedback and Service Recovery.

REFERENCE BOOKS:

1. Services Marketing -by Dr. L.Natarajan
2. Services Marketing - Zeithaml V. A. ,Bitner M. J. and Pandit, A.
3. Services Marketing - Verma H.V.
4. Marketing of Services - Hoffman, K. D. & Bateson, J. E.G.
5. Services Marketing - Kurtz D. L. and Clow K. E.
- 6., Services Marketing - Text and Cases - Nargundkar, Rajendran
7. Services Marketing - P.K. Sinha &S.C. Sahoo

=

II B. COM., PROFESSIONAL ACCOUNTING (IV SEMESTER) – UNDER CBCS

PART III - SKILL BASED II - CORE ENTREPRENEURSHIP DEVELOPMENT

L	T	P	C
4	0	0	4

Objectives

1. To develop and strengthen the entrepreneurial quality among the students
2. To know the sources of help and support available for starting a small-scale Industry.

Unit I: Entrepreneurship Essentials- Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. **(15 hours)**

Unit II: Entrepreneurship Dimensions- Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship. **(15 hours)**

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence.**(10 hours)**

Unit IV: Launching of New Business- Step by Step Approach for searching New Business – Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up –List of Organisations to be Contacted. **(10 hours)**

Unit V: Management of Small Business- Monitoring and Evaluation of Business – Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business. **(10 hours)** (60 hours)

Text Books

1. Khanka S.S., Entrepreneurial Development, S. Chand Publishing Company, New Delhi, 1999.
2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books

1. Robert D. Hisrish, Michael P.Peters, Tata McGraw- Hill Publishing Company, New Delhi, 2002.
2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New Delhi.